

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं.: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



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दिनांक: - 23.04.2018

जीएसटी अनुभाग

Reference is drawn towards communications received from field offices vide which clarification is sought regarding applicability of GST on Land Licence Fee payable to Railways.

In this context following points are clarified:-

- Land license fee payable to Railways would qualify as renting of immovable property services (this would attract levy of GST @ 18% as on date).
- It is covered under reverse charge u/s 9(3) of CGST Act, 2017 as "Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the CGST Act, 2017" and FCI would be liable to pay applicable GST on the land license fee under the reverse charge mechanism (refer Circular no. F-19/GST/2017-18/Part-II/Fin/GST_45 dated 09.02.2018) w.e.f. 25.01.2018.
- It would be considered as continuous supply of services as per Section 2(33) of CGST Act, 2017.
- As per provision of Section 31(5) of CGST Act, 2017, the tax invoice, in case of continuous supply of services, has to be raised before the due date of payment as ascertainable from the contract.
- Further, in case point of taxation/time of supply of the claim of Land licence Fee by railways falls before 01.07.2017, tax liability shall arise under erstwhile Service Tax law only. Applicability of Service tax as well as its rate will depend upon point of taxation for period of services under consideration.
- For "Time of Supply" provisions under GST Act, FAQ issued by FCI, HQRs vide Circular no. F-19/GST/2016-17/Fin/GST_5 dated 22.06.2017 may be referred.
- For "Point of Taxation" provisions under Service Tax Act, Point of Taxation Rules, 2011 may be referred which was illustrated in FCI, HQRs Circular no. 6/2015 dated 26.06.2015.

सपना

23.4.18

(सपना नारायण)

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), गुडगांव;
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, मुख्यालय एफसीआई वेबसाइट पर अपलोड करने के लिए;