

Delhi Development Authority

(Finance & Expenditure)

F & E Circular No. 26/2017

Sub: Deferment of Reverse Charges Mechanism under GST upto 31.03.2018

Detailed Guidelines on purchase of Goods &/or Services from unregistered Venders/Contractors/Service Providers including modalities for payment of Reverse Charges under GST were circulated vide F & E circular No. 11/2017 dated 20.07.2017, No. 13/2017 dated 26.07.2017 and No. 18/2017 dated 17.08.2017 issued by CAO, DDA.

Under secretary to the Govt. of India, Min. of Finance, Dept. of Revenue, Central Board of Excise and customs vide notification No. 38/2017-Central Tax(Rate) dated 13.10.2017 has notified deferment of Reverse Charges Mechanism upto 31.03.2018 and M/s S.K. Mehta & Co. Tax Consultant vide their letter dated 14.10.2017 has opined as under: -

- a) Reverse Charges are no more applicable for purchase or services taken from unregistered persons w.e.f. 13.10.17 to 31.3.18.
- b) Hence reverse charge is not required on payments to the unregistered consultants, cab hire services & also expenses through imprest accounts w.e.f. 13.10.2017 to 31.3.2018.

So for as Reverse Charge on payment to Advocates/Panel Lawyers is concerned earlier guidelines for the time being will continue, till separate orders are issued.

It may be ensured by all concerned that instructions and guidelines contained in said notification dated 13.10.2017 and Tax Consultants letter dated 14.10.2017 are followed and complied with.

Encl .

1. Copy of notification dated 13.10.17 & 28.06.17
2. Consultant letter dated 14.10.17

  
23/10/17  
Santosh Kumar  
Chief Accounts Officer  
DDA

No. FE.5(17)2017/DDA/531

Dated.23/10/17

Copy to :-

1. PS to VC/FM/EM for kind information of the latter
2. Pr. Commr.(Coord.), LD,(Personal & Hort.)
3. CE(HQ) and Zonal CEs
4. Commr. Cum Secretary/Commissioner (Sports)
5. Chief legal Advisor.
6. FA (H)/Director (LC)/works/Audit/Nazarat/Finance
7. All members of GST Facilitation Cell.
8. All Dy. CAOs/DyFA(H)I & II
9. All DDos/Sr. AO CAU (Sports)/PAO(EW)/AO(PE)/Sr. AO (Contingency)/Sr. A.O(F&E)
- 10.M/s S.K. Mehta & Co. Tax Consultant
- 11.Guard File.

252/c

Chief Accounts Officer  
Delhi Development Authority  
B-203, Vikas Sadan  
INA, New Delhi-110023

Dated:14.10.2017

Dear Sir,

Ref:- your File No.F 5(03) 2017/P.P/P.IMPREST/dated/09/10/17  
Sub:- Our Opinion regarding deferment of reverse charge mechanisim

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This is in reference to above, regarding the deferment of reverse charge mechanisim wide notification no.38/2017-central tax rate dated 13-10-2017 is enclosed far your ready reference.

Accordingly reverse charge is no more applicable for the purchases or services taken from unregistered persons w.e.f. 13.10.2017 to 31.03.2018.  
Hence reverse charge is not required on payments to the unregistered consultants and Cab hire services and also on expenses through imprest accounts w.e.f. 13.10.2017 to 31.03.2018.

Thanking You  
Yours Sincerely  
FOR S.K. MEHTA & CO.  
CHARTERED ACCOUNTANTS

  
(CA JYOTI BAGGA)  
PARTNER

Handwritten note:  
somedly hivan  
12/10/17.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

2017/e

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 38/2017 – Central Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 8/2017-Central Tax (Rate) dated the 28<sup>th</sup> June, 2017 as amended by this notification shall apply to all registered persons till the 31<sup>st</sup> day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 680 (E), dated the 28<sup>th</sup> June, 2017.

# CGST exemption from reverse charge upto Rs.5000 per day

[taxguru.in/goods-and-service-tax/cgst-exemption-reverse-charge-upto-rs5000-day-section-11-1.html/](http://taxguru.in/goods-and-service-tax/cgst-exemption-reverse-charge-upto-rs5000-day-section-11-1.html/)

editor

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

250/c

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

## Notification No. 8/2017-Central Tax (Rate)

Online GST Certification Course by TaxGuru & MSME- Click here to Join

New Delhi, the 28th June, 2017

G.S.R. 717(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the **Central Goods and Services Tax Act, 2017** (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the **Central Goods and Services Tax Act, 2017** (12 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

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

[F.No.354/117/2017-TRU]

(Mohit Tewari)

Under Secretary to the Government of India

**Finance Accounts**