

रप्यी वन्ति य (Job Work)

- 1) ehd; रप्यी वन्ति य्फि स ब्राग्द/ ehd; SGST री ज्ज प्द; fR; gj pt [bgwntz Lkh>

ePfs; रप्यी वन्ति य्फि स ब्राग्द/ mरप्यी वन्ति य् GST री ज्ज प्द; fR; nri tahfnt fUj ggLfWJ / ePfs; nkwbfhsSk; रप्यी वन्ति य्पद; xlLbkhj j tpgi d msthdJ Mz owF U/20 , ylrjj wF nky; mi ka[khapd; ePfs; SGST री ज्ज प्द; fR; gj pt [bgwntz Lk/

- 2) ehd; th' fF l gl | bghUI fi s cwj j p bragtd/ vdDi la cssPL rufffsy; nkwbfhssggl ntz pa रप्यी वन्ति य्फि रप्यी वन्ति य्पद; mDggdhy; mरुग्द; kPhd cssPL th' tutpi d ehd; nfhu Koa[kh>

GST री ज्ज; ei l Ki wfF (28-June-2017) tUKd; रप्यी वन्ति य्फि th' Fduhy; mDgggl | ruffhdJ GST री ज्ज; ei l Ki wfF tej 6 khj fhyj j wFs; th' Fdhp k; j pUkgg; bgwggLkhapd; mरुग्द; kPhd cssPL th' tutpi d th' Fdh; nfhhp yhk/ (ghpt [141)

GST री ज्ज; ei l Ki wfF tej gpd; रप्यी वन्ति य्फि th' Fduhy; mDgggl | cssPL ruffhdJ 1 tUI fhyj j wFs; th' Fdhp k; j pUkgg; bgwggLkhapd; mरुग्द; kPhd cssPL th' tutpi d th' Fdh; nfhhp yhk/ (ghpt [19)

- 3) ehd; th' fF l gl | bghUI fi s cwj j p bragtd/ vdDi la cssPL rufffsy; nkwbfhssggl ntz pa रप्यी वन्ति य्फि vdDi la Kyj dg; bghUI fi s (Capital goods) रप्यी वन्ति य्पद; mDggdhy; mkKyj dg; bghUI fspd; kPhd cssPL th' tutpi d ehd; nfhu Koa[kh>

GST री ज्ज; ei l Ki wfF tej gpd; cssPL rufffsy; nkwbfhssggl ntz pa रप्यी वन्ति य्फि j' fshy; mDgggl | Kyj dg; bghUI fi s (Capital goods) 3 tUI fhyj j wFs; j' fsp k; j pUkgg; bgwggLkhapd; mkKyj dg; bghUI fspd; (Capital goods) kPhd cssPL th' tutpi d j h' fs; nfhhp yhk/ (ghpt [19(7))

4) ehd; thpFFlgl| egh| vdDi la cssPL rufffsy; nkwbfhssggl
ntz pa rpyi w nti yffhf bfhsKj y; braaggl| cssPLg;
bghUifis (vdDi la , ljjwFbfhz LtuhJ) neh| lahf rpyi w
nti yahspk; mDggpdhy; mrruffpd; kPhdcSSPL thp ttpi d ehd;
nfhu KoaKh>

ePfs;mtthW bfhsKj y; , ljjpyUej rufffi s neuoahf rpyi w
nti y bragthpk; rpyi w nti yffhf mDggp mit 1
tUlfhyjjwFs; rpyi w gz pKoej j pUkpp j' fs; , ljjpy;
bgwggLkhapd;mrruffpd;kPhd cssPL thp ttpi d j h' fs;nfhhp yhk/
(ghpt [19])

5) ehd; thpFFlgl| egh| vdDi la cssPL rufffsy; nkwbfhssggl
ntz pa rpyi w nti yffhf rpyi w nti yahspk;mDggp mtnti y
Koej gpd;mrruffpi dm ttpi j j pyUenj ntbwhUtUFF tH' fpi ykh>

rpyi w nti yahs;GST rlljjpd;fR;gj pt [bgwwtuhf , Uej hy;myyJ
j' fspd; TLj y; tz pf , lkhf gj pt [bgwwpUej hy; rpyi w nti yg;
gz pKoej ruffpi d j' fSi la Kj di k , ljjwF bfhz LtuhJ
neh| lahf ntbwhUtUFF tH' fyhk/ (ghpt [143])

6) rpyi w nti y , ljjpyUej rufffi s Fwggpl| fhybfLtFFs;
j pUkgg;bgwgg|htp|hy;vdd epfHt{

rpyi w nti y , ljjpyUej Fwggpl| fhybfLtFFs; (cssPLg;
bghUifis; 1 Mz LfFsSk; Kyj dg; bghUifis; 1 Mz LfFsSk)
rufffs; j pUkgg; bgwgg|htp|hy; gz p mspgth; rufffi s btspa
mDggpa mnj ehsy; mth; tpgi d brajjhf fz ffp ggLk/ myyJ
rpyi w nti y , ljjwF mDggp mtuhy; bgwgg| nj j py; tpgi d
braaggl| j hf fz ffp ggLk/ mth; thpkwWk; mej ehsypUej
tlobrYjj ntz Lk/ (ghpt [143(3) & 143(4)])