

## SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

The *fitment of rates of services* were discussed on 19 May 2017 during the 14<sup>th</sup> GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28%. The list of services that will be under reverse charge as approved by the GST Council is given below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law.

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
1.	Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR)	Any person who is located in a non-taxable territory	Nil	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%
2.	Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	Nil	(a) any factory registered under or governed by the Factories Act, 1948; (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in	100%

# List Of Services Under Reverse Charge

**Daniela Niemeyer**

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name Daniela Niemeyer.

### **List Of Services Under Reverse Charge:**

**Goods and Services Tax** Dr. Sanjeet Sharma, Shaileja Anand, 2020-04-27 Strictly according to the syllabus prescribed by Himachal Pradesh University Shimla for B Com III, Guru Nanak Dev University Amritsar for B Com Pass Hons Sem IV, Panjab University Chandigarh for B Com II Sem III and BBA II Sem IV **Guide to the "Goods and services Tax"** CA Farooq Haque, 2018-04-30 Guide to the Goods and Service Tax provides the reader with an in-depth understanding of the CGST and IGST laws, regulations, circulars, notifications etc. through comprehensive examples and illustrations. The interpretations given in this book are based on the personal understanding and opinions of the author **Textbook of GST and Customs Law** V. Balachandran, 2021-06-10 The special feature of the book is that it tries to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man. There are many illustrations, examples, and explanation which make the book interesting reading. The book comprises of two parts namely Part I GST and Part II Customs Law. The latest developments, recent trends in GST and Customs Law have been incorporated at the appropriate places in the book. While a separate section is earmarked for problems and their keys, another part is assigned for Quiz in GST and Customs Law covering 140 questions which would be highly useful to the students appearing for examinations and interviews. Another significant feature of the book is that it has incorporated and highlighted the changes in the Finance Act 2020 pertaining to GST and Customs Act 1962. At the end of every chapter, adequate questions for Part A and Part B are given. The GST collections, administrative structure, and Officers of GST and Customs are included at the appropriate chapters. Further, the past years' question papers of some of the Universities are also included in the book. The First edition has discussed clearly in a simple style the provisions and practical aspects of Central GST, State GST, and Integrated GST Act. Students pursuing B Com, BBA, BL, M Com, MBA Allied business courses and students wish to appear examination to become GST Practitioner will find the book as a classroom textbook as in the past **Goods and Services Tax (G.S.T.) & Customs Duty (10th Edition)** Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2022-07-01 About the G S T Goods and Services Tax Customs Duty Book Tenth Revised and Updated Edition 2022 The only Book on GST and CUSTOMS DUTY 10th Revised Updated Edition within a period of 5 years. The law stated in the book is as amended upto October 2022. Amendments in GST and Customs Duty made by the Finance Act 2022 have been duly incorporated in the book. Most authentic up to date and comprehensive text book on GST and Customs Duty. The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses. In the present revised edition, almost all the chapters have been thoroughly revised and updated. At the end of each chapter, large number of MCQ and Short Questions with Ans have been given which enable students to learn faster. This unique feature will serve as the backbone in understanding the whole chapter. Law relating to GST and Customs Duty has been discussed thoroughly in easy language and in lucid style. Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for

practice with Ans      Goods and Services Tax (G.S.T.) & Customs Duty (11th Edition) Dr. H.C. Mehrotra, Prof. V.P. Agarwal,2023-07-04 About the G S T Goods and Services Tax Customs Duty Book Amendments in GST and Customs Duty made by the Finance Act 2023 have been duly incorporated in the book Significant Notifications and Circulars issued by the Central Board of Indirect Taxes and Customs upto 30th June 2023 have been incorporated in the revised edition of the book Most authentic up to date and comprehensive text book on GST and Customs Duty The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and Short Questions with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST and Customs Duty has been discussed thoroughly in easy language and in lucid style Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for practice with Ans      **Goods and Services Tax (G.S.T) 10th Edition** Dr. H.C. Mehrotra, Prof. V.P. Agarwal,2022-10-01 About the Goods and Services Tax G S T Book The law stated in the book is as amended upto October 2022 Amendments in GST made by the Finance Act 2022 have been duly incorporated in the book Most authentic up to date and comprehensive text book on GST The book covers all topics of the syllabi of various universities for undergraduate and postgraduate courses In the present revised edition almost all the chapters have been thoroughly revised and updated At the end of each chapter large number of MCQ and Short Questions with Ans have been given which enable students to learn faster This unique feature will serve as the backbone in understanding the whole chapter Law relating to GST has been discussed thoroughly in easy language and in lucid style Every chapter contains complete explanation of the topic with suitable examples and where necessary followed by graded solved illustrations and questions for practice with Ans

**Madhukar Hiregange's Practical Guide to GST on Textile Industry** CA Madhukar Hiregange,CA Roopa Nayak,Shubham Khaitan,2020-05-28 The purpose of this book is to enable the taxable person to understand the applicability and impact of GST provisions with respect to the Textile Industry The comprehensive and in depth practical knowledge of the three authors would help in the implementation of the provisions in an easy manner This book is divided into eight parts as follows Part 1 Introduction and Overview Part 2 GST impact analysis on relevant sectors Manufacturers and Traders Service Providers Job workers and other supplies Part 3 Conceptual law containing classification ITC valuation place of supply reverse charge and transitional provisions Part 4 Procedural law containing registration payment returns refunds assessment audit advance ruling appeals penalties demands etc Part 5 Import and export containing SEZ supplies and FTP incentives Part 6 Disputes mitigation and department actions focussing on prevention of possible disputes their resolution Part 7 Tax planning and professional services Part 8 Miscellaneous containing FAQs and filled forms      **Tax laws and practice** DR.VEENA SONI,2022-09-30      E-commerce Robert Wegenek,Ged O'Neill,Jonathan Moore,2002 For legal practitioners and

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