Food Corporation of India - Transitional Provisions

6 June, 2017
Report on the Impact of Transitional Provisions under the GST Laws on Food Corporation of India

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Note: This report has been prepared at the explicit request of M/s Food Corporation of India and is for their exclusive use and purpose.
1 Overview of FCI

Food Corporation of India (FCI) is a Public Sector Undertaking under the Department of Food & Public Distribution, Ministry of Consumer Affairs, Food and Public Distribution, Government of India (GOI).

FCI is the nodal agency of GOI responsible for execution of food policies in order to achieve the following objectives:

- To provide farmers remunerative prices by fixing Minimum support price (MSP)
- To make food grains available at MSP, particularly to vulnerable section of the society
- To intervene in market for price stabilization
- To maintain buffer stocks as measure of National Food Security

FCI is primarily dealing into procurement and distribution of food grains such as wheat, rice, paddy in terms of rice, coarse grains & pulses. FCI procures the products at the Minimum Support Prices (MSP) from various procurement sources such as farmers, arhtia(s), mandi(s) and State government agencies.

FCI supplies the food grains to various state government or their agencies, Fair Price Shops, under PDS, NFSA or other Central sponsored welfare schemes like Annapurna, Mid-Day Meal etc. FCI supplies the allocated quantity under different schemes to multiple States/UTs at a fixed price known as ‘Central Issue Price (CIP)’.

The difference between the Economic Cost (MSP, Procurement Incidentals and Distribution Cost) and the CIP is the operational loss of the FCI which is reimbursed by the Government of India in the form of food subsidies. Besides, Government of India also reimburses the cost of carrying of buffer stock of food grains maintained by FCI as a part of subsidy. Also FCI supplies to private parties in open market sales for domestic consumption in order to stabilise the market prices and curb inflationary trends.

2 Background of Business Operations

2.1 Registrations

FCI is having decentralized registrations under the Service Tax Law primarily for the purpose of discharging service tax under reverse charge mechanism in respect of specified taxable service procured from domestic vendors as also for discharging service tax on any miscellaneous income, to the extent applicable. FCI has in total 195 service tax registrations as outlined in Annexure A.
Further, FCI is also having almost 33 State VAT/CST registrations across the country. These State VAT/CST registrations have been obtained on regional office in the respective State/Union Territories (UT) as the principal place of business and the district offices & depots of that State/UT as additional place of business. The List of State VAT/CST Registrations is enclosed as Annexure B.

We understand that FCI is not registered under the provisions of the Central Excise Law, 1944.

2.2 Credits under Current Indirect Tax Regime

We understand that considering the business operations, FCI is neither entitled to nor claiming any credits for CENVAT (Central excise duty), under the provisions of the Cenvat Credit Rules, 2004. Further FCI is also not claiming any credits for Service Tax, under the provisions of the Cenvat Credit Rules, 2004.

With regard to State VAT, we understand that the products being dealt with by FCI are taxable in some States/UTs as well as exempted in some of the States/UTs. The details of the same are indicated in Annexure C.

In regard to States where the products are taxable under State VAT Laws, FCI is claiming credits for State VAT paid on procurements of various products either to the vendors and/or discharged as purchase tax. The said credit is used for the purpose of discharging the applicable State VAT/Central Sales Tax Liability on sale of the products to the customers. We understand that FCI is undertaking proportionate reversal of Input Tax Credit based on the prevailing provisions of the respective State VAT Laws with regard to reversal of Input tax credit due to:

- Branch transfer; and/or
- Supply price being lower than the procurement price

However, considering the difference between the procurement cost and the supply prices, FCI is still left with huge accumulation of ITC. We understand that FCI has an accumulated Input Tax Credit of approx. INR 1374.71 crores across various States in India as at the end of financial year 2015-16. The details of the same are incorporated in Annexure D.

2.3 Other Transactions

Further to our discussions with the management, we understand that:

- There is no supply of any inputs/capital goods on job work basis to any person;
- FCI is not registered as an Input Service Distributor;
- FCI does not pay any advance to its vendors.
3 Proposed GST Rates on goods being dealt with by FCI

GST is proposed to be levied with effect from 1st July 2017 and for this, the Central Goods and Service Tax Act (CGST Act), the Union Territory Goods and Service Tax (UTGST Act), Integrated Goods and Service Tax Act (IGST Act) and the Goods and Service (Compensation to States) Act has already been passed. Further, each State is in the process passing its own State Goods and Service Tax (SGST) Act adopting the model SGST law in order to follow the uniform practices.

