



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

No. HSWC/Accts/AA-II/GST-2/2017/ 30700-717 Dated : 6 OCT 2017

To

- 1) All the District Managers,  
Haryana State Warehousing Corporation,  
In the field
- 2) All the SDEs

**Sub : Instructions of Goods & Service Tax (GST) -regarding.**

Kindly refer to the instructions issued vide no. HSWC / Accts / AA-II / GST / 2017 / 24819 -836 dated 07.08.2017, trainings and discussions held from time to time on the subject cited. It is expected that different provisions of GST Law are being complied meticulously. All are advised to be more careful and particular while making the payments or accounting for the incomes / expenses of the Corporation. These instructions may be brought in the notice of all concerned immediately. Some of the instructions issued previously vide above mentioned letteras at (F-Sale of Dead Stock Articles, G-Sale of Polythene Covers / Tarpaulines, H-2& H-3& I-5-Income from weighbridge, H-4&I-2-Fumigation Charges / Disinfecting and exterminating Services), has been amended / more clarified wherever required.

**1) Tax invoice**

Tax invoice is to be issued for every supply of taxable service whether consideration is received in cash or credit is extended.

**2) The Invoice for storage charges**

The Invoice for storage charges on reserved capacity are to be issued on the 1st day of the next month and in other cases the invoice is to be issued on delivery. Invoice must be issued within a period of 30 days from the date of supply of service.

**3) Debit or Credit Note**

The invoice can be modified / cancelled by way of Debit or Credit Note only. E.g. The Credit Note is to be issued where the services provided by the

*h*

*ama*

*z*



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Corporation are found to be deficient. A Debit Note is to be issued where the amount of taxable value / tax charged in the original Invoice is found to be less than the actual taxable value / tax chargeable in regard to the supplies made by the Corporation.

**4) Information to DOs / HO**

All the warehouses shall send to Accounts Branch in District Office the duplicate copy of Invoice, Debit Note and Credit Note on weekly basis by courier / Speed Post / in person on 1st, 8th, 15th and 22nd of the month. All other documents i.e. Receipts, Payments vouchers, temporary advance adjustments are also to be sent on weekly basis on the above mentioned dates. The documents issued in the last week of the month shall be sent to DO on **1st of the next month**. The DOs shall send all consolidated data to Accounts Branch at Head Office by the 2<sup>nd</sup> day of the next month positively.

The above dates are mandatory and are to be followed strictly. If the day on which documents are to be sent falls on a public holiday or on a day when office is closed, documents are to be sent two days and one day before the schedule day by the warehouses and DOs respectively.

**5) GST Registration Number of all customers / vendors**

The Warehouses and District Offices may please obtain GST Registration Number of all their customers / vendors and our GST registration number may also be provided to them. The communication may please be sent immediately. GST registration no. of the customers is to be mentioned on each invoice. Similarly, our GST number must also be mentioned on the invoice of our vendor.

**6) The Place of Supply in regard to Warehousing Services**

The place of supply is important to decide which type of GST is to be charged. There are three types of GST i.e. State GST (SGST), Central GST (CGST) and Integrated GST (i.e. IGST). Following rules for place of supply may please be followed and accordingly applicable rate of GST and type of GST be charged:

ly

✓





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

a) Storage and Warehousing service (other than Agriculture Produce):

In case supply of service is made by HSWC to a person, the place of supply of service shall be the place where HSWC warehouse is situated. Assuming GST rate is 18% on warehousing services (other than Agriculture), the tax will be charged as under:

Particulars	CGST	SGST	IGST
HSWC warehouse and customer is registered in same state	YES (9%)	YES (9%)	No
HSWC warehouse and customer is registered in different state	YES (9%)	YES (9%)	No
Customer is not registered (address of Customer is in Different State)	YES (9%)	YES (9%)	No
Customer is not registered (address of Customer is in Same State)	Yes (9%)	Yes (9%)	No
Customer is not registered (address is not available)	Yes (9%)	Yes (9%)	No

b) Transportation of goods (other than Agriculture Produce) by road (GTA):

In order to pay GST on the above mentioned taxable services the Corporation must identify whether the same is intra state supplies or inter-state supplies i.e. whether it has to pay IGST or CGST and HGST.

For that HSWC must find out

(a) Location of supplier of services

(b) Place of supply of services

**Location of Supplier of Transporter:**

As per Section 2(15) of the Integrated Goods and Service Tax Act, 2017

“location of the supplier of services” means, —

(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and

(d) in absence of such places, the location of the usual place of residence of the supplier;

Thus on the basis the Corporation must find out Location of Supplier of Transporter

**Place of Supply of Services:**

As per sub clause (a) of clause (8) of Section 12 of the Integrated Goods and Service Tax Act, 2017 the place of supply shall be the location of registered person.

Further as per

- i. Clause (a) of Explanation to Notification No. 10/2017- Integrated Tax (Rate) dated 28.06.2017
- ii. Clause (a) of Explanation to Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017

The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

Thus the location of the Corporation shall always be the place of supply of Services by a Goods Transport Agency (GTA) in respect of transportation of Goods by road where the Corporation pays freight to GTA.

4

4





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Therefore the following 2 cases may occur

CASE A:	Intra-State Supply		Type of Tax Applicable
	Location of Transporter	Haryana	CGST
	Place of Supply	Haryana	HGST
CASE B:	Inter-State Supply		
	Location of Transporter	State other than Haryana	IGST
	Place of Supply	Haryana	

**7) Value of supply**

Value of supply of service on which GST is to be charged is the transaction value i.e. the price actually paid or payable by the customer for supply of services e.g. insurance charges or fumigation charges or overtime will form part of transaction value. Value of supply shall include any other taxes, duties, cesses, fees, other charges, incidental expenses, interest, late fee or penalty charged by HSWC to the depositor. The amount of discount (only trade discount mentioned in invoice) is to be reduced from the value of taxable service and shall not attract GST. In case of post-sale discounts such as cash discount, a credit note will have to be issued to give effect to the same. GST can be reversed on post sale discounts as well subject to the following conditions:

- ITC to the extent of the post-sale discount is being reversed by the customer
- The discount was agreed before effecting supply



## HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

- The discount can be linked to specific invoices against which discount has been given.

### 8) Input Tax Credit (ITC)

Input Tax Credit of GST paid on purchase of goods and services is allowed. The input tax credit for the GST paid on purchase of goods and services can be availed if following conditions are satisfied:

- a. We have a tax invoice or debit note issued by the supplier registered under the GST;
- b. We have received the goods and / or services;
- c. The GST charged for such supply of goods or service has been paid by the vendor.
- d. The vendor has filed the required GST Return.

Input tax credit cannot be taken beyond the month of September of the following financial year to which the invoice pertains or date of filing annual return of GST, whichever is earlier. For example, if HSWC has received the invoice dated between 1st April, 2017 to 31<sup>st</sup> March, 2018, the credit of the same can be taken up to September, 2018. Where goods or services are used for supply of services, some of which are subject to GST and some are exempt from GST, the amount of input tax credit directly linked with the 100% taxable output services shall be available fully and input tax credit linked with the taxable and exempt both, then ITC shall be reversed in proportion to the value of exempted supply to taxable supply as per Rule 42 of Central Goods and Service Tax Rules, 2017.

