

Levy and collection

9. ^[1] **Levy and collection** ^[2].

1. ^[3] Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner not yet prescribed and shall be paid by the taxable person.

2. The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

3. The Government may, on the recommendations of the Council, by notification ^[4], specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

4. [The Government may, on the recommendations of the Council, by notification ^[5], specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.] ^[6]

5. The Government may, on the recommendations of the Council, by notification ^[7], specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

^[1] Enforced with effect from 1.7.2017.

^[2] Refer Not. No. 5/2017-CT, dt. 19.6.17.

^[3] Refer Not. No. 1/2017- CTR, dt. 28.6.2017; Not. No. 11/2017- CTR, dt. 28.6.2017; Not. No. 17/2017- CTR, dt. 28.6.2017; Not. No. 37/2017- CTR, dt. 13.10.2017; Not. No. 39/2017- CTR, dt. 18.10.2017; Not. No. 2/2019- CTR, dt. 7.3.2019 & Cir. No. 35/2018- GST, dt. 5.3.2018.

[4] ___ Refer Not. No. 4/2017- CTR, dt. 28.6.2017 & Not. No. 13/2017- CTR, dt. 28.6.2017.

[5] ___ Refer Not. No. 9/2017- CTR, dt. 28.6.2017; Not. No. 10/2017- CTR, dt. 28.6.2017 & Not. No. 7/2017- CTR, dt. 29.3.2017.

[6] ___ Substitute vide CGST Amendment Act, 2018 and is deemed to be inserted with effect from 01.02.2019 vide CGST Not. No. 02/2019 dt. 29.01.2019.. Prior to its substitution, Sub section read as under:

"(4) *The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.*"

[7] ___ Refer Not. No. 17/2017- CTR, dt. 28.6.2017 & Not. No. 13/2017- CTR, dt. 28.6.2017.