



NOTIFICATION NO. 05/2017-CENTRAL TAX, DATED 19-06-2017 [UPDATED]

[As Amended by Notification No. 24/2024-Central Tax, dated 09-10-2024]

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

¹[Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975)]

2. This notification shall come into force on the 22nd day of June 2017.

¹ Inserted vide Notification No. 24/2024-Central Tax dated 09-10-2024 w.e.f. 10-10-2024