The credit for GST paid can be availed and set off as under in the same order:

Sr. No.	Availment of Credit of	UTILIZATION FROM		
		First Option	Second Option	Third option
1	IGST	IGST	CGST	SGST
2	CGST	CGST	IGST	SGST(Not Allowed)
3	SGST	SGST	IGST	CGST(Not Allowed)





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

---

Thus, credit for CGST cannot be taken against SGST and credit for SGST cannot be taken against CGST

HSWC is entitled to take the credit of input tax and this amount shall be credited to our account in electronic credit ledger. Input Tax means the Central GST, State GST, Integrated GST or UT GST charged by the vendor on supply of goods or service to HSWC.

Where the place of supply mentioned in the invoice is not the state of Haryana then no input tax credit on the same shall be available to the Corporation and the same will be debited to income and expenditure account of the Corporation.

The Input Tax Credit is not available in following cases:

- (a) Purchase of motor vehicles and other conveyances
- (b) the purchase of following goods or services —
  1. food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery
  2. membership of a club, health and fitness centre;
  3. rent-a-cab, life insurance and health insurance
  4. travel benefits extended to employees on vacation such as leave or home travel concession;
- (c) Works contract services when supplied for construction of an immovable property (other than plant and machinery) for example construction of warehouse or office building, boundary walls or road which is in the nature of capital expenditure (own use).
- (d) Goods or services purchased by us for construction of an immovable property (other than plant or machinery) on our own account.

*Explanation.*—For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of **capitalization**, to the said immovable property;

**Thus, works contract for repair and maintenance of immovable property, where the expenditure is charged to profit and loss account, input Tax credit is available and is to be availed. WHERE the Corporation undertakes repair & maintenance or construction**

by

✓



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

activity in relation to an immovable property on behalf of third parties and a tax invoice is also issued to such third party then input tax credit in relation to above mentioned services received by the Corporation from its sub contractors shall be available to the Corporation.

- (e) goods or services purchased by us from a vendor who is registered under the Composition Scheme of GST Act.
- (f) goods or services purchased for use of personal consumption;
- (g) goods purchased but lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and
- (h) where tax is paid on account of demand due to fraud, willful misstatement or suppression of facts, or when the goods are under detention by the officer for further investigation, or where goods are being confiscated. Thus. it is advised not to take Input Tax Credit on above mentioned supply of goods and services.

**9) Utilization of Input Tax Credit**

- Utilization of Input Tax Credit of GST payment under RCM. E.g. Whether input tax credit of payment of RCM for the month of July 2017 can be avail in the month of July?
- *Section 16(2) (c) of the CGST Act, 2017 states that;*

Notwithstanding anything contained in this section. no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a).....

(b).....

(c) *subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply;*

Therefore the Input tax credit for GST paid under RCM would be available in the month when the payment for tax is made. i.e. the tax liability of the month of July 2017 if paid on 20<sup>th</sup> August, 2017 than ITC will be available in the month of August only.

by

✓





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 – 32

FAX : 0172-2566300

**10) Whether GST under RCM is compulsorily required to be paid by challan? Or it can be paid by adjusting available input tax credit.**

- Section 2(82) of the CGST Act, 2017 provides that:-

*“output tax” in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;*

Further Section 49(4) of the CGST Act, 2017 provided that:-

*“The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed”*

As per Section 49(4) the amount of credit available in the electronic credit ledger can be used only for making payment towards output tax and the definition of output tax specifically excludes tax payable on reverse charge basis. Therefore it is mandatory to discharge the tax liability on reverse charge basis through challan only i.e. in cash.

**11) How the tax paid earlier on advances can further be used in setting off the tax liability of the tax invoices?**

- Let us take an example, INR 5 Crore has been received by HSWC in the July month against any taxable supply. Rate of GST applicable thereon is 5%. Hence tax liability on the advances comes to INR 25 lakh (5,00,00,000/- x 5/100)

Now in the subsequent month say September, HSWC has made the said supply and raised invoice of INR 10 crore. Therefore total tax liability mentioned in the invoice would be INR 50 lakh (10,00,00,000 x 5 /100).

Under the above illustration, below steps would need to be followed for reporting and payment of the tax liabilities under GST returns:

b

h



# HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Tax liability of INR 25 lakh for the advances received in July Month shall be mentioned in Table 11A of GSTR-1 of the July month and accordingly be discharged in GSTR-3 of the said month,

Further corresponding tax invoice issued in the month of September shall be duly reported in GSTR-1 of the September Month. Further the advances received earlier as adjusted against this invoice, shall be reported in Table 11B of GSTR-1 of the September month. Accordingly net tax liability (50 lakh — 25 lakh) becomes payable in GSTR-3 of the September Month.

It is hereby clarified that in case advance received does not separately mention the tax amount or advance received is inclusive of all taxes then the Corporation shall assume that tax on such advance is included in the amount received and calculate the tax as below

Case A: GST charged is IGST

Gross amount =	Amount received	x	100
			(100+r)
Tax amount =	Amount received	x	r
			(100+r)

Where r is rate of IGST Tax

Case B: GST Charged is CGST & SGST

Gross amount =	Amount received	x	100
			(100+r)
Tax amount (CGST+SGST)=	Amount received	x	r
			(100+r)
Amount of CGST tax =	Tax amount (CGST+SGST)		
	2		
Amount of SGST tax =	Tax amount		

by

by





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

---

---

	(CGST+SGST)		
	2		

Where r is total rate of GST i.e. rate of CGST + rate of SGST

**12) Input Tax Credit on payment of bills / invoices of vendors**

- a) As per section 16 of CGST Act, 2017, where the amount towards the value of supply along with tax payable thereon is not paid to the supplier within period of 180 days from the date of issue of invoice by the supplier, an amount equal to input tax credit availed by the recipient shall be added to his output tax along with interest thereon. Therefore, it is advised that input tax credit be availed only after making the payment of bill / invoice of the vendor.
- b) Further as per Section 16(4) "A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note after the due date of furnishing of the return for the month of September following the end of financial year to which such invoice pertain or furnishing of the relevant annual return whichever is earlier.

Also as per Section 18(2) "A registered person shall not be entitled to take input tax credit in respect of any supply of goods or services or both after expiry of one year from the date of issue of tax invoice relating to such supply".

Therefore, it is advised to make the payment of the invoice within stipulated time i.e. before filing of annual return, or within 12 months from the date of invoice, or before date of filing of return for the month of September in next Year whichever is earlier. Failure to do so, the input credit for tax charged in the bill cannot be availed.

b

a



13) GST paid on procurement of Capital goods

With regard to purchase of capital goods, the Corporation shall claim the depreciation on the value of capital goods including GST and not to avail the input credit on GST.

As per CGST rule 43, where capital goods procured are used for providing taxable as well as exempted services, the input tax credit attributable to exempted services is required to be added to the output tax liability along with applicable interest during every tax period of the useful life of the concerned capital goods. Keeping in view the overall ratio of taxable and exempted services of the Corporation, and interest liability would be higher than the benefit accruing by way of input tax credit, hence the Corporation has decided not to avail input tax credit on capital goods.

