

तार : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं: एचएफसीआई एन डी

Fax No.: HFCI ND

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खाद्य  
निगम



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सं. एफ -19 / जीएसटी / 2018-19/ भाग-I/फिन / जीएसटी \_58


दिनांक: - 13.06.2018

### जीएसटी अनुभाग

Reference is drawn towards communications received from field offices vide which clarification is sought regarding applicability of GST on Siding Maintenance Charges payable to Railways.

In this context following points are clarified:-

- Siding Maintenance Charges payable to Railways would qualify as repair and maintenance services under GST which would attract levy of GST @ 18% as on date.
- It is covered under reverse charge u/s 9(3) of CGST Act, 2017 as "Services supplied by the Central Government, State Government, Union territory or local authority to any business entity" and FCI would be liable to pay applicable GST on the Siding Maintenance Charges under the reverse charge mechanism.
- It would be considered as continuous supply of services as per Section 2(33) of CGST Act, 2017.
- As per provision of Section 31(5) of CGST Act, 2017, the tax invoice, in case of continuous supply of services, has to be raised before the due date of payment as ascertainable from the contract. Accordingly, time of supply for these services will be determined.

  
( 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), गुडगांव;
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;