

## 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

**Michael Brown**



**List Of Services Under Reverse Charge:**

## Whispering the Techniques of Language: An Mental Quest through **List Of Services Under Reverse Charge**

In a digitally-driven earth wherever displays reign supreme and immediate transmission drowns out the subtleties of language, the profound secrets and mental nuances concealed within words often get unheard. Yet, situated within the pages of **List Of Services Under Reverse Charge** a interesting literary treasure pulsating with natural thoughts, lies an extraordinary quest waiting to be undertaken. Composed by a talented wordsmith, this wonderful opus invites readers on an introspective trip, gently unraveling the veiled truths and profound impact resonating within the fabric of every word. Within the mental depths with this emotional review, we can embark upon a genuine exploration of the book is core styles, dissect its fascinating writing design, and yield to the powerful resonance it evokes serious within the recesses of readers hearts.

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