14) Payment of GST and interest

GST is to be paid on or before 20th of the following month. For payment of GST, Form No. GST PMT 6 is to be generated from the common portal in which the details of amount of GST to be paid, interest, penalty etc are to be given. The GST can be deposited by internet banking / credit card / debit card / NEFT / RTGS. In case of delay in payment of GST, interest would be payable at the rate notified by the Government.

15) Returns under GST

In the GST regime, four returns are to be filed by Head Office every month and one return is to be filed annually:

i) GSTR-1 (Outward Supplies Return):

For supply of our services, we have to file this Return for each month before 10th of the next month. The return should include the details of all invoices, debit notes and credit notes issued by us for services supplied during the month.

It is necessary that the required data is sent by all the Warehouses to the District Office and District Office to Head Office strictly as per the periodicity given above at point no. 4 and they are to be booked by DOs simultaneously. All





entries for the month must be made in the DO before 2<sup>nd</sup> of next month. Strict discipline is required in this regard, failing which HO may default in filing of the Return and payment of GST and thus interest / penalty would be payable by the Corporation. The same can be recovered from the defaulting official.

**ii) GSTR-2 (Inward Supplies (Purchases) Return):**

The Return filed by our supplier of goods and services in their GSTR 1 shall automatically be reflected in the Electronic Credit Ledger of HSWC. We need to verify this information and the necessary corrections are to be made in the Credit in form No. GSTR 2A. The DO will also declare the GST payable under Reverse Charge in GSTR 2.

The details of all purchase of goods and services are to be given in this Return. All the invoices / debit notes / credit notes received from our vendors are to be entered in this return. Therefore it is necessary that details for all expenses incurred by the Warehouse Manager / Incharge be sent to DO with the supporting invoices, debit notes, credit notes to Accounts Branch in DO strictly as per the periodicity given above at point no. 4.

The concerned sections at HO have also to send all invoices, debit notes, credit notes related to purchases of goods and services upto 20<sup>th</sup> of the month and 21<sup>st</sup> to last day of the month to Accounts Branch at HO by 25<sup>th</sup> of the same month and 1<sup>st</sup> of the following month respectively, duly approved by the competent authority. Accounts Branch at HO has to account for the same latest by 10th of the next month. This return is to be filed by 15th of the next month.

**iii) GSTR-3 (Monthly Return):**

This return is to be filed by 20th of the next month. This return gives details for all the Goods and services provided, goods and services purchased, input tax credit availed, tax payable, tax paid and any refund claimed etc.

The amount of tax due as per GSTR-1 shall be reduced by input credit availed as per GSTR-2 and the net tax shall be paid to the credit of the appropriate Government by 20th of the next month.

**iv) GSTR -7 (TDS Return)**

b

✓



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

The Corporation is required to file a separate TDS return in Form GSTR-7 by the 10<sup>th</sup> of the succeeding month.

It shall contain

- A. GSTIN of the deductee
- B. Amount paid to deductee on which tax is deducted
- C. Amount of tax deducted at source
  - a. Integrated tax
  - b. Central Tax
  - c. State tax

Further any amendments to the return filed for any previous tax period in relation to TDS under GST is to be reported under this return.

**v) GSTR-9 (Annual Return) :**

The Head Office has to file the Annual Return by 31<sup>st</sup> December following the end of the financial year. This return will give the following details:

- Details of expenditure;
- Details of income;
- Return Reconciliation Statement;
- Other Amounts i.e. arrears and refunds;
- Profit as per Profit & Loss Statement (Gross profit, Profit after tax, Net profit)

**16) Accounts & Records**

i) Every DO shall keep and maintain the true & correct accounts:

- (a) Inward and outward supply of goods or services or both;
- (b) Input Tax Credit Availed;
- (c) Output tax payable and paid; and
- (d) Such other particulars as may be prescribed.

ii) Every warehouse and transporter shall maintain records of the consignor, consignee and other relevant details of goods as may be prescribed.

iii) We have to get the accounts audited and the copy of audited accounts along with the reconciliation statement as required in GST Act is to be submitted to GST Office.

*b* *10/11*





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

iv) Accounts related to the warehouse have also to be kept at the warehouse. The Accounts can be kept and maintained in the electronic form.

v) The Warehouse has to maintain books of accounts with respect to the period for which goods remained in Warehouse and the particulars relating to dispatch, movement, receipt and disposal of such goods.

vi) The Warehouse has to store the goods in such manner that it can be identified item wise and owner wise and physical verification is possible by the GST Officer.

vii) At the Principal Place of Business, the copy of all the invoices, debit notes, credit notes, receipt vouchers, payment vouchers, Refund vouchers, e-way bills, advance received, service supplied, tax collected and paid, input tax and input tax credit claimed, name & address of suppliers from where the goods are received, registers of tax invoice, register of credit note / debit notes, delivery challans issued or received has to be kept.

viii) Any entry in the register, accounts or documents shall not be erased or overwritten. All incorrect entries shall be scored out under attestation by the officer in charge and after that correct entry is to be recorded. Where records are made electronically, a log book for entries edited / deleted is to be maintained.

ix) Each volume of books of accounts maintained shall be serially numbered.

x) Accounts shall be maintained reflecting the quantities of goods used in providing the service, details of input services utilized and the details of services supplied.

xi) For works contracts, separate accounts are to be maintained for each works contract showing

(a) the name / address of the person on whose behalf the work contract is executed;

(b) description, value & quantity of goods / services received & utilized for execution of works contract;

(c) details of payment received; and

(d) names & address of the suppliers from whom the goods or services are received.

by 



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

xii) The books of accounts are to be retained upto 6 years from the date of filing the annual return.

xiii) For electronic records, the same are to be preserved / back up taken in such a manner that in case such records are destroyed due to any accident, the information can be restored within a reasonable time.

xiv) The books of accounts are to be produced on demand by the GST officer.

**17) Serial number of Invoices / Debit Notes / Credit Notes Payment Voucher (for payment under Reverse Charge) / Receipt Voucher (for Advance Payment received) / etc.**

The Series to issue documents i.e. Tax Invoice, Bill of Supply, Delivery Challan, etc. under the GST for Different DOs / Warehouses is enclosed at **Annexure 'A'**. It is clarified that in "Annexure A" alphabet 'O' is not used anywhere and only number '0' is used and shall be read accordingly.

**18) Expenses incurred by employees**

Whether Expenses incurred by employees in form of medical reimbursements including purchase of medicines, TA- DA expenses incurred by employees which includes hotel stay, local conveyance, train, bus, Air tickets, and other misc expenses / reimbursements, etc shall be subjected to GST under reverse charge. Some of these expenditure may be from unregistered dealer, whether GST would be applicable under Reverse charges on all such expenditure. There are also instances that Train / Bus / flight tickets has been booked and there is no GST no. mentioned in the tickets. Whether such services should be deemed to be taken from unregistered dealer and GST under RCM would be applicable ?

