

No.	Nature of Service	Supplier	Recipient	RCM w.e.f.
1	Taxable Service Provided by person located in Non-Taxable Territory	Person Located in Non-Taxable Territory	Person Located in Taxable Territory (Other than Non-Taxable online recipient)	01-07-2017
2	GTA Service (if GTA does not exercise option to pay tax under FCM)	Goods Transport Agency (GTA)	Factory/Society/Registered Person/Company/ Partnership Firm/Casual Taxable Person	01-07-2017
3	Legal Consultancy Service	Advocate or Firm of Advocates	Business Entity	01-07-2017
4	Arbitral Tribunal Service	Arbitral Tribunal	Business Entity	01-07-2017
5A	Sponsorship Service	Any Person	Body Corporate / Partnership Firm	01-07-2017 to 15-01-2025
5B	Sponsorship Service	Any Person other than Body Corporate	Body Corporate / Partnership Firm	16-01-2025
6	Services by Directors other than in personal/employee capacity	Director	Company / Body Corporate	01-07-2017
7	Insurance Agent Service	Insurance Agent	Any person carrying insurance business	01-07-2017
8	Recovery Agent Service	Recovery Agent	Banking Co. / NBFC / Financial Institution	01-07-2017
9	Transport of Goods in Vessel From Outside India up to custom station in India	Exporter	Importer	01-07-2017 to 30-09-2023
10	Transfer or use or enjoyment of Copyright Service	Author, Musician, Composer, Artist	Publisher / Music Company / Producer*	01-07-2017
11	Services provided by Government ** / Local Authority excluding: a) Renting of Immovable Property b) Services of Department of Post & Indian Railways c) service w.r.t an aircraft/vessel, inside/outside precincts of port/Airport d) Transport of goods or passenger	Government / Local Authority	Business Entity	01-07-2017
12	Services Provided by Overseeing Committee Members to RBI	Overseeing Committee Members	RBI	13-10-2017
13	Renting of Immovable Property Service Provided by Government** or Local Authority to Registered Person	Government / Local Authority	Registered Person	25-01-2018
14	Services by individual Direct Selling Agent (DSA) to a banking co.	Individual DSA	A banking company located in the taxable territory	27-07-2018
15	Services provided by Business Facilitator (BF) to a banking company	Business Facilitator	A banking company located in the taxable territory	01-01-2019
16	Services provided by an agent of Business Correspondent (BC) to BC	Agent of Business Correspondent (BC)	A BC located in the taxable territory	01-01-2019
17	Security services	Non-Body Corporate Security Provider	A registered person located in the taxable territory	01-01-2019
18	Services by any person by way of TDR/FSI/Long Term Lease for commercial construction	Landowner	Promoter	01-04-2019
19	Renting of Motor Vehicle designed to carry passengers where the cost of fuel is included	Service Provider	Body Corporate located in Taxable territory	01-10-2019
20	Services of Lending of Securities under Securities Lending Scheme	Lender	Borrower	01-10-2019
21	Renting of Residential Dwelling	Any Person	Registered Person	18-07-2022
22	Renting of any Property other than Residential Dwelling	Unregistered Person	Registered Person (other than Composition Dealer)	10-10-2024

*w.e.f. 01-10-2019 registered author will have an option to pay GST under forward charge basis.

**Government includes Central/State Govt., Parliament, State Legislatures, Courts & Tribunals, except Indian Railways.

No	Description of Goods	Supplier of Goods	Receiver of Goods	RCM w.e.f.
1	Cashew nuts in shell	Agriculturist	Any Registered Person	01-07-2017
2	Bidi Wrapper Leaves (Tendu); Tobacco Leaves			01-07-2017
3	Raw Cotton			15-11-2017
4	Silk Yarn	Manufacturer of Silk Yarn	Any Registered Person	01-07-2017
5	Supply of Lottery	Government	Lottery Distributor or Selling Agent	01-07-2017
6	Used vehicles, seized & confiscated goods, old & used goods, waste & scrap	Government (Excl. Indian Railways)	Any Registered Person	13-10-2017
7	Priority Sector Landing Certificate	Any Registered Person	Any Registered Person	28-05-2018
8	Mentha Oil	Unregistered Person	Any Registered Person	01-10-2021
9	Metal Scrap	Unregistered Person	Any Registered Person	10-10-2024

