

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं.: एचएफसीआई एन डी

Fax No.: HFCI ND

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सं. एफ-19/जीएसटी/2018-19/फिन/जीएसटी_80

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जीएसटी अनुभाग

References have been received from field offices regarding the applicability of GST/Service Tax as per time of supply on the arrears bill for godowns rented out by FCI to state agencies for previous periods, due to rate revision after lapse of considerable time from retrospective effect including for service tax regime.

The above issue was examined and it is construed that following two situations arises in the current case:-

Situation-1: Where service had been rendered in erstwhile service tax regime and upward price revision happen in GST regime

In this regard, GST law has specifically covered this scenario under transitional provision. In Clause (a) of Sub- Section (2) of Section 142 of CGST Act, it is mentioned that "*where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act*"

Accordingly, under these cases FCI unit offices would need to issue Supplementary Invoice/Debit Note as per the provisions of GST law and need to discharge the tax liability accordingly. However, please note that no interest liability would arise in this case.


Situation-2: Where service had been rendered in GST regime and upward price revision happen under GST regime itself.

In this regard, we would like to mention that GST law does not cover this scenario. However, Sub-Section (6) of Section (13) of CGST Act covers the cases where addition in the value of supply occurs due to interest, late fee or penalty for delayed payment of any consideration. Time of supply in such cases would be date on which supplier receives said addition in value.

Although in the instant case, there is an addition to the value of supply but the same is not falling under the parameters covered by the above provision.

Accordingly it can be construed that in the instant case w.r.t. debit note to be issued, time of supply would be the same as for original invoice/supply. So, while paying GST liability towards debit note, applicable interest is also payable for the period starting from due date of payment of GST liability as per time of supply of original invoice to date of actual payment.

This is for your information and necessary action please.


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