



RAHUL & CO
CHARTERED ACCOUNTANTS

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W.C.R.

Ref.-Oct/GST/03

Date: 04/10/2018

To,
GST CELL,
HQ, FA & CAO Office
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Reverse Charge from unregistered vendors

Ref : 1.WCR/CR WS/HQ/GST/01 dated 05.10.2018

2.Notification No. 22/2018 – Central Tax (Rate) dated 6th August 2018

3.Notification No. 23/2018 – Integrated Tax (Rate) dated 6th August 2018

Sir,

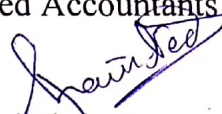
Please refer to our previous letter in this concern bearing ref no. Aug/GST/06 dated - 31/08/2018.

Further to your query, as per above referenced notifications, Central Government, have extend exemption from Reverse charge under section 9(4) of CGST Act, 2017, till the 30th day of September, 2019, on inter-state and intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

Section 9 sub section (4) of the CGST act 2017, reproduced hereunder for reference:-

"The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both"

Thanks and regards
For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)