

Advisory regarding notification no. 09/2024-Integrated Tax (Rate) dated 8th October 2024 for discharging tax liability under RCM on Rental services.

To

Trade Name: VIBRANTICK INFOTECH SOLUTIONS

GSTIN: 03BINPR6900A1ZK

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Mobile No: 9870443528

No: PBST-T2025-3-015-PB081-24223

Subject: Advisory regarding notification no. 09/2024-Integrated Tax (Rate) dated 8th October 2024 for discharging tax liability under RCM on Rental services.

Apropos to the subject, by virtue of the Notification mentioned above, the rental services availed by the registered person on property owned by an unregistered person would now attract GST @18% of the lease amount. The provisions have come into effect from 10.10.2024 and every registered person is now liable to discharge his liability on the rental services.

As per records your following business premises are on lease/rent:-

Sr.No	Address Type	Possession	Address
1	Principle Place	Rent	OFFICE NO.36,D- 185,SECOND FLOOR,Prosperity Square,PHASE 8B,INDUSTRIAL AREA,Mohali-160071

However, perusal of returns filed by you for the months of January, 2025 onwards reveals that you have failed to discharge your tax liability under the PGST/CGST Act, 2017 as no payment under the RCM is reflected in return GSTR3B.

Therefore, you are advised to determine your liability under RCM on the rent being paid for the premises held by you and deposit the same w.e.f. the notified date i.e. 10.10.2024. While doing so, you are further advised to avail the rental services under a valid lease deed with rent determined at prevailing market rates. In case the lease amount is shown below the market rates of similarly located properties the department shall be constrained to determine the value of supply as per the valuation rules and on the basis of the lease similar properties located in your area.

In case you have already deposited the tax under RCM in compliance with the notification no. 09/2024-Integrated Tax (Rate) dated 8th October 2024 or the business premises additional places(s) of business are on lease from a registered person where the liability is being paid under forward charge, the same be intimated to this office in the following performa: -

Name of GSTIN	Address of business premises	Details of the Person/GSTIN from whom premises are obtained on rent	Lease deed validity date	Lease amount	Amount Deposited

The information may be provided on email **etoward14@gmail.com** within three days of receiving of this advisory, and the same shall be placed on record for further reference. If no response is received within the stipulated time, further necessary action in accordance with the provisions of law will be

initiated.

Sd/-
State Tax Officer-cum-Proper Officer
Jalandhar 2 - Ward No.14