[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India Ministry of Finance (Department of Revenue)

Notification No. 10/2017- Integrated Tax (Rate)

New Delhi, the 28th June, 2017

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 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 integrated tax leviable under section 5 of the said Integrated 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.	Category of Supply of Services	Supplier of	Recipient of Service
No.		service	
(1)	(2)	(3)	(4)
1	Any service supplied by any person	Any person	Any person located in the taxable
	who is located in a non-taxable	located in a	territory other than non-taxable
	territory to any person other than	non-taxable	online recipient.
	non-taxable online recipient.	territory	
2	Supply of Services by a goods	Goods	(a) Any factory registered under
	transport agency (GTA) in respect	Transport	or governed by the Factories
	of transportation of goods by road	Agency (GTA)	Act, 1948(63 of 1948); or
	to-		(b) any society registered under
	(a) any factory registered under or		the Societies Registration Act,
	governed by the Factories Act,		1860 (21 of 1860) or under any
	1948(63 of 1948);or		other law for the time being in
	(b) any society registered under the		force in any part of India; or
	Societies Registration Act, 1860		(c) any co-operative society
	(21 of 1860) or under any other law		established by or under any law;
	for the time being in force in any		or
	part of India; or		(d) any person registered under
	(c) any co-operative society		the Central Goods and Services
	established by or under any law; or		Tax Act or the Integrated Goods
	(d) any person registered under the		and Services Tax Act or the



		T	
	Central Goods and Services Tax		State Goods and Services Tax
	Act or the Integrated Goods and		Act or the Union Territory
	Services Tax Act or the State		Goods and Services Tax Act; or
	Goods and Services Tax Act or the		(e) any body corporate
	Union Territory Goods and		established, by or under any
	Services Tax Act; or		law; or
	(e) any body corporate established,		(f) any partnership firm whether
	by or under any law; or		registered or not under any law
	(f) any partnership firm whether		including association of persons;
	registered or not under any law		or
	including association of persons; or		(g) any casual taxable person;
	(g) any casual taxable person.		located in the taxable territory.
3	Services supplied by an individual	An individual	Any business entity located in the
	advocate including a senior	advocate	taxable territory.
	advocate by way of representational	including a	•
	services before any court, tribunal	senior	
	or authority, directly or indirectly,	advocate or	
	to any business entity located in the	firm of	
	taxable territory, including where	advocates.	
	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.		
4	Services supplied by an arbitral	An arbitral	Any business entity located in the
	tribunal to a business entity.	tribunal.	taxable territory.
5	Services provided by way of		Any body corporate or partnership
	sponsorship to any body corporate		firm located in the taxable
	or partnership firm.		territory.
6	Services supplied by the Central	Central	Any business entity located in the
	Government, State Government,	Government,	taxable territory.
	Union territory or local authority to	State	
	a business entity excluding, -	Government,	
	(1) renting of immovable property,	Union territory	
	and	or local	
	(2) services specified below-	authority	
	(i) services by the Department of		
	Posts by way of speed post, express		
	parcel post, life insurance, and		
	<u>'</u>	<u> </u>	



	annon amilas musuidad ta a		
	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.		
7	Services supplied by a director of a	A director of a	The company or a body corporate
	company or a body corporate to the	company or a	located in the taxable territory.
	said company or the body	body corporate	
	corporate.		
8	Services supplied by an insurance	An insurance	Any person carrying on insurance
	agent to any person carrying on	agent	business, located in the taxable
	insurance business.		territory.
9	Services supplied by a recovery	A recovery	A banking company or a financial
	agent to a banking company or a	agent	institution or a non-banking
	financial institution or a non-		financial company, located in the
	banking financial company.		taxable territory.
10	Services supplied by a person	A person	Importer, as defined in clause (26)
	located in non- taxable territory by	located in non-	of section 2 of the Customs Act,
	way of transportation of goods by a	taxable	1962(52 of 1962), located in the
	vessel from a place outside India up	territory	taxable territory.
	to the customs station of clearance		
	in India.		
11	Supply of services by an author,	Author or	Publisher, music company,
	music composer, photographer,	music	producer or the like, located in the
	artist or the like by way of transfer	composer,	taxable territory.
	or permitting the use or enjoyment	photographer,	
	of a copyright covered under clause	artist, or the	
	(a) of sub-section (1) of section 13	like	
	of the Copyright Act, 1957 relating		
	to original literary, dramatic,		
1	musical or artistic works to a		
	musical or artistic works to a publisher, music company,		

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 Secretary to the Government of India