Further, to the last meeting of the GST Council, the following tax rates, as applicable to the products, being dealt with by FCI are outlined hereunder. The tax rates are accordingly expected to be notified by the Centre/State in due course.

<table>
<thead>
<tr>
<th>Product</th>
<th>HSN Code (Indicative based on our understanding, needs to be validated by FCI)</th>
<th>Rate*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wheat</td>
<td>10011010, 10011090, 10019010, 10019020, 10019031, 10019039, 11031110, 11031120</td>
<td>Nil</td>
</tr>
<tr>
<td>Rice</td>
<td>10061010, 10061090, 10062000, 10063010, 10063020, 10063090, 10064000</td>
<td>Nil</td>
</tr>
<tr>
<td>Paddy</td>
<td>10061010, 10061090</td>
<td>Nil</td>
</tr>
<tr>
<td>Bajra</td>
<td>10082021, 10082029</td>
<td>Nil</td>
</tr>
<tr>
<td>Jawar</td>
<td>10082011, 10082019</td>
<td>Nil</td>
</tr>
<tr>
<td>Ragi</td>
<td>10082031, 10082039</td>
<td>Nil</td>
</tr>
<tr>
<td>Maize</td>
<td>11031300, 10051000, 10059000, 23021010</td>
<td>Nil</td>
</tr>
<tr>
<td>Maize</td>
<td>11042300</td>
<td>5%</td>
</tr>
<tr>
<td>Barley</td>
<td>10030010, 10030090</td>
<td>Nil</td>
</tr>
<tr>
<td>Cereals</td>
<td>10081010, 10081090, 10083010, 10083090, 10089010, 10089090, 11031900</td>
<td>Nil</td>
</tr>
<tr>
<td>Pulses</td>
<td>07131000, 07132000, 07133100, 07133200, 07133300, 07133400, 07133500, 07133910, 07133990, 07134000, 07135000, 07136000, 07139010, 07139090</td>
<td>Nil</td>
</tr>
</tbody>
</table>

*(Reference has been drawn from chapter wise GST rates published by CBEC on 18th May 2017 mentioning items at Sl. No. 11 under ‘Nil’ Rates “1106 Flour, of the dried leguminous vegetables of heading 0713 (pulses), of sago or of roots ...)”

- Pigeon pea, which includes Arhar, falls under the chapter 0713 i.e. Nil rated
- VIGNA MUNGO (black gram) means Urad dal
- VIGNA RADIATA (Mung Bean) means Mung dal
- Red Lentil means Masoor dal
On a perusal of the above, it is evident that all the products being dealt with by FCI would be exempted under GST.

4 Impact of GST

4.1 Registrations required under GST

Under the provisions of Section 22 of CGST as well as SGST Act, every supplier needs registration in the State/UT from where he makes taxable supply of goods and/or services if his aggregate turnover in a financial year (computed on a PAN India basis) exceeds the threshold quantum of INR 20 lacs. Also every person already registered/holding license under any existing law is liable for registration under GST from the appointed day.

Accordingly, FCI has already applied for migration of registrations into GST for its regional offices where it has State VAT/CST registrations. From the data so received (Annexure J), it is observed that registrations are taken or in process for 33 States/UTs leaving aside 3 States/UTs (viz. Dadra & Nagar Haveli and Daman & Diu where FCI does not have business operations & Lakshadweep, where the registration has not been started by the Commercial tax department).

Accordingly, FCI would effectively be having 34 GST Registrations across various States/UTs. The registration would cover all the business operations of FCI located in the same State viz.:

- **Principal Place of Business**
  - Regional Office in the State

- **Additional Place(s) of Business**
  - District Office(s) in the State
  - Own Depots/Warehouses in the State
  - Hired Depots/Warehouses in the State
  - Zonal office/HQ/IFS in the State

Internal circular to the above effect has already been issued by the FCI HQ to all the concerned offices in states/UTs stating below:

- Single registration shall be taken for every State/UT at regional office level;
- All the concerned district offices, warehouses, depots and godowns shall be disclosed as additional place of business under concerned regional office; and
- Zonal offices, Head Quarter and IFS also to be shown as additional place of business under regional office located in the same State/UT.

