

तार : 'फूडकोर्प'
Gram : 'FOODCORP'
फैक्स नं: एचएफसीआई एन डी
Fax No.: HFCI ND

भारतीय
खाद्य
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 FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
Head Quarters
New Delhi

00911123413241 16-20, बाराखम्बा लेन, नई दिल्ली-110001, दूरभाष: 011-43527697, 43527698
00911143527433 16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

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GST CELL
CIRCULAR

References have been received from various FCI offices regarding practice of submission of undertaking /proof of deposition of GST/ proof of submission of GST return, being followed for releasing the payment of GST claimed by vendors in respect of Works Contract.

With respect to abovementioned matter, a Letter No. F-19/GST/2018-19/Part-III dated 08.04.2019 has already been issued to FCI Regional Office, Kolkata where in it was stated that the practices being followed are not correct. Thus, the said instructions are being reiterated in respect of payments for GST Invoice for Works Contract to be released to vendors are as under:

1. It is informed that neither there is any provision in GST law nor FCI instructions which stipulate that GST amount is to be released only on deposition of said GST amount in advance.
2. Hence, the practice being followed by various FCI offices to release the GST amount to the party only after providing the document/ return of GST amount claimed against the Invoice raised is not correct.
3. However, payment of GST amount may only be withheld in exceptional circumstances, when it comes to the notice of competent authority that party is not discharging the GST liability claimed from FCI.

Hindi version of this circular will follow.

This is for information and necessary action please.

(Amit Kumar Pathak)
General Manager (Finance)

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