SECTION: 9 OF CGST- LEVY & COLLECTION OF CGST

(*1*) There shall be levied a tax called the central goods and services tax on

- all intra-State supplies of goods or services or both,
- except on the supply of alcoholic liquor for human consumption,
- on the value determined under Section 15 of CGST (Value of taxable supply)
- at such rates, not exceeding twenty per cent.,
- as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed
- and shall be paid by the taxable person.

Sub-section 2 will prevail over sub-section 1, thus nothing stated in this sub-section will suppress anything stated in sub-section 2.

(*2*) **Exceptions to sub-section 1:** The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

(*3*) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on **reverse charge** basis and all the provisions of this Act shall apply to the recipient of services as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

(*4*) The central tax in respect of the supply of taxable goods or services or both by a **supplier, who is not registered, to a registered person** shall be paid by such person on **reverse charge basis** as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

(*5*) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the **electronic commerce operator** if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator **as if he is the supplier liable for paying the tax** in relation to the supply of such services:

Proviso (1): Provided that where an electronic commerce operator **does not have a physical presence in the taxable territory**, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Proviso (2): Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and **also he does not have a representative** in the said territory, such electronic commerce operator **shall appoint** a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

**“taxable person” as per Section 2 of CGST means a person who is registered or liable to be registered under section 22 (Person liable for registration) or section 24(Compulsory registration in certain cases)

**“taxable territory” as per Section 2 of CGST means the territory to which the provisions of this Act apply;