A copy of the aforementioned circular for reference is enclosed in **Annexure I**.
4.2 Impact of Transitional Provisions

4.2.1 Transition of VAT credits lying in the last return as SGST Credits

The provisions for transition of existing State VAT Credits to the GST Regime as SGST Credits are contained in the Model SGST Law and the SGST Acts being passed by the various States. An extract of the said provision from Haryana SGST Act is outlined in Annexure F.

On a perusal of the said provision, viz. Section 140(1) of the Haryana SGST Act; the same provides as under:

VAT credits lying in the return relating to period ending on the day immediately preceding the appointed day (the date of implementation of GST), is allowed to be carried forward as SGST Credit.

However, the said credits cannot be carried forward in the following cases:

(i) Said amount of credit is not admissible as input tax credit under respective State GST Act; or

(ii) All returns required under the existing state law for the period of six months immediately preceding the appointed date, has not been filed; or

(iii) Said amount of credit relates to goods sold under such exemption notification claiming refunds as are notified by the State Government.

On a perusal of the above provisions, one of the critical condition for transition of existing State VAT Credits as SGST Credits comes that the said amount should be admissible as Input Tax Credit under the SGST Act.

Under the Input Tax Credit provisions of the SGST Law, Input Tax Credit is not available in respect of procurement of any inputs/capital goods/input services which are used for effecting outward supplies exempted from levy of GST.

Considering the fact that all the products being dealt with by FCI are exempted from levy of GST, FCI would not be entitled for Input Tax Credit under the provisions of the SGST Act.

In view of the said restriction, since the amount would not be admissible as Input Tax Credit under the SGST Law, FCI would not be able to transition the accumulated VAT Credit to the GST Regime as SGST Credit considering the express conditions as outlined above.
Optimization strategies

Considering the fact that the accumulated VAT Credits cannot be transitioned as SGST Credits under the GST Regime, FCI could explore the following options to minimize the negative financial impact on account of loss of accumulated VAT credits as well as loss of any additions to it before GST gets rolled out:

- Postpone the procurement of excess food grains till GST is introduced, to the extent possible. Accordingly FCI would not incur more loss on account of accumulation of VAT credit with respect to any new procurement till GST is introduced.

- Supply the goods to the customer before the transition date. This would help in liquidation of the accumulated VAT Credits to the extent of output State VAT liability/CST liability arising on such supplies.

- Discuss with the concerned tax consultants of each state/UT wherein VAT credits are lying as to whether the said credits can be claimed as refund from the respective State authorities and in such a case, apply for refund of the accumulated VAT credit. The availability of refund would be dependent on the prevailing practice adopted by State VAT Acts and the positions adopted by FCI in past period.

Annexure E lays down the summary as to the enabling provisions under the respective State VAT Laws for claiming of refund of accumulated ITC, arising otherwise than from export of goods.

4.2.2 Other Transitional provisions

Furthermore there are many more transitional provisions prescribed under CGST as well as SGST Act which are reproduced along with their applicability to FCI as below. The relevant extract if the provisions is outlined in Annexure F and Annexure G.

<table>
<thead>
<tr>
<th>Relevant Section</th>
<th>Particulars</th>
<th>Applicability to FCI business</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section 140(1) of CGST Act</strong></td>
<td>Credit of eligible duties (CENVAT Credit) lying in last return to be used for making taxable supplies under CGST Act</td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>Section 140(2) of CGST Act/ SGST Act</strong></td>
<td>Credit of un availed credit on capital goods (CENVAT Credit/State VAT Credit) to be used for making taxable supplies under CGST Act</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(3) of CGST Act</td>
<td>Credit of eligible duties to a person who was NOT liable for registration under existing law or person who was providing exempted services, would be allowed if such inputs or goods are used or intended to be used for making taxable supplies under CGST Act</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(3) of SGST Act</td>
<td>Credit of VAT to a person who was not liable to be registered under the existing law or who was engaged in the sale of exempted or tax free goods, would be allowed if such inputs or goods are used or intended to be used for making taxable supplies under SGST Act</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(4) of CGST Act</td>
<td>Credit of eligible duties to a person who was manufacturing exempted as well as taxable goods under excise law or providing exempted as well as taxable services under Finance Act</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(4) of SGST Act</td>
<td>Credit of VAT lying in return or attributable to inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, to a person who was engaged in the sale of taxable goods as well as exempted or tax free goods</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(5) of CGST Act</td>
<td>Credit of eligible duties when tax paid under the earlier law but inputs or services received on or after the appointed day</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(5) of SGST Act</td>
<td>Credit of VAT paid under the earlier law but inputs or services received on or after the appointed day</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(6) of CGST Act</td>
<td>Person paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law switching to normal registration under CGST</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Section 140(6) of SGST Act</td>
<td>Person paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law switching to normal registration under SGST law</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>
### 4.2.3 Cut-over transactions

