

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

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नई दिल्ली
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सं. एफ-19/जीएसटी/2019-20/भाग-1/फिन/जीएसटी_85

दिनांक: - 14.10.2019

जीएसटी अनुभाग

A. Insertion of Renting of Motor Vehicle Services u/s 9(3)

Govt. of India has issued Notification no. 22/2019- Central Tax (Rate) dated 30.09.2019 (copy enclosed) vide which "Services provided by way of renting of a motor vehicle provided by Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business to Any body corporate located in the taxable territory" 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 w.e.f. 01st October 2019.

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.

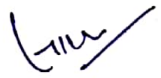
- Services supplied by a person located in non- taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.
- Security services (services provided by way of supply of security personnel) provided by any person other than body corporate to a registered person.
- Services by way of renting of a motor vehicle provided by any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles (i.e. GST @5% charged in the Tax Invoice) with input tax credit only of input service in the same line of business to any body corporate located in the taxable territory.

B. GST applicability on Services by way of Storage or Warehousing of Cereals, pulses etc.

May please find enclosed Notification no. - 21/2019 dated 30.09.2019, vide which “*Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.*” has been inserted in the Notification no. 12/2017 dated 28.06.2017(Exemptions on supply of services under CGST Act) w.e.f. 01st October 2019. Due to this amendment, no GST will be applicable on these services.

सूचनार्थ हेतू एवं आवश्यक कार्यवाही हेतू।

संलग्न : यथोपरी।


(सौरभ नितिन)

उप 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 ...।