

तार : 'फूडकोर्प'  
Gram : 'FOODCORP'  
फैक्स नं: एचएफसीआई एन डी  
Fax No.: HFCI ND

भारतीय  
खाद्य  
निगम



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CORPORATION  
OF INDIA

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No. F-19/GST/ 2017-18/Part-I/Fin/GST\_31

Dated: 08.09.2017

**GST CELL**

**Sanctioning of applicable CGST/SGST or IGST under RCM**

Reference is drawn towards this office Circular no. F-19/GST/2016-17/Fin/GST\_4 dated 15.06.2017 in which it is reiterated that "where GST is to be paid by FCI under reverse charge, approval/sanction of the competent authority is to be taken by the concerned operating division in the concerned file along with approval/sanction for payment of concerned service/purchase amount."

While taking approval/ sanction, applicability of CGST/SGST or IGST may also be decided on the file alongwith place of supply and should be indicated clearly on the sanction order.

This may be followed for all categories of goods and services for which tax is payable under RCM.

For further guidance on applicability of CGST/SGST/UTGST or IGST and place of supply, FAQ issued vide letter no. F-19/GST/2016-17/Fin/GST\_5 dated 22.06.2017 as well as Section 7,10,11,12 & 13 of IGST Act may be referred.

This is for your information and necessary compliance.

(Akshay Vishal)  
General Manager (Finance)

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