# Amend notification No. 04/2017- Central Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)

**Notification No: 11/2018-CTR** **Classification: Reverse Charge** **Date: 28-05-2018**

**G.S.R. (E).**- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.4/2017-Central 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. 676 (E),** dated the 28th June, 2017, namely:-

In the said notification, after **S. No. 6** and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

| **S. No.** | **Tariff item, sub-heading, heading or Chapter** | **Description of Goods** | **Supplier of goods** | **Recipient of supply** |
|---|---|---|---|---|
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** |
| 7. | Any Chapter | Priority Sector Lending Certificate | Any registered person | Any registered person |

**Note:** - The principal notification No.4/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017 and last amended by Notification No. 43/2017-Central Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number **G.S.R. 1389 (E)**, dated the 14th November, 2017.