

NEW TOPIC - CA FINAL

RCM ON GOODS

(APPLICABLE FOR MAY 2024 & ONWARDS)

(AMENDMENTS PDF BY CA YASHVANT MANGAL)

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(For CA Final):-**

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Supplies of Goods Taxable under Reverse Charge u/s 9(3)

S. No.	Description of supply of Goods	Supplier of goods	Recipient of supply
1.	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	Bidi wrapper leaves (Tendu)	Agriculturist	Any registered person
3.	Tobacco leaves	Agriculturist	Any registered person
4.	Raw cotton	Agriculturist	Any registered person
5.	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
6.	Supply of lottery	State Government, Union Territory or any local authority	Lottery distributor or selling agent
7.	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government excluding Ministry of Railways (Indian Railways), State Government, Union territory or a local authority	Any registered person
8.	Following essential oils other than those of citrus fruit namely: - (a) Of peppermint (<i>Mentha piperita</i>); (b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint- oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person
9.	Priority Sector Lending Certificate	Any registered person	Any registered person