

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service 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.)

Declaration (11A of Table)

I have exercised 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 28th June 2017 under forward charge.

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification No. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended by notification No. 5/2019 - Integrated Tax (Rate), dated the 29th March, 2019 vide number G.S.R. 258(E), dated the 29th March, 2019.