

1

Mam, GST main tax kaun pay karta hai? Supplier ya Recipient?

Great Question, Kanvika! GST main do mechanism hote hain – **FCM** aur **RCM**. Chalo dono samajhte hain!



2

FCM – Forward Charge Mechanism
Normal Rule = Supplier GST pay karega.

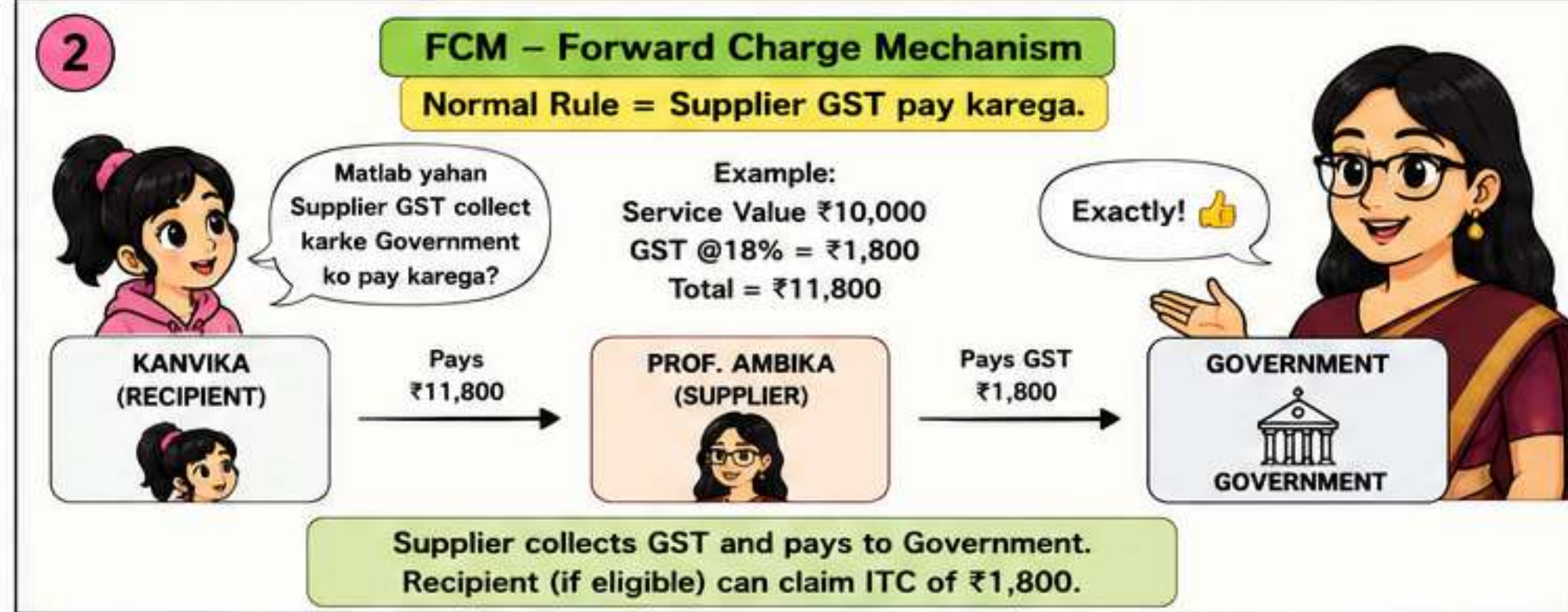
Matlab yahan Supplier GST collect karke Government ko pay karega?

Example:
Service Value ₹10,000
GST @18% = ₹1,800
Total = ₹11,800

Exactly! 👍

KANVIKA (RECIPIENT) → Pays ₹11,800 → PROF. AMBIKA (SUPPLIER) → Pays GST ₹1,800 → GOVERNMENT

Supplier collects GST and pays to Government. Recipient (if eligible) can claim ITC of ₹1,800.

