



The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-247

Corrigendum to *Notification No. 9/2024-CT(R) dated 8.10.2024*

[Notification No. 9/2024-CT\(R\) dated 8.10.2024](#) had been issued to provide that GST shall be payable by the registered recipient under reverse charge, where the service of renting of ‘any property’ other than residential dwelling has been received by him from an unregistered supplier.

Now, Corrigendum has been issued to replace the words ‘any property’ with ‘any immovable property’.

[Corrigendum dated 22.10.2024](#)

Similar corrigendum has been issued for [Notification No. 09/2024-IT\(R\) dated 08.10.2024](#) and [Notification No. 09/2024-UT\(R\) dt. 08.10.2024](#)

*Vice – Chairman
GST & Indirect Taxes Committee*

*Chairman
GST & Indirect Taxes Committee*

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