

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं.: एफएफसीआई एन सी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
Head Quarters
New Delhi

00911123413241

00911143527433

16-20, बाराकम्बा लेन, नई दिल्ली - 110001. टेलीफोन: 011-43527697, 43527698
16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

सं. एफ-19/जीएसटी/2018-19/फिन/जीएसटी_77

दिनांक: - 09.01.2019

जीएसटी अनुभाग

A. Applicability of TDS provisions

Reference is drawn towards Circular no. F-19/GST/2018-19/Part-III/Fin/GST_71 dated 01.10.2018 and F-19/GST/2018-19/Part-II/Fin/GST_76 dated 01.10.2018 vide which instructions regarding TDS provisions u/s Section 51(1) of CGST, 2017 were issued.

Now, Govt. of India has issued Notification no. 73/2018- Central Tax dated 31.12.2018 (copy enclosed) wherein it is provided that TDS provisions shall not be applicable when supply of good or services or both take place between persons specified u/s 51 of CGST Act.

In view of above, FCI, being specified persons u/s 51 of CGST Act, will not be liable to deduct GST (TDS) on the payment being made w.r.t. procurement of goods or services or both made from persons specified u/s 51 of CGST Act which are as under as on date:-

- i. a department or establishment of the Central Government or State Government; or
- ii. local authority; or
- iii. Governmental agencies; or
- iv. such persons or category of persons as may be notified by the Government on the recommendations of the Council and as on date following are notified by Govt.:-
 - an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one per cent or more participation by way of equity or control, to carry out any function;
 - Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
 - public sector undertakings.

B. Insertion of Security Services u/s 9(3)

Govt. of India has issued Notification no. 29/2018- Central Tax (Rate) dated 31.12.2018 (copy enclosed) vide which Security services (services provided by way of supply of security personnel) provided to a registered person has been included in the list of services on which GST under reverse charge is under Section 9(3) of CGST Act and 5(3) of IGST Act.

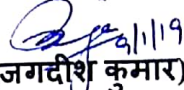
Consequent to above amendment, GST under reverse charge is payable by FCI under Section 9(3) of CGST Act and 5(3) of IGST Act on following services:-

- 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.
- Security services (services provided by way of supply of security personnel) provided to a registered person.

सूचनार्थ हेतू एवं आवश्यक कार्यवाही हेतू.

संलग्न : यथोपरी।


 (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), गुडगांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. पीएस से सीएमडी;
7. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
8. एफसीआई वेबसाइट पर अपलोड करने के लिए जीएम (आईटी), एफसीआई, मुख्यालय ...।