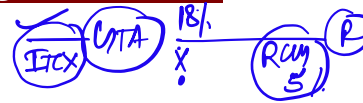
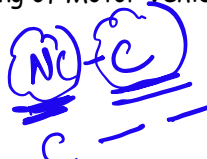


GST Reverse Charge at Glance

RCM u/s 9(3)



Sn	Service	RCM APPLICABILITY	
1	GTA [Excluding Local Delivery by through ECO]	RCM = 5% & No ITC to GTA (where R belongs to organised sector) NCM = 5% & No ITC to GTA (Optional) <u>18% with ITC to GTA</u>	
2	*Individual Advocate (Senior /junior) *Firm of Advocate	Always: RCM Except: *Non Business Entity & Govt Deptts and *Gareeb Business Entity [T/O in PFY limited to threshold]	
3	Arbitral tribunal	Always: RCM Except: *Non Business Entity & Govt Deptts and *Gareeb Business Entity [T/O in PFY limited to threshold]	
4	Sponsorship	NC C/F	
5	Renting of Property & Govt Services	Residential property: By Govt: @BtoC: Exempt By Govt: @BtoB: RCM By Non Govt: @BtoC: Exempt By Non Govt: @BtoB: RCM <u>BtoC = X</u> <u>BtoB = RCM</u>	Other than Residential property: By Govt: @BtoC: NCM By Govt: @BtoB: RCM By Non Govt: @BtoC: NCM By Non Govt: @BtoB: RCM By Non Govt: Unreg. To Reg. [Except Composition wala] RCM
6	TDR/FSI	Sale of constructed property: Sale of under construction property:	No tax on property; but TDR/FSI: RCM GST on property; but TDR/FSI: Exempt
7	Long Term Lease	Same as TDR/FSI	
8	Director	RCM by Company or Body Corporate Other than WTD / Part time director of Govt body	
9	Insurance Agent	RCM by Insurance Company	
10	Recovery Agent	RCM by Banking Company/ NBFC	
11	Copyright of D.M.A	RCM by Music Company	
12	Copyright of Literary	RCM by Publisher However, if Author has taken Registration & undertake to pay GST then : NCM	
11	Overseeing Committee of RBI	RCM by RBI	
12	Direct Selling Agent	Non C/F ----- Bank/NBFC = RCM	
13	Business Facilitator	RCM by Bank Other than Rural Branch of Banking Company	
14	Agent of BC	*Agent of BC ----- BC = RCM *BC ----- Bank = NCM (Rural Area Branch: Exempt)	
15	Security Services	NC ----- R = RCM Except : # Comp. Dealer or # Govt Deptat. having TDS Reg. Only	

16	Renting of Motor Vehicle 	# NC ----- C = RCM # RCM = 5% & No ITC to GTA # NCM = [A] 5% & No ITC to GTA but GTA ko Similar Services ka ITC milega [B] 12% with ITC to GTA 18% <i>ITC X 1/5 = 1/5 = 5%</i> <i>1/5 = 18%</i>
17	Lending of Securities	RCM by Borrower
18	Import of Services	# RCM But <u>OIDAR</u> to unregistered = GST@NCM

RCM u/s 9(4)

Sn	SCENERIO	RCM APPLICABILITY
1	Supply of Cement.	RCM by Registered Recipient
2	Supply of Capital Goods	RCM by Registered Recipient
3	Supply of Input Services & <u>Other INPUTS</u>	# Up to 20% from Unregistered = GST X # In excess of 20% from Unregistered = RCM by Registered Recipient ON EXCESS

RCM on Goods

Sn	SCENERIO	RCM APPLICABILITY
1	Agriculturist	- Tobacco Leaves ✓ - Tendu Leaves ✓ - Raw Cotton ✓ - Cashew Nuts ✓ RCM on B2B by Registered Person
2	Govt (except Railway) <u>Police Station</u>	Used/Seized/Confiscated Vehicle Sale # IF B2B = RCM # IF B2C = NCM
3	Mfg of Silk Yarn from Raw Silk	RCM on B2B by Registered Person
4	PSLC (Priority sector lending Certificate)	RCM
5	Metal Scrap Sale by URP	RCM by Registered Person <u>B2B</u>