

INDIRECT TAX

Amendment to RCM notification for goods

UPDATE NO. 2 OF 2023



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exceeding expectations
SINCE 1985





MENTHA ARVENSIS TAXABLE UNDER REVERSE CHARGE

- Sl. No. 3A of Notification No. 4/2017-Central Tax (Rate) dated 28 June 2017 has been substituted by Notification No. 14/2022-Central Tax (Rate) dated 30 December 2022¹ w.e.f. 1 January 2023.
- The entry states that tax on essential oils (other than those of citrus fruit) which are listed thereunder, shall be payable by the registered person who is in receipt of the said goods.
- By way of the said amendment, the description "Mentha Arvensis" with Tariff Heading 3301 25 90 has been added in Sl. No. 3A and tax on the supply of the same shall be payable by "any registered person" who is in receipt of the said goods from "any unregistered person".



LKS COMMENTS

The said changes have been made in line with the recommendations of the 48th GST Council Meeting where it was decided to include supply of the said product under reverse charge mechanism, as has been done for Mentha Oil *vide* Notification No. 10/2021-C.T. (Rate), dated 30 September 2021, w.e.f. 1 October 2021.

1. Similar notifications have been introduced under the Integrated Goods and Services Tax Act, 2017 i.e., Notification No. 14/2022-Integrated Tax (Rate) dated 30 December 2022 and Union Territory Goods and Services Tax Act, 2017 i.e., Notification No. 14/2022-Union Territory (Rate) dated 30 December 2022.

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