



Metal Scrap under Reverse Charge Mechanism

The Central Government has issued Notification No. 06/2024-Central Tax (Rate) on October 8, 2024, amending Notification No. 04/2017-Central Tax (Rate) dated June 28, 2017. The new amendment brings various metal scraps under HS Head 72 to 81 supplied by unregistered person to a registered person under the reverse charge mechanism.

S.No.	HS Head	Description of supply of service	Supplier of service	Recipient of service
"8	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person"

This change, recommended by the GST Council, will take effect from October 10, 2024.

Source: GST Notification



INDIRECT TAX

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