

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं.: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय  
खाद्य  
निगम



FOOD  
CORPORATION  
OF INDIA

मुख्यालय  
नई दिल्ली  
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सं. एफ-19/जीएसटी/2017-18/भाग-II/फिन/जीएसटी\_61

दिनांक: - 18.07.2018

### जीएसटी अनुभाग

Reference is drawn towards this office Circular no. F-19/GST/2016-17/Fin/GST\_5 dated 22.06.2017 vide which E&Y report on Documents to be issued under GST Law i.e. Bill of Supply, Tax Invoice, Delivery challan etc. was circulated.

As stipulated at point no. 2.7 of above mentioned report, a registered person supplying goods shall issue delivery challan for the purpose of transportation of goods for job work and for reasons other than by way of supply. Accordingly, Delivery challan shall be issued by the concerned FCI Depot supplying gunnies to Arhtias for filling the food grains on behalf of FCI, paddy being sent to miller for milling process and also for supplying gunnies from one FCI Depot to another FCI depot within state respectively.


Presently, delivery challan from FAP can be generated in case of supplying gunnies from one FCI Depot to another FCI depot within state, however, raising the delivery challans from FAP for supplying gunnies to Arhtias for filling the food grains on behalf of FCI may not be operationally possible as there is no corresponding entry in FAP for this transaction. In such a case, considering the requirements of the GST Law and to ensure their due compliance, the respective depot may issue the delivery challan manually. In this regard,

- The existing instructions on delivery challans, will also apply to such manual delivery challans.
- Unique series of Challan no. by using combination of unit code and numeric characters (not exceeding sixteen characters) may be created by respective Regional offices for manually issued delivery challan and may be communicated to all the unit offices under their control for onward submission to depots.
- Further, the taxable amount/value of gunnies may be confirmed by concerned unit offices to depots for issuing the delivery challan on the basis of purchase value/transfer value of gunnies for mentioning in the Delivery challan and also for reporting purpose.

- The series of delivery challans issued during a month by the depots in every State/having common GSTN would need to be reported in the monthly return for outward supplies in Form GSTR 1 for which a requisite reporting mechanism for incorporation of the said details in Form GSTR 1 may be made at Regional level.
- The details of the delivery challans issued for gunnies provided to Arhtias during a quarter and the gunnies returned back by arhtias may be incorporated in enclosed format. The said details would need to be incorporated in the Statement in ITC 04 to be submitted manually by every State/having common GSTN on a quarterly basis within 25 days from the end of the quarter for which a requisite reporting mechanism for reporting of the said details in Form, ITC 04 may be formulated at Regional level.

This is for your information and necessary action please.

संलग्न : यथोपरी।

  
 (जमदीश कुमार)  
 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, मुख्यालय.....एफसीआई वेबसाइट पर अपलोड करने के लिए;
10. जीएम (हिन्दी), एफसीआई, मुख्यालय.....कंटेंट को हिन्दी में परिवर्तित करने के लिए।

**Note: Circular is based on instructions as on date. Latest instructions can be accessed at <http://www.cbec.gov.in/htdocs-cbec/gst/index>.**