- The reimbursement of expenditure made to employee as per employment agreement i.e. as per terms and conditions of employment are outside the purview of GST. Thus, reimbursement of medical bill will not attract GST under reverse charge even if medicines purchase by employee from unregistered vendor.

*by* *A*





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

- Further Service of transportation of passengers, with or without accompanied belongings, by—
- (a) railways in a class other than—
    - (i) first class; or
    - (ii) an air-conditioned coach;
  - (b) metro, monorail or tramway;
  - (c) inland waterways;
  - (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and
  - (e) metered cabs or auto rickshaws (including e-rickshaws).

are exempted from GST. Thus, if reimbursement is made for conveyance from above mode, there is no liability on HSWC for payment of GST under RCM. All expenses incurred by employee on behalf of Corporation (except those which are part of employment contract e.g. medical bill, LTC etc.) and reimbursed by Corporation are subject to GST under RCM if purchased from unregistered vendor subject to exemption list.

It is hereby advised that the bills on which reimbursement is being claimed by the employee may be issued in the name of the Corporation along with its GSTIN, so that no tax be payable by the Corporation on reverse charge basis.

Further where reimbursement of refreshments / entertainment are claimed by the employees on plain papers without any supporting documents then the same is a case of mixed supply and GST shall be payable at the highest rate on goods or services mentioned on such plain papers.

Thus

- a) If invoices of actual taxable supplies relating to which reimbursement charges are being paid to the employees are in the name of Haryana State Warehousing Corporation (in compliance of Invoice Rules) then the Employees are acting only as Employees and normal rules shall apply as if Corporation itself is directly dealing with third party in this transaction.

Following scenario arise in this case:

Scenario 1 : Third Party is registered under GST

W

W



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

In this case Third party will issue Tax Invoice in the Name of Corporation and Corporation will file the same in GSTR-2.

Scenario 2 : Third Party is unregistered under GST

In this case Corporation will pay tax on reverse charge mechanism under Section 9(4) of Central Goods and Service Tax Act, 2017

- b) If invoices of actual expenditure relating to which reimbursement charges are being paid to the employees are not in the name of Haryana State Warehousing Corporation (in compliance of Invoice Rules) then the Employees are providing the said supply and the tax shall either be paid under reverse charge as per section 9(4) of Central Goods and Service Tax Act, 2017 (if employee is not registered under GST Act) or under normal rules and regulations (if employee is registered under GST Act).

A list of HSN Codes and GST Rate as applicable is as follows

Mobile Charges	9984	18%
Newspaper	4902	Nil
Visiting Charges via conveyance of employee	9964	18%
Travelling Bill	9964	GST rate varies from type of conveyance as elaborated above

Tea (Provided by canteen not serving liquor and not having facility of air conditioning in any part of establishment)	9963	12%
Biscuits	1905	18%
However if bill of tea and biscuit couldn't be bifurcated, it should be termed as a mixed supply and the GST shall be applicable of the item bearing the higher rate of Tax.		

Education Allowance is not a supply but a part of salary of an employee against services provided by an employee in relation to his employment. Thus no GST is applicable on the same.

*b*

*to*





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

**19) Mentioning of GST no. while booking Rail Tickets, Air Tickets, Hotels, etc.**

All officials are advised to mention the GST registration no. of the Corporation while booking railway, air tickets and Hotels for official tour. This will enable the Corporation to avail input tax credit of GST paid on booking.

**20) What will be the GST implications on license fee recovery from employees towards facility of perquisite towards accommodation facility?**

- Renting of residential dwelling for use as residence is exempted from GST. Hence license fee recovered in relation to such renting would also be exempted.

**21) Interstate procurement of services from unregistered dealer**

Whether interstate procurement of services from unregistered dealer shall be subjected to GST under reverse charge e.g. Advocate bills of Sh K K Tyagi for services rendered at Chandigarh for case related to HO Panchkula. Which GST (IGST or CGST+SGST) is to be paid on such transaction. Whether ITC would be available in it?

**As per section 24(i) of the CGST Act, 2017 any person making interstate taxable supplies require compulsory registration under the said Act. Therefore, a person can make inter-state supply only after being registered under the said Act.**

Further, notification no 13/2017-Central Tax (Rate) dated 28.06.2017 read with section 9(3) & 9(4) of the CGST Act, 2017, in case of services provided by an advocate to any the business entity, the liability to pay tax is on the service recipient under reverse charge mechanism.

Furthermore, in terms of notification no. 05/2017- Central tax 19.06.2017, the person who are engaged in provision of services which are wholly covered under reverse charge mechanism, is exempt from obtaining registration under GST i.e. advocate, GTA services etc. But these persons may take registration under GST due to any other reason.

*b*

*AK*



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

In the given example, the location of the advocate is in Chandigarh, and the service recipient is HO Panchkula, therefore the place of supply would be location of service recipient i.e. HO Panchkula and this would be considered be an inter-state supply and applicable IGST would be payable on it under reverse charge. Further input tax credit will be eligible if such service, are in relation to taxable supplies made by HSWC and not in relation to exempted supplies.

**22) Reverse Charge Mechanism (RCM)**

- As per Notification No.8/2017-Central Tax (Rate) dated 28.06.2017 and Notification No. 42/ST-2 dated 30.06.2017 issued by Central Government and Haryana Government respectively the intra State supplies of goods or services or both received by the Corporation from unregistered dealers is exempt from GST provided the aggregate value of such supplies of goods or service or both received by a Corporation from any or all the suppliers, who are not registered, does not exceeds Rs.5,000/- in a day.

Thus if supplies from unregistered dealer for the corporation as a whole exceeds Rs.5,000/- in a day then the above mentioned exemption shall not be available for all the supplies for that day from unregistered persons i.e. there is no threshold limit of Rs.5,000/- for that day.

Further the said exemption is available to the Corporation as a whole only and not DO wise. Furthermore the said exemption is not applicable on inter-state supplies of goods or services or both as well as supplies of goods or services or both notified under section 9(3) of the Central Goods and Service Tax Act, 2017 and under Section 9(3) of Haryana Goods and Service Tax Act, 2017.

- As per Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017 and Notification No. 10/2017- Integrated Tax (Rate) dated 28.06.2017 issued by the Central Government and Notification No. 48/ST-2 dated 30.06.2017 issued by the Haryana Government, tax on the following applicable taxable services on the corporation is to be paid by the Corporation on reverse charge basis irrespective of the fact that the said

by

-





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

services are received from registered or unregistered persons by the corporation.

- a. Services by a Goods Transport Agency (GTA) in respect of transportation of Goods by road.

Further as per

- i. Explanation to 9(iii) of Notification No. 8/2017- Integrated Tax (Rate) dated 28.06.2017 issued by Government of India,
- ii. Para 2(ze) of Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017 issued by Government of India,
- iii. Explanation to 9(iii) of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 issued by Government of India,
- iv. Para 2(ze) of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017
- v. Explanation to 9(iii) of Notification No. 46/ST-2 dated 30.06.2017 issued by Government of Haryana,
- vi. Para 2(ze) of Notification No. 47/ST-2 dated 30.06.2017 issued by Government of Haryana,

GTA refers to any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

This definition has 2 parts

- i) Service in relation to transport of goods  
This includes not only transport but also support services used in transport loading /unloading, packing /unpacking, transshipment, temporary warehousing, forward distribution or any other such ancillary service etc.
- ii) Issues Consignment Note

Consignment notes are nowhere defined under GST Act. Therefore a reference is being drawn from Explanation to Rule 4B of Service Tax Rules according to which “**consignment note**” means a document,



## HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

issued by a goods transport agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency.

