

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्टम नं: एफसीआई एन डी

Fax No.: HFCI ND

भारतीय  
खाद्य  
निगम



FOOD  
CORPORATION  
OF INDIA

मुख्यालय  
नई दिल्ली  
Head Quarters  
New Delhi

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16-20, बाराकम्बा लाने, नई दिल्ली-110001. दूरभाष: 011-43527697, 43527698

16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

सं. एफ-19/जीएसटी/2019-20/भाग-1/फिन/जीएसटी\_82

दिनांक:- 19.08.2019

### जीएसटी अनुभाग


Reference is drawn towards Circular no. F-19/GST/2017-18/Part-III/Fin/GST\_48 dated 01.03.2018 vide which instructions regarding applicable list of HSN codes of various unserviceable goods sold by FCI on the basis of its make was communicated.

Queries have been received from various filed offices on GST rate applicable to e-wastes. It is hereby clarified that "electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part" if discarded i.e. sold as waste by any FCI office then it is to be treated as Sale of "E-Waste" under the Heading "84 or 85", and applicable GST will be 5%.

The rate mentioned is applicable as on date and is subject to change in future for which the CBEC website link: <https://cbec-gst.gov.in/gst-goods-services-rates.html> may be referred.

This is for your information and necessary action please.

**संलग्न : Schedule I of E-Waste(Management) Rules, 2016.**

  
(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; with request to create abovementioned HSN Code in FAP for entering sale transactions.
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।