U/s 9(4) : Supply received from URD

Date	Goods or Services acquired from Unregistered Person (URD Purchase)	Person Liable to pay tax
From 01-07-2017 to 12-10-2017	More than Rs. 5000/- per day	Any Registered Person
From 01-04-2019	Cement received by promoter from unregistered person	Promoter
	Capital Goods received by promoter from unregistered person	Promoter
	Goods/Services(Except TDR/FSI) which constitute shortfall from the minimum value (i.e. 80%) of Goods/Services required to be purchased by a promoter from Registered Person	Promoter

Note : Promoter shall have the same meaning as assigned to it in clause (zk) of section 2 of the RERA Act, 2016

U/s 9(5) : Services Supplied through ECO

No	Description of Services Provided through E-Commerce Operators	RCM w.e.f.
1	Transportation of passengers by a radio-taxi, motor cab, maxi cab and motorcycle	01-07-2017
2	Providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes [#]	01-07-2017
3	Services by way of house-keeping, such as plumbing, carpentering etc. [#]	22-08-2017
4	Transport of passengers, by any type of motor vehicles [*]	01-01-2022
5	Restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises	01-01-2022
6	Local delivery Services [#]	22-09-2025

-* W.e.f. 20-10-2023, this RCM will not be applicable to companies supplying such services by Omnibus.

-# Not applicable where the service provider is mandatorily required to register under section 22(1) of the CGST Act, 2017.

17

Composition Scheme

Section	Supplier	Turnover Limit	Rate of GST	Limit of Service Portion
10(1) & 10(2) (Regular Composition Scheme)	Manufacturers	₹ 1.50 [#] Crore In Current FY & Previous FY	1% of Aggregate Turnover (w.e.f. 01-01-2018) [*]	<ul style="list-style-type: none"> 10% of turnover of Previous Financial Year OR ₹ 5 Lakhs Whichever is Higher (w.e.f. 01-02-2019)
	Restaurant Service		5% of Aggregate Turnover (w.e.f. 01-07-2017)	
	Traders		1% of Taxable Supplies (w.e.f. 01-07-2017)	
10(2A) (Mixed Composition Scheme)	Tax payers not eligible for above composition scheme (w.e.f. 01-04-2019)	₹ 50 Lakhs In Current FY & Previous FY	6% of the Aggregate Turnover of goods and services (w.e.f. 01-04-2019)	₹ 50 Lakhs (w.e.f. 01-04-2019)

* Before 01-01-2018 it was 2%

For Special Category States limit is ₹ 75 Lakhs

Conditions for Eligibility under Composition Scheme

- (1) He is not engaged in supply of service (other than restaurant services) more than the limit specified above.
- (2) He is not engaged in making supply of goods and services which are not leviable to tax.
- (3) He is not engaged in making inter-state outward supplies of goods and services.
- (4) He is not engaged in making supply of ~~goods and~~ services through an electronic commerce operator who is required to collect tax at source under section 52
- (5) He is not a manufacturer of Tobacco, Pan masala, Aerated water & Ice-creame.
- (6) He is not a Casual Taxable Person or Non Resident Taxable Person.
- (7) Composition scheme option is available on Permanent Account Number (PAN) basis. So, the firm who has opted for composition scheme in one state has to opt for composition scheme in other states compulsorily.
- (8) Value of deposits, loans & advances shall not be considered for computing Aggregate Turnover for determining eligibility of this scheme, to determine tax payable under this scheme & for determining value of turnover in state/UT for the purpose of second proviso to section 10(1).
- (9) Value of supplies made from 1st April of FY upto the date when such person becomes liable for registration under this Act for computing Aggregate Turnover for determining eligibility under this scheme. However, it will not be considered to determine tax payable u/s 10.

* w.e.f. 01-10-2023, persons supplying goods through ECO will be eligible to opt composition scheme.