

नाम : 'फूडकोर्प'  
Gram : 'FOODCORP'  
फैक्स नं.: एचएफसीआई एन डी  
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भारतीय  
खाद्य  
निगम



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CORPORATION  
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सं. एफ -19/जीएसटी/2018-19/फिन/ जीएसटी\_63

दिनांक: - 31.07.2018

### जीएसटी अनुभाग

Reference is drawn towards Circular no.-F-19/GST/2016-17/Part-I/Fin/GST\_29 dated 07.09.2017 vide which instructions regarding applicability of GST on Hiring of PEG Godowns with or without services was issued.

In this regard, FCI HQRs has received various representations for issuing clarification on applicability of GST on services provided by Private investors to Nodal agency under PEG schemes. Clarification in this regard is reiterated as under:-

1. **Agreements of Nodal Agencies with Private Investors in case of PEG Godowns on "Lease only basis"**


The agreement between Nodal agencies and Private investors under this scheme is in the nature of "renting of the immovable property" which is subject to levy of GST.

Accordingly, applicable GST paid by Nodal Agencies to Private investors may be reimbursed by FCI to Nodal Agencies, if allowed in the agreement between FCI and nodal agencies, to the extent of non-creditable (ITC) under respective GST Law.

2. **Agreements of Nodal Agencies with Private Investors in case of PEG Godowns on "Lease with services basis"**

The agreement between Nodal agencies and Private investors is in the nature of "Storage and Warehousing services" which is fully exempted under GST.

The above is for information and further necessary action.

  
(जगदीश कुमार)  
महाप्रबंधक (वित्त)

### **वितरण:-**

1. सभी ईडी (ज़ोन) / 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. एफसीआई वेबसाइट पर अपलोड करने के लिए जीएम (आईटी), एफसीआई, मुख्यालय ...।