

GST Alert 17/2024-25

Date 18.01.2025

REVERSE CHARGE ON GOODS under GST (Amended up to 18.01.2025)

S. No.	HSN	Supplier of Goods	Recipient of Goods	Description of Goods	Tax payable by Supplier	Tax payable by Recipient	Effective from
1.	Any	Located Outside India	Importer	Any Goods which are imported into India	Nil	Rate Applicable	From 1.07.2017
2.	0801	Agriculturist (See Note 1)	Any registered person	Cashew nuts, not shelled or peeled	Nil	Rate Applicable	From 1.07.2017
3.	1404 90 10	Agriculturist (See Note 1)	Any registered person	Bidi wrapper leaves(tendu)	Nil	Rate Applicable	From 1.07.2017
4.	2401	Agriculturist	Any registered person	Tobacco leaves	Nil	Rate Applicable	From 1.07.2017
5.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90 Effective from 1.01.2023	Any Unregistered Person	Any Registered Person	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (Mentha piperita); (b) Of other mints : Spearmint oil, Water mint-oil (ex-mentha aquatic), Horsemint oil, Bergamentoil, Mentha	Nil	Rate Applicable	From 1.10.2021 With minor changes made on 1.01.2023
6.	5004 to 5006	Manufacturer of silk yarn from raw silk or silk worm cocoons	Any registered person	Silk Yarn	Nil	Rate Applicable	From 1.07.2017
7.	5201	Agriculturist	Any registered person	Raw Cotton	Nil	Rate Applicable	From 15.11.2017
8.	-	State Government, Union Territory or	Lottery distributor or selling agent.	Supply of lottery	Nil	Rate Applicable	From 1.07.2017



		any local authority					
9.	Any Chapter	Government or Local Authority excluding Ministry of Railways	Any registered person	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Nil	Rate Applicable	From 13.10.2017 Railways excluded from 20.10.2023
10.	Any Chapter	Any registered person	Any registered person	Priority Sector Lending Certificate	Nil	Rate Applicable	From 28.05.2018
11.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Any unregistered person	Any registered person	Metal Scrap	Nil	Rate Applicable	From 10.10.2024



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Important Notes

1. **Agriculturist** as defined in section 2 (7) of the CGST Act

(7) “agriculturist” means an individual or a Hindu Undivided Family who

undertakes cultivation of land—

(a) by own labour, or

(b) by the labour of family, or

(c) by servants on wages payable in cash or kind or by hired labour under

personal supervision or the personal supervision of any member of the family;

Formulated by:

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