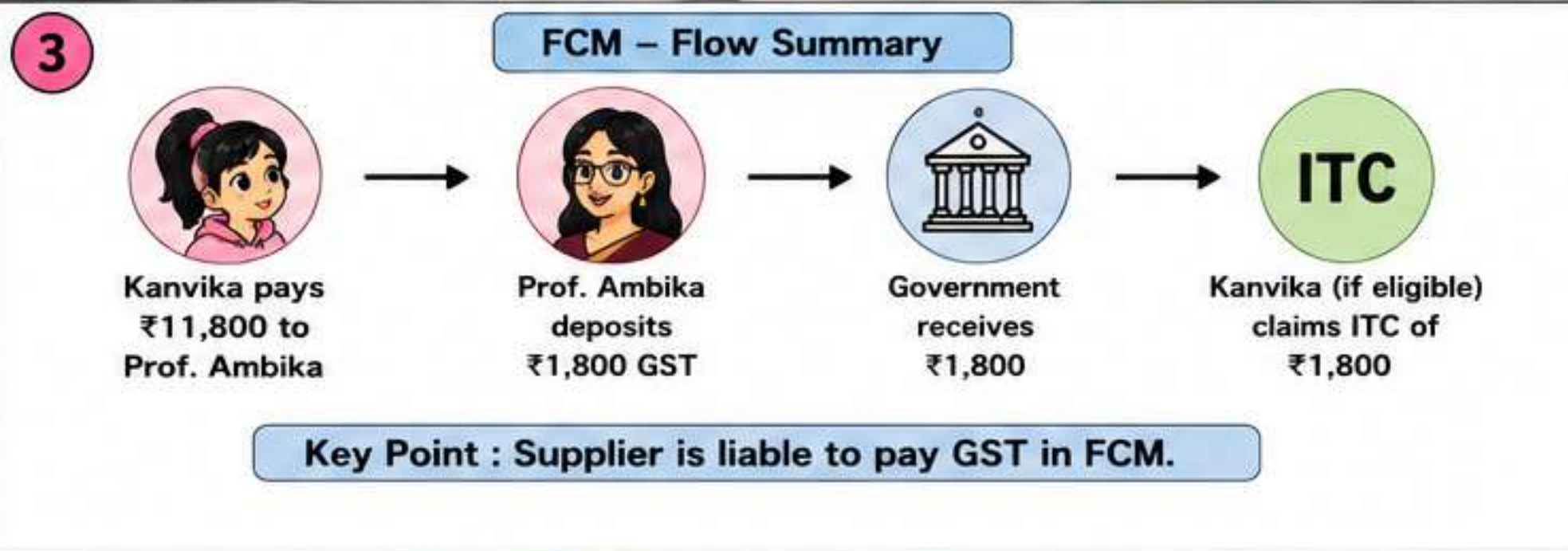


3

FCM – Flow Summary

Kanvika pays ₹11,800 to Prof. Ambika → Prof. Ambika deposits ₹1,800 GST → Government receives ₹1,800 → Kanvika (if eligible) claims ITC of ₹1,800

Key Point : Supplier is liable to pay GST in FCM.



4

RCM – Reverse Charge Mechanism
Reverse Rule = Recipient GST pay karega.

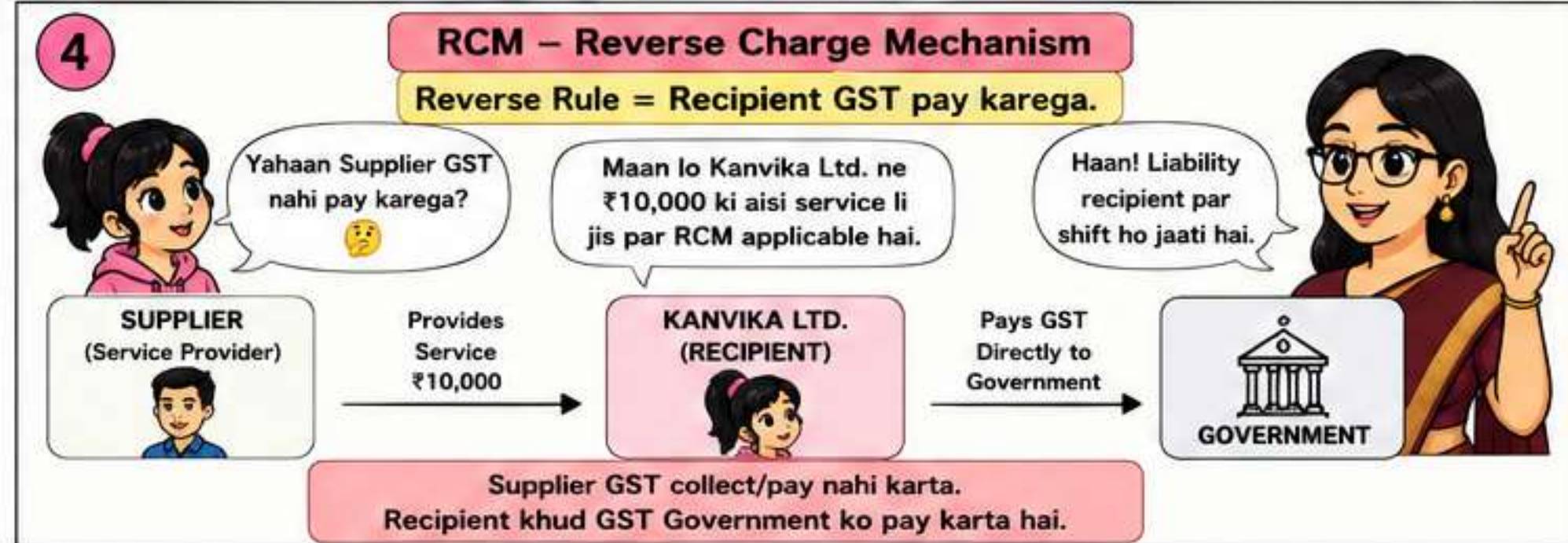
Yahaan Supplier GST nahi pay karega?