There are multiple other cut-over scenarios wherein transitional provisions as notified under CGST/SGST Act applies like:

<table>
<thead>
<tr>
<th>Section reference</th>
<th>Scenario</th>
<th>Tax position</th>
</tr>
</thead>
<tbody>
<tr>
<td>142(1) of SGST Act</td>
<td>Goods sold prior to 1st July 2017 but not earlier than 6 months from the transition date and returned on or after 1st July 2017 but within 6 months from transition date</td>
<td>If a registered person (whether FCI/Customer) returns the goods, this would be considered as supply under GST regime. If any unregistered person would return any goods to FCI, then it would not be considered as supply and FCI can claim the refund of State VAT paid under existing law, subject to satisfaction of proper officer.</td>
</tr>
<tr>
<td>142(2) of SGST Act and CGST Act</td>
<td>Price revision in pursuance to any contract so entered prior to 1st July 2017</td>
<td>In case FCI/Vendor of FCI revises the prices upward on or after 1st July 2017, in pursuance of a contract entered into prior to 1st July 2017 then the FCI/Such Vendor shall issue a supplementary invoice or debit note and the same shall attract GST. In case revision happens downward then credit note to be issued.</td>
</tr>
<tr>
<td>Section reference</td>
<td>Scenario</td>
<td>Tax position</td>
</tr>
<tr>
<td>-------------------</td>
<td>----------</td>
<td>-------------</td>
</tr>
<tr>
<td>In case of issue of credit note, FCI/such registered supplier would be eligible to reduce his GST liability only if recipient of the credit note has reduced his input tax credit corresponding to such reduction.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>142(10) of SGST Act and CGST Act</strong></td>
<td>Goods or services supplied on or after 1&lt;sup&gt;st&lt;/sup&gt; July 2017 in pursuance of a contract entered into prior to 1&lt;sup&gt;st&lt;/sup&gt; July 2017</td>
<td>These supplies would be taxable as per GST Acts.</td>
</tr>
<tr>
<td>If tax has been deducted under existing VAT law for the goods sold prior to 1&lt;sup&gt;st&lt;/sup&gt; July 2017 and invoice as well has been issued prior to it, then no tax deduction under GST needs to be made even if payment happens on or after 1&lt;sup&gt;st&lt;/sup&gt; July 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>142(13) of SGST Act and CGST Act</strong></td>
<td>Goods supplied under existing law were subjected to tax deduction at source</td>
<td>These proceeding would be disposed of in accordance with the provisions of the existing law only. Any amount found to be admissible to FCI would be refunded to FCI in cash in accordance with the provisions of the existing law. If any amount found recoverable, the same would be recovered from FCI in accordance with the provisions of the existing law.</td>
</tr>
<tr>
<td><strong>142(6) &amp; 142(7) of SGST Act</strong></td>
<td>Proceeding of appeal, revision, review or reference relating to a claim for input tax credit or output tax liability under the existing law</td>
<td></td>
</tr>
<tr>
<td><strong>142(8) of SGST Act</strong></td>
<td>Assessment or adjudication proceedings instituted under the existing law</td>
<td>Any amount found to be admissible to FCI would be refunded to FCI in cash in accordance with the provisions of the existing law. If any amount found recoverable, the same would be recovered from FCI in accordance with the provisions of the existing law.</td>
</tr>
<tr>
<td><strong>142(9) of SGST Act and CGST Act</strong></td>
<td>Revision of returns filed under existing law</td>
<td>Any amount found to be admissible to FCI on account of revision of return would be refunded to him in cash in accordance with the provisions of the existing law. If any amount found recoverable on account of revision of return, the same would be recovered from FCI in accordance with the provisions of the existing law.</td>
</tr>
<tr>
<td>Section reference</td>
<td>Scenario</td>
<td>Tax position</td>
</tr>
<tr>
<td>-------------------</td>
<td>----------</td>
<td>-------------</td>
</tr>
<tr>
<td>-</td>
<td>Services received before 1&lt;sup&gt;st&lt;/sup&gt; July 2017 attracting service tax on reverse charge</td>
<td>It is suggested that FCI should discharge service tax under reverse charge mechanism on such services before 1&lt;sup&gt;st&lt;/sup&gt; July 2017, to avoid potential risk of such transactions attracting GST at higher rates vis-à-vis the current service tax rate on such services.</td>
</tr>
</tbody>
</table>