Furthermore, if GTA is charging either 6% CGST, 6% HGST or 12 % IGST then services by a GTA are outside the scope of reverse charge mechanism w.e.f. 22.08.2017 under Section 9(3) of Central Goods and Service Tax Act, 2017, Section 9(3) of Haryana Goods and Service Tax Act, 2017 and Section 5(3) of Integrated Goods and Service Tax Act, 2017.

CASE	GTA Service provider Registered or Unregistered	Type of Goods transported	Rate
A	Unregistered	Agricultural Produce	Exempt
B	Registered	Agricultural Produce	Exempt
C	Unregistered	Other than agricultural produce	5%
D	Registered	Other than agricultural produce	5% Reverse Charge 12% Forward Charge

Note: Service of transport of goods by road received from a person other than GTA , is exempt supply under GST irrespective of the nature of goods transported.

- b. Services by an individual advocate including senior advocate or firm of advocates to the Corporation. ✓

Further as per

✓





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

- 
- i. Para 2(b) and Para 2(zzb) of Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017 issued by Government of India.
  - ii. Para 2(b) and Para 2(zzd) of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 issued by Government of India.
  - iii. Para 2(b) and Para 2(zzd) of Notification No. 47/ST-2 dated 30.06.2017 issued by Government of Haryana,

“advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961) i.e. advocate entered in any roll under the provision of Advocate Act, 1961; and

“senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);

Moreover if the services of senior advocate are taken indirectly through the contract via another advocate or firm of advocates by the corporation even then also the above mentioned reverse charge mechanism is applicable to the Corporation.

c. Services supplied by an arbitral tribunal to Corporation

Further as per

- i. Para 2(i) of Notification No. 47/ST-2 dated 30.06.2017 issued by Government of Haryana,
- ii. Para 2(i) of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 issued by Government of India,
- iii. Para 2(i) of Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017 issued by Government of India.

“arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);

b

e



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

- 
- d. Services provided by way of sponsorship to anybody corporate or partnership firm
- e. Services supplied by the Central Government, State Government, Union territory or local authority to a 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.
- f. Services supplied by a director of a company or a body corporate to the said company or the body corporate.

Services to the extent are covered under employment of the director are not covered under this clause.

**23) Tax Invoice under RCM**

A Tax invoice is required to be issued by the Corporation for taxable supplies received by the Corporation from unregistered persons under section 31(3) (f) of Central Goods and Service Tax Act, 2017

For taxable supplies, for which the Corporation is required to pay tax on reverse charge basis under sub clause (3) and (4) of section 9 to Central Goods and Service Tax Act, 2017, received from unregistered persons, HSWC is required to issue Tax invoice. Accordingly the said tax invoice is to be issued on the date of receipt of goods or services or both.

*ly*

*o*





## HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Tax invoice must be in compliance Rule 46 of the Central Goods and Service Tax Rules, 2017 issued vide Notification No. 10 /2017 – Central Tax dated 28.06.2017.

Further as per proviso to compliance Rule 46 of the Central Goods and Service Tax Rules, 2017 issued vide Notification No. 10 /2017 – Central Tax dated 28.06.2017 a tax invoice issued under reverse charge mechanism, HSWC may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers. Therefore this option of consolidated tax invoice is not available for supplies covered under sub-section (3) of section 9 of Central Goods and Service Tax Act, 2017. **Further, if the above mentioned consolidated Tax Invoice option under Rule 46 of CGST Rules, 2017 is availed by the HSWC then the same is to be issued for the HSWC as a Whole. Else, the Tax Invoice need to be issued with the every transaction as per the normal rule of issuing Tax Invoice. At Head Office, it is not possible to issue a single invoice, hence it has been decided that the tax invoice under RCM shall be issued with the every transaction itself by the DO/ Warehouse as the case may be.**

Thus

	Taxable or Exempted Goods or services	Registered or unregistered person	Forward Charge/ Reverse Charge	Consolidated Tax invoice or Separate Tax Invoice	Invoice under 31(3)(f) to be issued or not	Payment Voucher under 31(3)(g) to be issued or not
Case A:	Exempted supplies	Registered Person	Not Applicable	Not Applicable	No	No
Case B:	Exempted supplies	Unregistered Person	Not Applicable	Not Applicable	No	No
Case C:	Taxable Supplies	Registered Person	Forward Charge	Separate Tax Invoice	No	No



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Case D:	Taxable Supplies	Registered Person	Reverse Charge	Separate Tax Invoice	No	Yes
Case E:	Taxable Supplies	Unregistered Person	Reverse Charge u/s 9(3) of CGST Act, 2017	Separate Tax Invoice	Yes	Yes
Case F:	Taxable Supplies	Unregistered Person	Reverse Charge u/s 9(4) of CGST Act, 2017	Consolidated Tax invoice or Separate Tax Invoice, any	Yes	Yes

It is hereby informed that time of issue of tax invoice under reverse charge and time of issue of payment voucher is different as the former is to be issued at the time of receipt of goods or services whereas the latter is to be issued at the time of making payment to the supplier.

**24) Issue of Payment Voucher**

As per sub clause (g) of clause 3 of section 31 of Central Goods and Service Tax Act, 2017 the corporation is required to issue Payment Voucher at the time of making payment to Supplier on which tax is to be paid under:

- i. sub section 3 or sub section 4 of the Section 9 of Central Goods and Service Tax Act, 2017.
- ii. sub section 3 or sub section 4 of the Section 9 of Haryana Goods and Service Tax Act, 2017.
- iii. sub section 3 or sub section 4 of the Section 5 of Integrated Goods and Service Tax Act, 2017.

Sub section 3 of Section 9 of Central Goods and Service Tax Act, 2017. Sub section 3 of Section 9 of Haryana Goods and Service Tax Act, 2017 and Sub section 3 of Section 5 of Integrated Goods and Service Tax Act, 2017 deals with taxable supplies of Goods or Services or both as Notified by Government vide Notification No. 04/2017-Central Tax (Rate), dated 28-06-2017, Notification No. 11/2017-Central Tax (Rate), dated 28-06-2017,





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

Notification No.04/2017-Integrated Tax (Rate),dated 28-06-2017 and Notification No.10/2017-Integrated Tax (Rate),dated 28-06-2017 on which tax has to be paid under reverse charge irrespective of the fact that supplier is registered or not under GST.

Sub section 4 of Section 9 of Central Goods and Service Tax Act, 2017, Sub section 4 of Section 9 of Haryana Goods and Service Tax Act, 2017 and Sub section 4 of Section 5 of Integrated Goods and Service Tax Act, 2017 deals with receipt of taxable goods or services or both from an unregistered person on which tax is to be paid on reverse charge basis.