Maan lo Kanvika Ltd. ne ₹10,000 ki aisi service li jis par RCM applicable hai.

Haan! Liability recipient par shift ho jaati hai.

SUPPLIER (Service Provider) → Provides Service ₹10,000 → KANVIKA LTD. (RECIPIENT) → Pays GST Directly to Government → GOVERNMENT

Supplier GST collect/pay nahi karta. Recipient khud GST Government ko pay karta hai.



5

RCM – Payment & ITC Rules (Important!)

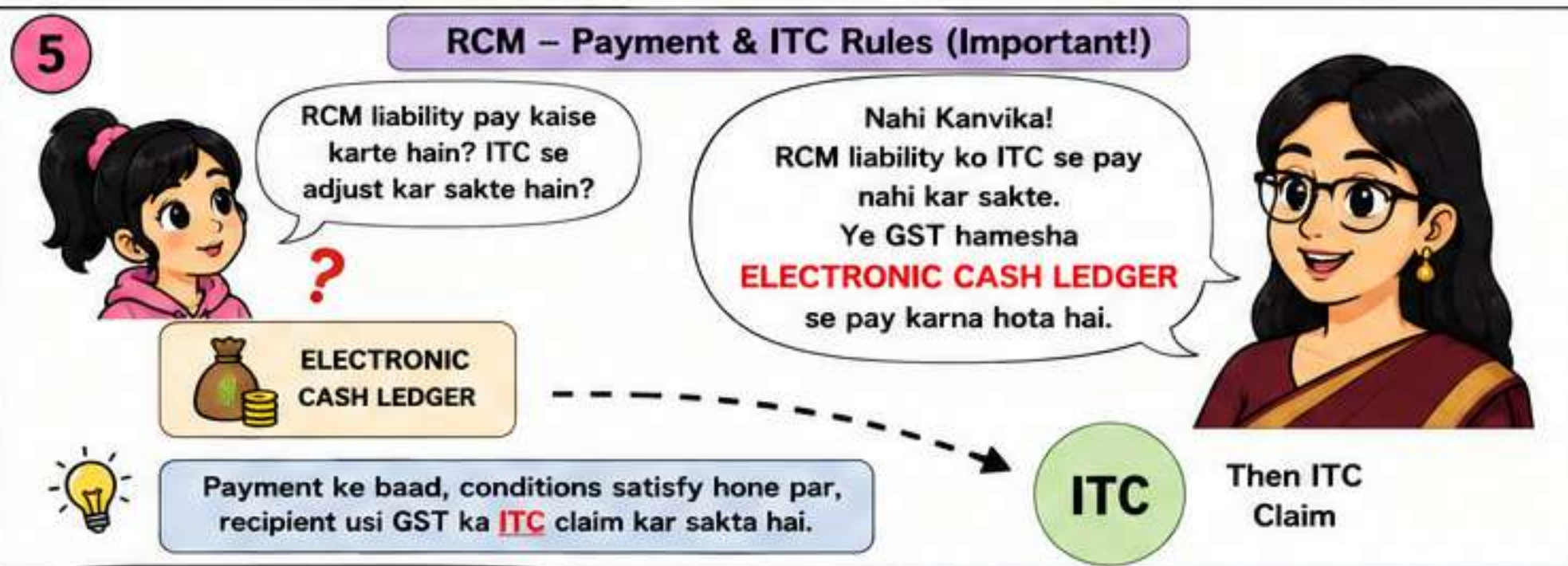
RCM liability pay kaise karte hain? ITC se adjust kar sakte hain?

Nahi Kanvika! RCM liability ko ITC se pay nahi kar sakte. Ye GST hamesha **ELECTRONIC CASH LEDGER** se pay karna hota hai.

ELECTRONIC CASH LEDGER

Payment ke baad, conditions satisfy hone par, recipient usi GST ka **ITC** claim kar sakta hai.

ITC Then ITC Claim



6

One Line Difference & Memory Trick

FCM (Forward Charge Mechanism)
Supplier pays the tax.

RCM (Reverse Charge Mechanism)
Recipient pays the tax.

TRICK TO REMEMBER:
F = **Forward** = normal direction → Supplier pays
R = **Reverse** = responsibility reversed → Recipient pays

