



सं. एफ-19/जीएसटी/2019-20/फिन/जीएसटी_88

दिनांक:- 07.01.2019

जीएसटी अनुभाग

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

Govt. of India has issued Notification no. 29/2019- Central Tax (Rate) dated 31.12.2019 (copy enclosed) vide which amendments has been made 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 by amending the entry at S.No. 15 related to "Services by way of renting of a motor vehicle" as under:-

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
"15	<i>Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.</i>	<i>Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient</i>	<i>Any body corporate located in the taxable territory."</i>

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 provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient provided by any person other than a body corporate, does not issue an invoice charging central tax at the rate of 6 per cent to the service recipient any body corporate located in the taxable territory.

Keeping in view of above, the reverse charge u/s 9(3) on services received by way of renting of a motor vehicle are further explained below:-

S.No.	Supplier of service	Whether GST is payable under Reverse charge u/s 9(3) (Yes/No)
1.	Unregistered Supplier	Yes
2.	Registered Supplier	
(a)	Body Corporate Registered Supplier	No
(b)	Other than a Body Corporate Registered Supplier charging GST@12% in the Tax Invoice.	No
(c)	Other than a Body Corporate Registered Supplier charging GST@5% in the Tax Invoice.	Yes

Further, the explanation given in above table will also be applicable for the payment made towards "services received by way of renting of a motor vehicle" during the period 01st October 2019 to 31st December 2019 as same has been clarified by Govt. of India vide Circular no. 130/49/2019-GST dated 31.12.2019(copy enclosed).

B. GSTR-9 and 9C filing for F.Y. 2017-18

As per Order no. 10/2019 - Central Tax dated 26.12.2019 issued by Govt. of India, due date for filing Form GSTR-9(Annual Return) and GSTR-9C (Reconciliation Statement) for the period from the 01st July, 2017 to the 31st March, 2018 has been extended till 31st January, 2020.

सूचनार्थ हेतू एवं आवश्यक कार्यवाही हेतू।

संलग्न : यथोपरी।

(11/11/2020)

(सौरभ नितिन)

उप महाप्रबंधक(वित्त)

वितरण:

1. कार्यकारी निदेशक, भा. खा. नि., आंचलिक कार्यालय (उत्तर/दक्षिण/पूर्व/पश्चिम/उत्तर-पूर्व);
2. सभी महाप्रबंधक (क्षेत्र), भा. खा. नि./ उप महाप्रबंधक (क्षेत्र), मणिपुर;
3. सभी महाप्रबंधक (वित्त एवं लेखा) / उप महाप्रबंधक (वित्त एवं लेखा), भा. खा. नि., जेडओ / आरओ;
4. सभी मंडल प्रबंधक, भा. खा. नि., मंडल कार्यालय;
5. निदेशक (खाद्य सुरक्षा संस्थान), भा. खा. नि., गुरुग्राम;
6. सभी कार्यकारी निदेशक, भा. खा. नि., मुख्यालय, नई दिल्ली;
7. पीएस से सीएमडी; भा. खा. नि., मुख्यालय, नई दिल्ली;
8. सहायक महाप्रबंधक (बिल्स), भा. खा. नि., मुख्यालय, नई दिल्ली;
9. महाप्रबंधक (आईटी), भा. खा. नि., मुख्यालयएफसीआई वेबसाइट पर अपलोड करने के लिए;
10. महाप्रबंधक (हिन्दी सेल), भा. खा. नि., मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।