All the provisions of sections so referred in above table are outlined in **Annexure H**

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# Annexure A

## List of Service Tax Registrations

<table>
<thead>
<tr>
<th>S. No.</th>
<th>HQRS / Zones</th>
<th>HQ / IFS Registration</th>
<th>No. of Registrations for Zonal offices</th>
<th>No. of Registrations for Regional offices</th>
<th>No. of Registrations for District offices</th>
<th>Total Reg.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Headquarter/IFS</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>North Zone</td>
<td>-</td>
<td>1</td>
<td>7 (Except J&amp;K)</td>
<td>52</td>
<td>60</td>
</tr>
<tr>
<td>3</td>
<td>East Zone</td>
<td>-</td>
<td>1</td>
<td>4</td>
<td>39</td>
<td>44</td>
</tr>
<tr>
<td>4</td>
<td>West Zone</td>
<td>-</td>
<td>1</td>
<td>4</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>5</td>
<td>South Zone</td>
<td>-</td>
<td>1</td>
<td>4</td>
<td>36</td>
<td>41</td>
</tr>
<tr>
<td>6</td>
<td>North East Zone</td>
<td>-</td>
<td>1</td>
<td>4</td>
<td>18</td>
<td>23</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>2</td>
<td>5</td>
<td>23</td>
<td>165</td>
<td>195</td>
</tr>
</tbody>
</table>

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Annexure B

List of State VAT/CST Registrations

VAT registration details pending to receive from FCI
Annexure C

Taxability of Foods Grains under the State VAT Laws

As per the data provided, it is understood that food grains are taxed under the VAT laws of following States:

- Himachal Pradesh,
- Haryana,
- Punjab,
- Uttar Pradesh,
- Uttarakhand,
- Bihar,
- Orissa,
- Chhattisgarh (Paddy),
- Madhya Pradesh,
- Andhra Pradesh

Further the same is exempted under the VAT laws of following States/UT:

- Delhi,
- Rajasthan,
- Jammu and Kashmir,
- Jharkhand,
- West Bengal,
- Maharashtra,
- Chhattisgarh (Wheat and Rice),
- Karnataka,
- Kerala,
- Tamil Nadu,
- Assam,
- Arunachal Pradesh,
- NEF,
- Nagaland and Manipur

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### Annexure D

**Details of accumulated State wise accumulated VAT Credits (as at the end of financial year 2015-16)**

<table>
<thead>
<tr>
<th>Unit</th>
<th>Region</th>
<th>Accumulated VAT credit (Amount in Crores)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EE00</td>
<td>Orissa</td>
<td>44.82</td>
</tr>
<tr>
<td>NC00</td>
<td>Haryana</td>
<td>294.76</td>
</tr>
<tr>
<td>NF00</td>
<td>Punjab</td>
<td>679.73</td>
</tr>
<tr>
<td>NH00</td>
<td>Uttar Pradesh</td>
<td>343.88</td>
</tr>
<tr>
<td>NI00</td>
<td>Uttaranchal</td>
<td>11.52</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>1374.71</td>
</tr>
</tbody>
</table>

*(this space has been intentionally left blank)*
Annexure E

Refund of accumulated ITC under State VAT Laws

The provisions of the various State VAT Acts dealing with Input Tax Credit generally lay down the following restrictions with regard to Input Tax Credit:

- If the goods are sold at a sale price lower than the purchase price, Input Tax Credit shall be restricted to the output tax liability arising on the sale of such goods.
- Input Tax Credit in respect of goods disposed of otherwise than by way of sales by way of stock transfers shall be proportionately reversed either fully or to the extent of 4%/5% of the purchase price.

Considering the above provisions, generally accumulation of Input Tax Credit shall typically arise only in cases where the goods procured being entitled for Input Tax Credit are:

- Exported outside India;
- Disposed of at concessional rates of Central Sales Tax against Form C.