Payment Voucher has to be issued in accordance with Rule 52 of Central Goods and Service Tax Rules, 2017. Accordingly a payment voucher must contain following particulars

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient i.e. the corporation;
- (e) description of goods or services;
- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorised representative.

It is hereby clarified that Payment Voucher is to be issued when making payment to the supplier of taxable goods and services and not



## HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

at the time of crediting the supplier in books of account of Corporation.

Further, if any,

- (i) TDS under GST is deducted from Supplier
- (ii) TDS under Income Tax Act, 1961 is deducted from Supplier
- (iii) Any other recovery is made from supplier

Then to the extent above deductions or recovery is made from supplier it shall be deemed to have made payment to the supplier on the date of such deduction or recoveries and accordingly Payment Voucher for the same is required to be issued.

For example if Works Contract services are procured from a unregistered Contractor for Rs. 10,00,000/- . Further, TDS under GST is required to be deducted @1 % CGST and 1% HGST and no payment has been made to Contractor and only contractor is credited in books of account on 01.10.2017 then

On 01.10.2017

Gross amount		10,00,000
Less : TDS Deducted under GST		
	CGST @ 1%	10,000
	HGST @ 1%	10,000
Less : TDS deducted under Income Tax		
	194C @ 2%	20,000
Net Amount Payable		9,60,000

In the above case payment to the extent of Rs. 40,000/- (10,000+10,000+20,000) has been deemed to be made to Supplier. Thus Payment Voucher of Rs. 40,000/- is to be issued by the Corporation on 01.10.2017.

b

11





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

**25) Hiring of godown**

In case of agreements for hiring of godown on rent, the godown owner is supposed to raise the tax invoice charging GST if he is registered under GST act. Our GST number should also be informed to him so that he can mention the same in the tax invoice. Where the godown owner is unregistered person, HSWC is required to pay the GST on Reverse Charge Mechanism and input tax credit for the same can be claimed subject to section 17 of CGST act. If the rent agreed is inclusive of taxes, then GST component should be reduced from his rent.

It is hereby clarified that if a warehouse building is taken on rent by the Corporation then:

- A Management of warehouse is with HSWC  
Then such rental service is covered under renting of immovable property under HSN code 9972 and no exemption is available in respect of such rental service to the Corporation
- B Management of warehouse is with Landlord  
Then such service is covered under warehousing services and exemption is available in respect of such warehousing service by the landlord to the Corporation in respect of storage of agricultural produce.

**26) What will be GST implications in case of Godowns let out by HSWC or any services provided by the HSWC but payment has not been received?**

- As per provisions of the GST law, time of supply in this case would be:
- The date of issue of invoice, or
  - The date of provision of service in case the invoice has not been issued within the prescribed limit i.e. 30 days from the date of provision of service

Accordingly, even if payment is not received but time of supply has arose, then HSWC would need to discharge the applicable GST liability.

*b*

*ok*



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

**27) What will be the GST implications on the rent payment for office building to an unregistered person?**

- Taxable goods and / or services procured by a registered person from unregistered person attracts reverse charge liability on such registered recipient.
- Accordingly, HSWC being a registered person would be responsible for payment of the tax under reverse charge on the commercial premises taken on rent / lease from any unregistered person.

**28) Sanctioning of applicable CGST / SGST or IGST under RCM**

Where GST is to be paid by HSWC under reverse charge, approval / sanction of the competent authority is to be taken by the concerned operating branch in the concerned file along with approval / sanction for payment of concerned service / purchase amount. While taking approval / sanction, applicability of CGST / SGST or IGST may also be decided on the file along with place of supply and should be indicated clearly on the sanction order.

This may be followed for all categories of goods and services for which tax is payable under RCM. For further guidance on applicability of CGST / SGST / IGST, place of supply, instructions issued vide letter no. HSWC / Accts / AA-II / GST / 2017 / 24819-24836 dated 07.08.2017 as well as Section 7,10,11,12 & 13 of IGST Act may be referred.

**29) GST on Custom cost recovery charges**

As per **Notification No. 13/2017- Central Tax (Rate)** dated 28th June, 2017 Services supplied by the Central Government, State Government, Union territory or local authority to a business entity are covered under Reverse Charge and person receiving such services are required to deposit GST under Reverse Charge Mechanism (RCM).

As per above notification, HSWC is liable to discharge GST liability under Reverse Charge on payment of Customs cost recovery charges to the custom authorities, Separate payment voucher is to be

by

✓





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

---

prepared for payment under Reverse Charge. Also, issue Tax invoice (including GST) to CONCOR while claiming such cost recovery charges from CONCOR.

**30) Payment to be made after receipt of Invoice**

It is hereby informed that under GST regime, all expenses are to cross checked with the invoices issued by the supplier of goods or services or both and reconciliation of the same has to be provided monthly while filing GSTR-2 and annual while filing annual report.

It is hereby advised that no payment in relation to receipt of goods or services be made on the basis of office notes. Only after the receipt of invoice, payment may be made by the Corporation. This will save the Corporation from hassle and reconciliation of invoices with payment at the time of filing of various forms / returns under GST.

It is also stated that all tax invoice received by the Corporation from the persons registered under GST Act must be complied with Rule 46 of the Central Goods and Service Tax Rules, 2017 issued vide Notification No. 10 /2017 - Central Tax dated 28.06.2017. Thus Tax invoice must contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolized as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) Date of its issue;
- (d) Name, address and Goods and Services Tax Identification Number of the recipient i.e. the Corporation;
- (e) Harmonized System of Nomenclature code for goods or services;
- (f) Description of goods or services;
- (g) Quantity in case of goods and unit or Unique Quantity Code thereof;
- (h) total value of supply of goods or services or both;

*h*

*h*



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

- 
- (i) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
  - (j) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
  - (k) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
  - (l) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
  - (m) address of delivery where the same is different from the place of supply;
  - (n) whether the tax is payable on reverse charge basis; and
  - (o) signature or digital signature of the supplier or his authorized representative

- It is further stated that the Tax Invoice must be on the letter head/ tax invoice performa of the supplier of goods and services. Further the Corporation must ensure that the correct GSTIN of the Corporation is written on the Tax Invoice by the supplier.

**31) Intimation to supplier/ vendor in case of deduction of amount from invoices**

If any deduction is made from the invoice of the supplier for whatever reason, the branch buying the goods or service must intimate the details of the same to the supplier giving details of deduction with a copy to Accounts Section. Supplier is also to be requested to issue the credit note for the deduction made by HSWC so that there is no mismatch between our Return and his Return. This deduction does not refer to any TDS under GST or TDS under Income Tax Act or under any other Act.

**32) Identification of supplier / vendor under Composition scheme**

As per CGST Rules, 2017 any supplier / vendor registered in composition scheme is required to mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the "bill of supply" issued by him. Further the said supplier cannot charge any GST tax on the said





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

---

bill of supply. Furthermore as stated above no input tax credit is available from these suppliers.

