

**FORM**  
**(11A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

**Declaration**

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay integrated tax on the service specified against serial No. 11A in column (2) of the Table in the notification No. 10/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017, supplied by me, under forward charge in accordance with section 5 (1) of IGST Act, and to comply with all the provisions of IGST Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature \_\_\_\_\_

Name \_\_\_\_\_

GSTIN \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_