

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं.: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
Head Quarters
New Delhi

00911123413241

00911143527433

16-20, बाराकम्बा लेन, नई दिल्ली-110001. दूरभाष: 011-43527697, 43527698
16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

सं. एफ -19 / जीएसटी / 2017-18 / भाग- II / फिन / जीएसटी _45

दिनांक: - 09.02.2018

जीएसटी अनुभाग

1. GST applicability on Legal Services etc./Fumigation services

May please find enclosed Notification no. - 2/2018 dated 25.01.2018, vide which following insertion has been made in the Notification no. 12/2017 dated 28.06.2017(Exemptions on supply of services under CGST Act) in S. No. 45 (services provided by an arbitral tribunal or legal services provided by a partnership firm of advocates or an individual as an advocate or by senior advocate to):-

“the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity”

FCI being a Government entity therefore, the above amendment is also applicable to FCI.

The above services are also notified services on which tax is to be paid on reverse charge basis under Section 9(3) of CGST Act, 2017 and Section 5(3) of IGST Act, 2017 and after above amendment FCI will not be liable to pay GST under reverse charge on these services being exempted services.

Further, vide above notification *“Services by way of fumigation in a warehouse of agricultural produce”* has been inserted in the Notification no. 12/2017 dated 28.06.2017(Exemptions on supply of services under CGST Act). Due to this amendment, no GST will be applicable on these services.

2. GST applicability on Renting of Immovable property by Central Govt./State Govt. etc.

Also please find enclosed Notification no. 03/2018- Central Tax (Rate) dated 25.01.2018 issued by Ministry of Finance vide which amendments has been made in notified services on which tax is to be paid on reverse charge basis under section 9(3) of CGST Act and 5 (3) of IGST Act.

3. GST applicability on Rice Bran(other than de-oiled rice bran)

Also please find enclosed Notification no. 06/2018- Central Tax (Rate) dated 25.01.2018 vide which following insertion after S.No. 103A has been made in the Notification no. 1/2017 dated 28.06.2017:-

"Rice Bran (other than de-oiled rice bran)".

As per above amendment, on supply of Rice Bran (other than de-oiled rice bran) rate of GST has been increased from 0% to 5%.

This is for your information and necessary compliance.

Encl: - As above.

P
सपना
9.2.18

(सपना नारायन)

उप महाप्रबंधक (वित्त)

वितरण:

1. सभी ईडी (जोन) / जीएम (क्षेत्र), एफसीआई;
2. जीएम (एफ एंड ए) / डीजीएम (एफ एंड ए), जेडओ / आरओ, एफसीआई;
3. सभी क्षेत्रीय प्रबंधक, एफसीआई, डीओ;
4. निदेशक (आईएफएस), गुड़गांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. पीएस से सीएमडी;
7. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
8. जीएम (एफएपी), एफसीआई, मुख्यालय, नई दिल्ली;
9. जीएम (आईटी), एफसीआई, मुख्यालयएफसीआई वेबसाइट पर अपलोड करने के लिए;
10. जीएम(हिन्दी सेल), एफसीआई, मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।