**33) If a registered supplier issue invoice but does not charge GST, then will it come under reverse charge?**

- It will not come under reverse charge. Any registered vendor shall issue the tax invoice having particulars prescribed under the GST laws. This shall be ensured while making any purchase from the registered vendor. In case of any discrepancy, the same may lead in reporting issues and non-availability of input tax credit to HSWC.
- Having said the above, this shall be verified that whether the vendor is registered under composition scheme. If so, then the relevant tax invoice shall not contain any GST liability. It is in violation of GST law as he is required to issue bill of supply. To identify the taxpayer type as 'regular' or 'composition', search can be made with the GSTIN of the vendor on the following link: <https://services.ost.gov.in/services/searchtp>

**34) Whether every registered vendor needs to mention the HSN code in tax invoice?**

- It is optional to mention the HSN code in the tax invoice for vendors having annual turnover up to INR 1.50 Cr but they need to provide information about description of goods. It will be mandatory to mention HSN code at two digits level for vendors having annual turnover in the preceding year above INR 1.50 Cr but up to INR 5.00 Cr and at four digits level for taxpayers having annual turnover above INR 5.00 Cr. However, it is advised that a four digit HSN code is asked from the supplier so that consolidation on the basis of HSN code be made easily by the Corporation.

**35) Undertaking from the vendor / suppliers / contractors and anti-profiteering measures.**

This is in respect of anti-profiteering measures imposed upon all the persons registered under the GST Acts, 2017. There is a statutory provision as per

ly

o



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

---

Section 171 of the Central Goods & Service Tax Act, 2017 and Section 171 of Haryana Goods and Service Tax Act, 2017.

According to the above mentioned section, every registered person must pass on the benefits availed w.r.t.

- a. Reduction in rate of tax on supply of goods or services
- b. Benefit of input tax credit

These benefits must be transferred to the recipient by way of reduction in gross price charged for those supplies. Accordingly the Corporation may ask all its vendors suppliers / contractors registered under GST for the reduction in prices of contracts, if they have availed above mentioned benefits after implementation of GST Act. For this purpose the Corporation must take a certificate either by the Vendor himself or by the Auditor of the vendor for the compliance of the above mentioned sections.

It is hereby clarified that reduction in rate of tax on supply of goods or services means that earlier tax on higher side was charged and due to any reasons either by way of

- a. transition from VAT and service tax regime to GST regime; or
- b. after GST regime under CGST Act, IGST Act, or Haryana GST Act by way of Govt Notification the rate of supplies has been reduced

due to which the supplies are availed at a higher rate of tax and supplies provided at a lower rate of tax then the benefit due to accumulation of input tax credit must be passed on to the recipient of supplies by the registered person.

Furthermore benefit of input tax credit means the input tax credit which was either

- a. earlier not available under VAT/ Service Tax Regime but is now available under GST regime; or
- b. was not allowable under GST Act but subsequently made available due to any reason

*b*

*h*





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

then the benefit of availment of input tax credit must be passed on to the recipient of supplies by the registered person.

Further, the prices are generally expected to come down as a result of implementation of GST. The Government and our depositors expect from the Corporation that there should be reduction in storage charges due to availability of additional input tax credit which was not available before. This can be possible only when we get advantage from our suppliers / vendors / contractors of goods and services in terms of reduction in their prices including taxes. Keeping in view the above, the following guidelines may please be followed:

- a) For all existing contracts, including Construction Cells the respective authority may write (**Annexure – ‘B’**) to all their existing vendors / suppliers / contractors for reduction in the price and call them for discussions on the same so as to obtain reduction in the overall price.
- b) For all contracts for supply of goods and services, the effort should be made to get the price reduced. In case the vendor / supplier / contractor does not agree for reduction in the price and it is expected that after retendering the rates may go up, in that case an undertaking (**Annexure – ‘C’**) may be obtained from the vendor / supplier on a stamp paper stating that he is not in a position to reduce the price at this stage as he has not received any benefit of input tax credit due to implementation of GST. In such cases further action as per part (e) can also be considered.

Additionally, an undertaking on stamp paper as per the format enclosed may also be obtained from all the vendors / suppliers / contractors stating that they shall be extending the benefit of reduction of price to HSWC as per the provisions of anti-profiteering u/s 171 of the Central Goods & Service Tax Act, 2017.

- c) Where the price agreed in the agreement is inclusive of taxes and duties, it may please be ensured that the total amount charged by the vendor / supplier / contractor inclusive of GST should not exceed the price agreed.
- d) Wherever the price agreed in the agreement is exclusive of taxes and duties and GST is now going to be charged, the price exclusive of GST should

h

h



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

---

generally come down. GST can be paid on the negotiated / agreed price in place of taxes applicable earlier i.e. Excise Duty, Central Sales Tax / VAT and Service Tax.

- e) Where the vendor is not ready to reduce the price and price is becoming very high and it is expected that we may get better prices if retendered, the contract may be cancelled after making alternate arrangement with reduced price and a new agreement may be entered into by following the prescribed procedure.

**36) Modification in existing clauses / inclusion of certain new clauses in the Tender Documents**

After GST implementation w.e.f. 1<sup>st</sup> July, 2017 there is requirement of modification and inclusion of certain new clauses in the Tender Documents for different type of contracts. Modification in the existing terms as well as inclusion of certain new clauses which are common for different Tender Documents are as under, which can be taken into consideration while framing Tender Documents:

**a) Offer letter from Tenderer:**

I / we hereby declare that my / our firm / company is not blacklisted by GST authorities.

**b) Technical Evaluation:**

Wherever copy of Sales Tax / VAT / Service Tax registration certificate is required in place of that, the copy of Goods and Service Tax registration certificate is required.

**c) Disqualification conditions:**

Tenderer / Bidder who is blacklisted by the GST authorities.

**d) Payment Terms:**

*h*

*tb*





The Tenderer / Bidder shall ensure that the invoice to be raised with HSWC is compliant with the provisions of the GST Law and contains the requisite details in an accurate manner for claiming of tax credits by HSWC. HSWC reserves the right to release the payment of GST amount only post matching of the invoice in the GSTN system. This shall be ensured by the Tenderer / Bidder that the invoice raised by him during a month is appropriately reported in the GST Returns of the said month.

**e) Termination:**

HSWC reserves the right to forthwith cancel any supplies under this contract if the Tenderer / Bidder is blacklisted by the GST authorities.

**f) Set off / Indemnity:**

HSWC reserves the right to claim from the Tenderer / Bidder any amount of Tax, interest, penalty and litigation cost, if any, that may be incurred in future due to GST reporting / compliance mistake(s) on part of the service provider.

**g) Clause related to Tender Form for Sale / Outward supply:**

HSWC shall not be under any obligation to entertain claims related to future obligation arising on buyer related to input tax credit (ITC) mismatch in GST return or wrongful availment of ITC by buyer, if the same is not intimated within a period of 90 days from the date of issue of invoice.

**37) Cut off cases in respect of services provided during overlapping period:**

Following are the situations for applicability of GST or Service tax under different positions:

Case A: Service provider is liable to discharge tax liability under Service Tax as well as under GST regime on forward charge basis and service provided before 01.07.2017.

