

तार : '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

No. F-19/GST/2016-17/Fin/GST-28

Dated: - 04.09.2017

To,

✓ The General Manager (Region),  
Food Corporation of India,  
Regional Office,  
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**Subject: - Aggregate Turnover in GSTR-1...reg**

Sir/Madam,

Reference has been received regarding clarification sought for mentioning of Aggregate Turnover for the preceding Financial year i.e. F.Y. 2016-17 and for the period April-2017 to June-2017 in GSTR-1 for the month of July-2017.

In above context it is submitted that, Section 2(6) of the Central Goods and Service Tax ('CGST') Act, 2017 prescribes the aggregate turnover as the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

Hence, the aggregate turnover is the Turnover of FCI on All India Basis excluding the erstwhile taxes for respective periods. View of GST consultant M/s E&Y is enclosed for ready reference.

This is for information and compliance.

(Pukhraj Tak)  
Chief Genl. Manager (Finance)

Copy to:-

CGM (A/Cs), FCI, Hqrs :- with request to communicate to all the regional offices the 'Aggregate Turnover' of FCI on All India Basis for F.Y. 2016-17 and also for the period April-2017 to June-2017. Views of E&Y enclosed for information.

Chief Genl. Manager (Finance)