In the instant case, we understand that FCI generally undertakes either stock transfer of goods or local sales of goods and the inter-state sales are very minimal. FCI would accordingly need to substantiate due compliance with the above Input Tax Restrictions for the past periods, to the extent applicable under the respective State VAT Laws.

Assuming due compliance with the above provisions, the table herein outlines as to whether the respective State VAT Laws contain enabling provision for refund of such accumulated ITC.

<table>
<thead>
<tr>
<th>State</th>
<th>Whether Enabling provisions available for refund of accumulated ITC (Yes/No)</th>
<th>Section Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Haryana</td>
<td>Yes</td>
<td>Section 20(2) of Haryana VAT Act, 2003 read with Rule 41(6) of the Haryana VAT Rules, 2003</td>
</tr>
<tr>
<td>Orissa</td>
<td>Yes, if the accumulated ITC for a financial year could not be adjusted against Output Tax Liability for the next two financial years</td>
<td>Section 57 &amp; 58(4) of the Orissa VAT Act, 2005.</td>
</tr>
<tr>
<td>Uttar Pradesh</td>
<td>Yes</td>
<td>Section 15(4) of the UP VAT Act, 2006</td>
</tr>
<tr>
<td>Uttarakhand</td>
<td>Yes. However, there seem to be an ambiguity in the provisions.</td>
<td>Section 6(13) of the Uttarakhand VAT Act, 2006</td>
</tr>
<tr>
<td>Punjab</td>
<td>Yes</td>
<td>Section 15(4) &amp; Section 39 of the Punjab VAT Act, 2005</td>
</tr>
</tbody>
</table>
Having said the above, the actual availability of the refund would depend on multiple factors such as:

- Compliance with various conditions around ITC and the restrictions thereof;
- Practice being followed by the State VAT Authorities;
- Tax positions adopted by FCI for the historical tax periods;
- Filings made by FCI in the past periods;
- Time lines for claiming refunds and the documentation requirements;
- Completion of assessments by the authorities.

FCI should accordingly get the above validated from their existing VAT Consultants of the respective States and accordingly take a decision as to the way forward in the matter.

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Annexure F

Section 140 of Haryana SGST Law - Transitional arrangements for input tax credit:

Sub-section (1): A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner, as may be prescribed.

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:

(i) Where the said amount of credit is not admissible as input tax credit under this Act; or
(ii) Where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or
(iii) Where the said amount of credit relates to goods sold under such exemption notification claiming refunds as are notified by the State Government.

Provided further that so much of the said credit as is attributable to any claim related to section 3, sub-section (3) of section 5, section 6, section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronic credit ledger.

Provided further that an amount equivalent to the credit specified in the second proviso shall be refunded under the existing law when the said claims are substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

Sub-section (2): A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the un-availed input tax credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner, as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as input tax credit under the existing law and is also admissible as input tax credit under this Act.

Explanation: For the purposes of this section, the expression “un-availed input tax credit” means the amount that remains after subtracting the amount of input tax credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of input tax credit to which the said person was entitled in respect of the said capital goods under the existing law.
**Sub-section (3):** A registered person, who was not liable to be registered under the existing law or who was engaged in the sale of exempted goods or tax free goods, by whatever name called, or goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State under the existing law but which are liable to tax under this Act or where the person was entitled to the credit of input tax at the time of sale of goods, if any, shall be entitled to take, in his electronic credit ledger, credit of the value added tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions namely:-

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of such inputs; and

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of tax in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards, as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner, as may be prescribed.

**Sub-section (4):** A registered person, who was engaged in the sale of taxable goods as well as exempted goods or tax free goods, by whatever name called, under the existing law but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,-

a) the amount of credit of the value added tax, if any, carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and

b) the amount of credit of the value added tax, if any, in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or tax free goods, by whatever name called, in accordance with the provisions of sub-section (3).

**Sub-section (5):** A registered person shall be entitled to take, in his electronic credit ledger, credit of value added tax, if any, in respect of inputs received on or after the appointed day but the tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day.
Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days.

Provided further that the said registered person shall furnish a statement, in such manner, as may be prescribed, in respect of credit that has been taken under this sub-section.

Sub-section (6): A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of value added tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:--

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
(ii) the said registered person is not paying tax under section 10;
(iii) the said registered person is eligible for input tax credit on such inputs under this Act;
(iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of inputs; and
(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

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Annexure G

Section 140 of CGST Law - Transitional arrangements for input tax credit:

Sub-section (1):
A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:

(i) where the said amount of credit is not admissible as input tax credit under this Act; or
(ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or
(iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

Sub-section (2):
A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act.

