







## Reverse Charge Mechanism (RCM)

### J. K. Mittal & Co. vs. Union of India (Delhi HC)

- Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 – Reverse Charge Mechanism
- Challenged validity of Section 9(4) of the CGST Act, 2017, Section 5(4) of the IGST Act, 2017 and Section 9(4) of the Delhi GST Act, 2017 – which are ultra vires to the other provisions of the respective Acts and defeat the very objective, thereby causing unnecessary burden on the recipient of goods and service from UNREGISTERED PERSONS to discharge tax liability, hence, ultra vires and unconstitutional.

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