



वस्तु&सेवा कर आयुक्त का कार्यालय

**OFFICE OF THE COMMISSIONER OF GOODS & SERVICE TAX**

सिकंदराबाद जी.एस.टी.आयुक्तालय/ **SECUNDERABAD GST COMMISSIONERATE**

जी.एस.टी.भवन, एल. बी. स्टेडियम रोड, बशीरबाग, हैदराबाद 004 500-

**GST BHAVAN, L.B.STADIUM ROAD, BASHEER BAGH, HYDERABAD-500 004**

**E-Mail: cgst.seccommr@gov.in**

**Ph No.:040- 2323148**

### **PREAMBLE**

Under Section 19(1) of the Right to Information Act, 2005, the applicant, if aggrieved by this order, can prefer an appeal within thirty days (30 days) from the receipt of this order to the Appellate Authority i.e. Shri Dasari Balaiah, Additional Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad-500 004

Date: As approved

आदेश संख्या. 58/2025 -आर.टी.आई

चन्द्रवंशी यदुवंशी मणिकनहिया, सहायक आयुक्त, कें.लो.सू.अ., केंद्रीय कर आयुक्त का कार्यालय,  
सिकंदराबाद जी एस टी आयुक्तालय, हैदराबाद क्षेत्र के द्वारा पारित आदेश)

### **Order No. 58/2025-RTI**

(श्री चन्द्रवंशी यदुवंशी मणिकनहिया, सहायक आयुक्त, सीपीआईओ, केंद्रीय कर आयुक्त कार्यालय, सिकंदराबाद जीएसटी आयुक्तालय, हैदराबाद क्षेत्र द्वारा पारित आदेश)  
(Order passed by Shri Chandravanshi Yaduvanshi Manikanahiya, Deputy Commissioner, CPIO, Office of the Commissioner of Central Tax, Secunderabad GST Commissionerate, Hyderabad Zone)

विषय: आरटीआई अधिनियम, 2005- श्री पी. वामशी कृष्णा, हैदराबाद द्वारा दायर आवेदन -पंजीकृत।

Sub: RTI Act, 2005- Application filed by Shri P Vamshi Krishna, Hyderabad-Reg.

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कृपया आरटीआई अधिनियम, 2005 के अंतर्गत मांगी गई जानकारी प्रस्तुत करने के लिए अपने आरटीआई आवेदन, पंजीकरण संख्या सी.ई.सी.एच.जेड./आर./टी./25/00401/2 दिनांक 22.08.2025का संदर्भ लें। इस संबंध में, आरटीआई आवेदन में मांगी गई जानकारी का बिंदुवार उत्तर नीचे दिया गया है:

Please refer to your RTI application bearing Registration No. CECHZ/R/T/25/00401/2 dated 22.08.2025 for submission of information sought under the RTI Act, 2005. In this regard, the Point-wise reply for the information sought for in the subject RTI application is given hereunder:

**Point No. 1** – No. However, as per the **GST Notification No. 12/2017 dated 28.06.2017 of the CGST Act, 2017 (Heading 9982 or Heading 9991)**, individual advocates and law firms are covered under GST, but the responsibility to pay GST lies with the recipient of the service, not the advocate. This is done through a mechanism called **Reverse Charge Mechanism (RCM)**.

**Point No. 2** – The responsibility to pay GST in case of services provided by the Lawyers/Advocates lies with the recipient of the service, not with the Lawyers/Advocates (Please refer to the GST Notification No. 12/2017 of the CGST Act, 2017).

However, certain exemptions are there, as per the Notification No. 12/2017 dt. 26.08.2017 of the CGST Act, 2017 (Heading 9982 or Heading 9991), whereas if the services are provided by the Lawyers/Advocates to-

- Another advocate or firm of advocates;
- Any person other than a business entity;
- A business entity with an aggregate turnover up to ₹20 lakhs (₹10 lakhs in special category states) in the preceding financial year.

And, if the services are provided to a business entity whose turnover exceeds the above threshold, then GST is applicable. However, liability to pay GST is not on the advocates/lawyers. Instead, it is shifted to the business entity under Reverse Charge Mechanism (RCM) as per Notification No. 13/2017 dated 28.06.2017 of the CGST Act, 2017.

Further, this **information is GENERAL as per the CGST ACT & RULES 2017**. Specific applicability may depends on the fact of the Aggregate Turnover/Business.

**Point No. 3** – NA.

Digitally signed by  
Chandravanshi Yaduvanshi Manikanhaiya  
Date: 01-09-2025 17:05:19

(चन्द्रवंशी यदुवंशी मणिकनहिया / Chandravanshi Yaduvanshi Manikanahiya)  
सहायक आयुक्त/ Assistant Commissioner

To

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