Explanation- For the purposes of this sub-section, the expression “unavailed CENVAT credit” means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

Sub-section (3):
A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012–Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in
stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:—

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
(ii) the said registered person is eligible for input tax credit on such inputs under this Act;
(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;
(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and
(v) the supplier of services is not eligible for any abatement under this Act:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

**Sub-section (4):**

A registered person, who was engaged in the manufacture of taxable as well as exempted goods under the Central Excise Act, 1944 or provision of taxable as well as exempted services under Chapter V of the Finance Act, 1994, but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,—

a) the amount of CENVAT credit carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and
b) the amount of CENVAT credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or services, in accordance with the provisions of sub-section (3).

**Sub-section (5):**

A registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:
Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

**Sub-section (6):**
A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:---

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
(ii) the said registered person is not paying tax under section 10;
(iii) the said registered person is eligible for input tax credit on such inputs under this Act;
(iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of inputs; and
(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

**Sub-section (7):**
Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as credit under this Act even if the invoices relating to such services are received on or after the appointed day.

**Sub-section (8):**
Where a registered person having centralised registration under the existing law has obtained a registration under this Act, such person shall be allowed to take, in his electronic credit ledger, credit of the amount of CENVAT credit carried forward in a return, furnished under the existing law by him, in respect of the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that if the registered person furnishes his return for the period ending with the day immediately preceding the appointed day within three months of the appointed day, such credit shall be allowed subject to the condition that the said return is either an original return or a revised return where the credit has been reduced from that claimed earlier:

Provided further that the registered person shall not be allowed to take credit unless the said amount is admissible as input tax credit under this Act:

Provided also that such credit may be transferred to any of the registered persons having the same Permanent Account Number for which the centralised registration was obtained under the existing law.
**Sub-section (9):**
Where any CENVAT credit availed for the input services provided under the existing law has been reversed due to non-payment of the consideration within a period of three months, such credit can be reclaimed subject to the condition that the registered person has made the payment of the consideration for that supply of services within a period of three months from the appointed day.

**Sub-section (10):**
The amount of credit under sub-sections (3), (4) and (6) shall be calculated in such manner as may be prescribed.

Explanation 1—For the purposes of sub-sections (3), (4) and (6), the expression “eligible duties” means—

(i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;
(ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975;
(iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975;
(iv) the additional duty of excise leviable under section 3 of the Additional Duties of Excise Act, 1978;
(v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;
(vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985; and
(vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,
in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day.

Explanation 2.—For the purposes of sub-section (5), the expression “eligible duties and taxes” means—

(i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;
(ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975;
(iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975;
(iv) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978;
(v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;
(vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985;
(vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001; and
(viii) the service tax leviable under section 66B of the Finance Act, 1994, in respect of inputs and input services received on or after the appointed day.

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Annexure H

Section 142 of CGST Act:

(2) (a) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

(b) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

(9) (a) where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or CENVAT credit is found to be admissible to any taxable person, the same shall be refunded to him in cash under the existing law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(10) Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.
(13) Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any law of a State or Union territory relating to Value Added Tax and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.

Section 142 of Haryana SGST Law:

(1) Where any goods on which tax, if any, had been paid under the existing law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the tax paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer:

Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

(2) (a) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised upwards on or after the appointed day, the registered person who had sold such goods shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act, such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

(b) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised downwards on or after the appointed day, the registered person who had sold such goods may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

(6) (a) every proceeding of appeal, revision, review or reference relating to a claim for input tax credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of the existing law, and any
amount of credit found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

Provided that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act;

(b) every proceeding of appeal, revision, review or reference relating to recovery of input tax credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of the existing law, and if any amount of credit becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(7) (a) every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(8) (a) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to
him in cash under the said law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(9) (a) where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of input tax credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;

(b) where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or input tax credit is found to be admissible to any taxable person, the same shall be refunded to him in cash under the existing law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(10) Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.

(12) Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day:

Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act, and are returned after the period specified in this sub-section:

Provided further that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within the period specified in this sub-section.

