

No. FCI HQ-FIN.011(13)/3/2022-FINANCE _99
Date

Dated:- Approved

CIRCULAR
GST CELL

Reference is drawn towards Circular no. F-19/GST/2017-18/Part II/Fin/GST_45 dated 09.02.2018 vide which instructions were issued regarding applicability of GST on Fumigation services.

Now, Ministry of Finance, Govt. of India has issued Notification No. 04/2022- Central Tax (Rate) dated 13.07.2022 (copy enclosed) vide which amendment has been made regarding applicability of GST on Fumigation services..

As per the said Notification, following shall be omitted from Notification No. 12/ 2017, "serial number 53A and the entries relating thereto;against serial number 54, in column (3), clause (h), shall be omitted;"

Hence, the rate of GST applicable on "Services by way of fumigation in a warehouse of agricultural produce" is 18% w.e.f. 18.07.2022, which was earlier exempt. Accordingly, the concerned offices needs to reimburse GST at the rate of 18% wherever fumigation services are outsourced to third party.

This is for information and necessary compliance.

Hindi version of this circular will follow.

Encl: As above

(Sunil Chand)
Dy. General Manager (Finance)

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10. PS to CMD, FCI, Headquarters, New Delhi;

I/290875/2023

11. GM (IT) FCI, Headquarters, New Delhi....to upload the same in FCI website.