

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

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सं. एफ -19/जीएसटी /2018-19 /भाग- I /फिन/जीएसटी _62

दिनांक: - 18.07.2018

जीएसटी अनुभाग

Reference is drawn towards circular no. F-19/GST/2017-18/Part-II/Fin/GST_51 dated 28.03.2018 vide which instructions regarding exemption of Central Tax leviable as per section 9(4) of CGST Act, 2017 and Integrated Tax leviable as per section 5(4) of IGST Act, 2017 on supplies of goods or services or both received by the registered dealer from any unregistered supplier till 30.06.2018 was issued.

Now, Ministry of Finance, Govt. of India has issued Notification no. - 12/2018-Central Tax (Rate) and Notification no. - 13/2018- Integrated Tax (Rate) dated 29.06.2018 (copy enclosed) vide which the above exemption has been extended till 30.09.2018.


However, GST under reverse charge is still payable by FCI under Section 9(3) of CGST Act and 5(3) of IGST Act on following services:-

- Services in respect to transportation of goods by road by a goods transport agency who has not charged the GST @ 12% excluding for Agricultural produce and Food grains including flour, pulses, rice.
- Services provided by way of sponsorship.
- Services supplied by the Central Government, State Government, Union territory or local authority to business entity excluding
 1. Renting of immovable property and
 2. services specified below-
 - (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority;
 - (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;
 - (iii) transport of goods or passengers.

- Services supplied by a director.
- Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person.
- Any service supplied by any person who is located in a non-taxable territory.
- Services supplied by a person located in non- taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.

This is for your information and necessary compliance.

संलग्न : यथोपरी।


 (जगदीश 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, मुख्यालयएफसीआई वेबसाइट पर अपलोड करने के लिए;
10. जीएम(हिन्दी सेल), एफसीआई, मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।