

**LIST OF GOODS AND SERVICES ON WHICH  
REVERSE CHARGE IS APPLICABLE**

**1) LIST OF GOODS ON WHICH REVERSE CHARGE IS APPLICABLE (List Updated till 19.02.2019)**

S. N.	Description of Goods	Supplier of Goods	Recipient of Goods
1.	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	Tobacco Leaves	Agriculturist	Any registered person
4.	Silk yarn	Agriculturist	Any person who manufactures silk yarn from raw silk / silk worm cocoons for supply of silk yarn
5.	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent
6.	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person
7.	Raw cotton	Agriculturist	Any registered person
8.	Priority Sector Lending Certificate	Any registered person	Any registered person

**2) LIST OF SERVICES ON WHICH REVERSE CHARGE IS APPLICABLE (List Updated till 19.02.2019)**

S.N.	Description of Supply of Services	Supplier of Service	Recipient of Service
1.	Supply of Services by a goods transport agency (GTA) who has not paid CGST at the rate of 6 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 CGST Act or IGST Act or SGST	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 cooperative society established by or under any law, or (d) any person registered under the CGST Act or IGST Act or SGST Act or UTGST Act, or

	Act or UTGST 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 & includes Limited Liability Partnership Firm; or (g) any casual taxable person.		(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.
2.	Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.	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 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-	A recovery agent	A banking company or a financial institution or a

	banking financial company (NBFC)		NBFC, 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	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory
10.	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India
11.	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017
12.	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or NBFC	Individual DSAs other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory
13.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
14.	Services provided by an agent of business correspondent (BC) to business correspondent (BC)	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory
15.	Security services (services provided by way of supply of security personnel) provided to a registered person – Provided that nothing contained in this entry shall apply to, (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or	Any person other than a body corporate	A registered person, located in the taxable territory

	(b) local authority; or (c) Governmental agencies; which has taken registration under CGST Act, 2017 for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services, or (ii) a registered person paying tax under section 10 of the said Act.		
16.	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient	Any person located in a non-taxable territory	Any person located in the taxable territory other than nontaxable online recipient.
17.	Services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India	A person located in non-taxable territory	Importer, as defined in clause (26) of section 2 of the Customs Act, 1962 located in the taxable territory