

1. मैं/हम _____ (व्यक्ति का नाम), मैसर्स..... का अधिकृत प्रतिनिधि वित्तीय वर्ष _____ के दौरान अनुलग्नक V (दिनांक _____) को भरकर, हमारे द्वारा आपूर्ति किए गए माल के परिवहन के संबंध में जीटीए की सेवाओं पर फॉरवर्ड चार्ज मैकेनिज्म के अंतर्गत जीएसटी का भुगतान करने के विकल्प का प्रयोग किया था। ;
2. मैं एतद्वारा घोषणा करता हूँ कि मैं वित्तीय वर्ष.....के लिए रिवर्स चार्ज तंत्र पर वापस लौटना चाहता हूँ;
3. मैं समझता हूँ कि एक बार इस विकल्प का प्रयोग करने के बाद इसे एक वर्ष के भीतर बदलने की अनुमति नहीं दी जाएगी और यह विकल्प उस वित्तीय वर्ष के अंत तक लागू रहेगा जिसके लिए इसे प्रयोग किया गया है।

कानूनी नाम: -

जीएसटीआईएन:-

पैन नंबर

प्राधिकृत प्रतिनिधि के हस्ताक्षर:

प्राधिकृत हस्ताक्षरकर्ता का नाम:

जीटीए का पूरा पता:

(क्षेत्राधिकार वाले जीएसटी प्राधिकरण की दिनांकित पावती)

नोट: किसी भी वित्तीय वर्ष के लिए उपरोक्त विकल्प का प्रयोग पिछले वित्तीय वर्ष की 1 जनवरी को या उसके बाद लेकिन पूर्ववर्ती वित्तीय वर्ष के 31 मार्च तक किया जाएगा।

2. यह अधिसूचना दिनांक 27.07.2023 से लागू होगी।

नोट : प्रधान अधिसूचना संख्या 8/2017-एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 683 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 05/2023-एकीकृत कर (दर), दिनांक 09 मई, 2023, सा.का.नि. 349 (अ), दिनांक 09 मई, 2023 के तहत सरकारी राजपत्र में प्रकाशित, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 26th July, 2023

No. 06/2023- Integrated Tax (Rate)

G.S.R. 538(E).—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, subsection (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table,-

- (i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-

“Explanation. —This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022-Integrated Tax (Rate) dated 13th July, 2022.”;

- (ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2),-

(a) for the words, figures and letters “on or before the 15th March of the preceding Financial Year”, the words, figures and letter “on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(b) after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.”;

(iii) against serial number 24, in column (3), in item (i), in the Explanation, in clause (i), sub-clause (h) shall be omitted;

(B) in Annexure V, -

(i) in para 2, for the words “end of the financial year for which it is exercised”, the words and figures “the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date” shall be substituted;

(ii) in note to the Annexure, for the words, figures and letters “The last date for exercising the above option for any financial year is the 15th March of the preceding financial year”, the words, figures and letters “The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year” shall be substituted;

(C) after Annexure V, the following Annexure shall be inserted, namely:-

[F. No. -CBIC-190354/133/2023-TO(TRU-II)-CBEC]

RAJEEV RANJAN, Under Secy.

“Annexure VI

FORM

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We _____ (name of Person), authorized representative of M/s..... had exercised option to pay GST on the services of GTA in relation to transportation of goods supplied by us during, the financial year.....under forward charge by filing Annexure V on;
2. I hereby declare that I want to revert to reverse charge mechanism for Financial Year.....;
3. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorized representative:

Name Authorized Signatory:

Full Address of GTA:

(Dated Acknowledgment of jurisdictional GST Authority)

Note: The above option for any Financial Year shall be exercised on or after 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year”.

2. This notification shall come into force with effect from the 27th July, 2023.

Note : The principal notification number 08/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended vide notification number 05/2023-Integrated Tax (Rate), dated the 9th May, 2023 published in the official gazette vide number G.S.R. 349(E), dated the 9th May, 2023.