

स्पष्टीकरण—इस अधिसूचना के प्रयोजन के लिए,—

- (क) कोई व्यक्ति, जो कराधेय राज्यक्षेत्र में स्थित माल वाहक में सड़क द्वारा माल के परिवहन के लिए किराए का संदाय करने का दायी है, ऐसा व्यक्ति समझा जाएगा, जो इस अधिसूचना के प्रयोजनों के लिए सेवा प्राप्त करता है।
- (ख) “निगमित निकाय” का वही अर्थ है, जो कंपनी अधिनियम, 2013 की धारा 2 के खंड (11) में उसका है।
- (ग) कराधेय राज्यक्षेत्र में अवस्थित ऐसे किसी कारबार अस्तित्व को, जो यथास्थिति, मुकदमेवाज, आवेदक या याची है, ऐसे व्यक्ति के रूप में माना जाएगा, जो इस अधिसूचना के प्रयोजन के लिए विधिक सेवाएं प्राप्त करता है।
- (घ) इस अधिसूचना में प्रयुक्त शब्दों और पदों का, जो इस अधिसूचना में परिभाषित नहीं हैं, किंतु केंद्रीय माल और सेवाकर अधिनियम, एकीकृत माल और सेवाकर अधिनियम और संघ राज्यक्षेत्र माल और सेवाकर अधिनियम में परिभाषित हैं, वही अर्थ होगा, जो उन अधिनियमों में उनका है।

2. यह अधिसूचना 1 जुलाई, 2017 से प्रवृत्त होगी।

[फा. सं. 334/1/2017-टी.आर.यु]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 28th June, 2017

No. 13/2017-Central Tax (Rate)

G.S.R. 692(E).—In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

TABLE

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons; or (g) any casual taxable person; located in the taxable territory.

	(g) any casual taxable person.		
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.

Explanation.- For purpose of this notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 1st day of July, 2017.

[F. No. 334/1/2017 -TRU]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 28 जून, 2017

सं. 14/2017-केन्द्रीय कर (दर)

सा.का.नि. 693(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 7 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर अधिसूचित करती है कि केन्द्रीय सरकार या राज्य सरकार या किसी स्थानीय प्राधिकरण द्वारा किए गए निम्नलिखित कार्यकलाप या संव्यवहार जिसमें उन्हें सार्वजनिक प्राधिकारी के रूप में नियोजित किया गया है, को न तो माल की पूर्ति न ही सेवा की पूर्ति माना जाएगा, अर्थात्:-

“संविधान के अनुच्छेद 243छ के अधीन पंचायत को सौंपे गए किसी कृत्य के संबंध में किसी कार्यकलाप के माध्यम से सेवा।”

2. यह अधिसूचना 1 जुलाई, 2017 से प्रवृत्त होगी।

[फा. सं. 334/1/2017-टी.आर.यु]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 28th June, 2017

No. 14/2017-Central Tax (Rate)

G.S.R. 693(E).— In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No.334/1/2017 -TRU]

RUCHI BISHT, Under Secy.

अधिसूचना

नई दिल्ली, 28 जून, 2017

सं. 15/2017- केन्द्रीय कर (दर)

सा.का.नि. 694(अ).— केन्द्रीय सरकार, केन्द्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 54 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर अधिसूचित करती है कि केन्द्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 54 की उपधारा (3) के अधीन अनुपयोजित इनपुट कर प्रत्यय के