

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/2019-20/भाग-1/फिन/जीएसटी_90

दिनांक:- 03.03.2021

जीएसटी अनुभाग

Reference is drawn towards Circular no. F-19/GST/2017-18/Part-III/Fin/GST_48 dated 01.03.2018 vide which instructions regarding applicable list of HSN codes of various unserviceable goods sold by FCI on the basis of its make was communicated.

Queries have been received from various filed offices on GST rate applicable to sale of old/used motor vehicles.

It is hereby clarified that sale of old/used motor vehicles is covered under HSN Heading "8703 or 87", detail which is as under:-

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	GST Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	18%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	18%
3.	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	18%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	12%

As per GST law as on date:-

- In case of sale motor vehicles, GST is applicable on the value of margin.
- Value of margin for FCI offices will be “*difference between the consideration received for supply of such goods and the depreciated value (as per Income Tax Act, 1961) of such goods on the date of supply*” as FCI claims depreciation under the Income Tax Act, 1961 on the Motor vehicles.
- Further, please note that in case value of margin is zero or negative under aforementioned scenarios, the value of margin should be considered as Nil and accordingly GST would not be levied.

The rate mentioned is applicable as on date and is subject to change in future for which the CBIC website link: <https://cbic-gst.gov.in/gst-goods-services-rates.html> may be referred.

This is for your information and necessary action please.

संलग्न : Notification no. 8/2018 – Central Tax (Rate) dated 25.01.2018.

रश्मि
3/3/21
(रश्मि गुलाटी)
महाप्रबंधक (वित्त)

वितरण:

1. कार्यकारी निदेशक, भा.खा.नि., आंचलिक कार्यालय (उत्तर/दक्षिण/पूर्व/पश्चिम/उत्तर-पूर्व);
2. सभी महाप्रबंधक (क्षेत्र), भा.खा.नि./ उप महाप्रबंधक (क्षेत्र), मणिपुर;
3. सभी महाप्रबंधक (वित्त एवं लेखा)/उप महाप्रबंधक(वित्त एवं लेखा), भा.खा.नि., जेडओ/आरओ;
4. निदेशक (IFS), भा.खा.नि., खाद्य सुरक्षा संस्थान, गुरुग्राम;
5. सभी कार्यकारी निदेशक, भा.खा.नि., मुख्यालय, नई दिल्ली;
6. सभी महाप्रबंधक, भा.खा.नि., मुख्यालय, नई दिल्ली;
7. सहायक महाप्रबंधक (बिल), भा.खा.नि., मुख्यालय, नई दिल्ली;
8. सभी मंडल प्रबंधक, भा.खा.नि., मंडल कार्यालय;
9. पीएस से सीएमडी; भा.खा.नि., मुख्यालय, नई दिल्ली;
10. महाप्रबंधक (आईटी), भा.खा.नि., मुख्यालय.....एफसीआई वेबसाइट पर अपलोड करने के लिए।