(13) Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under the Haryana Value Added Tax, 2003 (6 of 2003) and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.
Annexure I

Circular issued by FCI HQ to its offices with respect to taking the GST registrations

Circular 1 dated 30th January 2017:

Executive Director (Zone),
Food Corporation of India,
Zonal Office (North/East/West/South/NE)
General Manager (Region),
Food Corporation of India,
Regional Office,

Subject: Registration under GST.......reg.

Sir,

Goods and Service Tax (GST) is due to be implemented in 2017. It will replace a number of central and state taxes such as Central Excise Duty, Service Tax, Central State Tax, State VAT etc. The registration for GST has already stated.

This office in consultation with tax consultation has decided that there should be single registration under GST for every state (at Regional office level) and all other offices/premises in the state has to be shown as addition place of businesses. The registration of IFS, Zonal offices and Headquarters may be postponed, for which separate instructions will be sent later.

All the Regional Heads are requested to take immediate steps for registration under GST.

Yours sincerely,
Circular 2 dated 8th May 2017:

To,
The Executive Director (Zone),
Food Corporation of India,

The General Manager (Region),
Food Corporation of India,
Regional Office,

Sub: - Regarding registration under GST.

Sir,

In continuation of this office letter dated 30.01.2017, following additional instructions on registration under GST may be complied:

1) ZO/Heads/IFS may register with respective region offices as additional place of business.

2) Warehouses/depots/godowns where FCI stores stock, whether hired or owned need to be shown as additional place of business under GST. Extract of definition of place of business as per CGST act is enclosed at Annexure 1.

3) Separate registration may be obtained for FCI offices located in Union Territory. Relevant section 22(1) of CGST act regarding this is referred at Annexure 1.

Encl: As stated above

Yours Sincerely

(Akshay Vishal)
General Manager (Fin.)
## Annexure J

### Details of migration of registrations under GST

<table>
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<tr>
<th>S.N.</th>
<th>Zone</th>
<th>State/U.T.</th>
<th>Regional Office</th>
<th>Registration Status</th>
<th>Provisional ID Number</th>
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<th>City</th>
<th>Address</th>
<th>Postcode</th>
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<tr>
<td>Ahmedabad</td>
<td>2nd floor, Shivalik Ishaan Near C.N. Vidhyalaya Ambawadi</td>
<td>380 015</td>
<td>Tel: +91 79 6608 3800 Fax: +91 79 6608 3900</td>
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<tr>
<td>Bengaluru</td>
<td>6th, 12th &amp; 13th floor “UB City”, Canberra Block No.24 Vittal Mallya Road Bengaluru - 560 001</td>
<td>560 001</td>
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<td>Bengaluru</td>
<td>Ground Floor, ‘A’ wing Divyasree Chambers # 11, O’Shaughnessy Road Langford Gardens Bengaluru - 560 025</td>
<td>560 025</td>
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<td>1st Floor, SCO: 166-167 Sector 9-C, Madhya Marg Chandigarh - 160 009</td>
<td>160 009</td>
<td>Tel: +91 172 331 7800 Fax: +91 172 331 7888</td>
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<td>Chennai</td>
<td>Tidel Park, 6th &amp; 7th Floor A Block (Module 601,701-702) No.4, Rajiv Gandhi Salai Taramani, Chennai - 600 113</td>
<td>600 113</td>
<td>Tel: +91 44 6654 8100 Fax: +91 44 2254 0120</td>
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<td>Delhi NCR</td>
<td>Golf View Corporate Tower B Sector 42, Sector Road Gurgaon - 122 002</td>
<td>122 002</td>
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<td>3rd &amp; 6th Floor, Worldmark-1 IGI Airport Hospitality District Aerocity, New Delhi - 110 037</td>
<td>110 037</td>
<td>Tel: +91 11 6671 8000 Fax: +91 11 6671 9999</td>
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<tr>
<td>Delhi NCR</td>
<td>4th &amp; 5th Floor, Plot No 2B Tower 2, Sector 126 NOIDA - 201 304</td>
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<td>Tel: +91 120 671 7000 Fax: +91 120 671 7171</td>
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<td>Hyderabad</td>
<td>Oval Office, 18, iLabs Centre Hitech City, Madhapur Hyderabad - 500 081</td>
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<td>Tel: +91 40 6736 2000 Fax: +91 40 6736 2200</td>
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<td>Jamshedpur</td>
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<td>Kochi</td>
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<td>Kolkata</td>
<td>22 Camac Street 3rd Floor, Block ‘C’ Kolkata - 700 016</td>
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<td>Mumbai</td>
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