Payment Made	Invoice issued before 01.07.2017	Invoice issued after 01.07.2017 but within 30 days from date of	Invoice issued after 01.07.2017
--------------	----------------------------------	---	---------------------------------

h

i



# HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

		completion of service	
Before 01.07.2017	Service Tax	Service Tax	Service Tax
After 01.07.2017	Service Tax	GST	GST

Case B: Service provider is liable to discharge tax liability under Service Tax as well as under GST regime on forward charge basis and service provided after 01.07.2017.

Payment Made	Invoice issued before 01.07.2017	Invoice issued after 01.07.2017
Before 01.07.2017	Service Tax	Service Tax
After 01.07.2017	GST	GST

Case C: Service receiver i.e. HSWC is liable to discharge tax liability under Service Tax as well as under GST regime on full reverse charge mechanism

Payment Made	Invoice issued before 01.04.2017	Invoice issued after 01.04.2017 but before 01.07.2017	Invoice issued after 01.07.2017
Before 01.07.2017	Service Tax	Service Tax	Service Tax
After 01.07.2017	Service Tax	GST	GST

It includes service of

- Transport by Road by a Goods Transport Agency
- Advocates individually or by a firm
- Arbitrary Tribunal
- Sponsorship Services
- Government (Except for 4 exemptions given in Reverse Charge Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017)
- Director to the Corporation which do not form part of Salary of the Director

b

TS





Case D: Service receiver i.e. HSWC is liable to discharge tax liability under Service Tax on partial reverse charge basis and under GST regime on full reverse charge mechanism

Payment Made	Invoice issued before 01.04.2017	Invoice issued after 01.04.2017 but before 01.07.2017	Invoice issued after 01.07.2017
Before 01.07.2017	Service Tax	Service Tax	Service Tax
After 01.07.2017	Service Tax	Service Tax	GST

It includes services of

- Rent a cab service not availing abetment under Service Tax and unregistered under GST Act
- Works Contract service from a person not registered under GST Act.

Case E: Service receiver i.e. HSWC is liable to discharge tax liability under Service Tax on reverse charge basis but Service provider is liable to discharge tax liability under GST regime on forward charge basis.

Payment Made	Invoice issued before 01.04.2017	Invoice issued after 01.04.2017 but before 01.07.2017	Invoice issued after 01.07.2017
Before 01.07.2017	Service Tax	Service Tax	Service Tax
After 01.07.2017	Service Tax	Service Tax	GST

It includes services of

- Rent a cab service not availing abetment under Service Tax and registered under GST Act
- Works Contract service from a person Registered under GST Act.
- Security and Manpower Service from a person registered under GST Act.

b



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

Case F : Service receiver i.e. HSWC is not liable to discharge tax liability under Service Tax on reverse charge basis and Service Provider is not registered under Service Tax but now HSWC is liable to discharge tax liability under GST regime on reverse charge basis.

In this case HSWC will discharge tax under GST at the time as per Time of Supply of Services under Reverse Charge as per Section 13(3) of Central Goods and Service Tax Act, 2017.

It is hereby stated as per Proviso to Rule 7 of Point of Taxation Rules, 2011 under service tax if the payment of services covered under reverse charge is not made within 3 months from the date of invoice, then point of taxation will be the date immediately following the period of 3 months. It is applicable only on reverse charge mechanism.

Further date of invoice issued is the date mentioned on the invoice issued by supplier and not the date the invoice is received by the Corporation.

It is hereby clarified that under service tax regime, if invoice is not raised by the supplier of services on his printing and stationery then, that invoice is void ab initio. In that case HSWC may take the date of completion of service as the date of invoice and the applicability of service Tax/ GST be taken on the basis of above stated cases. **However, if payment is made after 1.7.2017, i.e. after implementation of GST, the Corporation is required to make sure that the bill/ invoice of the same is collected before making the payment and each & every supplier need to issue Invoice.**

**38) Applicability of Works Contract Tax (WCT), Income Tax and labour cess on construction works contract in GST Regime**

- As WCT has been replaced by GST, WCT is not to be deducted / deposited on the bills received from the contractors which are dated 01.07.2017 and thereafter.
- Labour Welfare Cess is levied under the Building and Other Construction Workers' Welfare Cess Act, 1996 and said Act has not been repealed by the Central Goods and Service Tax Act, 2017, hence

*b*

*R*





the Labour Cess and Income Tax shall continue to be deducted from the contractor's bill and the same is to be deposited with the respective authorities.

**39) Forfeiture of EMD / SD**

Forfeiture of EMD / SD by HSWC is subject to GST. Service accounting code 9997 may be used for making tax invoice for forfeiture of EMD / SD.

**40) Whether TDS under Income Tax Act, 1961 is to be deducted on whole Invoice Amount including GST or on Invoice Amount excluding GST?**

- CBDT has clarified vide Circular No. 23/2017 dated 19.07.2017 that income tax shall not be deducted on the Goods and Services Tax (GST) component in relation to services.

**41) What will be the GST Rates on various engineering works such as Road Construction (CC Road, etc), Construction of Godown, Replacement of AC Sheet with Galvalume Sheet, AMC of Electrical / Civil Works, etc.**

- "Works contract" under GST law has been defined as a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract. Further the same is prescribed as supply of services and the applicable rate may be charged.

**42) Works contract services**

Notification No. 11/2017 – Central Tax (Rate) dated 28.06.2017 and Notification No. 8/2017- Integrated Tax (Rate) dated 28.06.2017 issued by Central Government has been amended vide Notification No. 20/2017- Central Tax (Rate) dated 22.08.2017 and Notification No. 20/2017- Integrated Tax (Rate) dated 22.08.2017 respectively.

by

✓



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

According to the amendment, works contract services supplied by way of construction, erection, commissioning, or installation of original works pertaining to post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes to any person is to be charged either @ 12% IGST or 6% CGST and 6% HGST w.e.f. 22.08.2017. **In this case, specific approval of the Competent Authority is required as to whether the said service falls under the above mentioned notification. In all other cases, the rate is 18% IGST or 9% CGST and 9% SGST.**

**43) What are GST implications on Tender Processing Fee deposited through RTGS / NEFT in Corporation bank account by different tenderer in different dates and the detail of The tenderer names & their GSTIN no. are known only after opening of the tender due to which there will be time gap between issue of deposits receipts, GST payment and actual date of deposits of cost of tender form & GST by the tenderer?**

- Sale of tender form is subject to GST. If tender form is sold in hardcopy, it will be treated as sale of goods. Whereas, if tender document is made available online for download and fee is charged for that, it will be treated as supply of service.
- Amount so received may be treated as advances and accordingly advance receipt voucher shall be issued. GST @18% shall be discharged accordingly.
- As and when the GSTIN and other required particulars of the tenderers are available, tax invoices shall be issued in the name and GSTIN of the concerned registered persons within 30 days of providing the service i.e. receipt of the tender fees. Tax paid earlier on advances can further be used in setting off the tax liability of the tax invoices.

**44) E-Way bills**

This is to inform you that Notification No.27 /2017 – Central Tax dated 30.08.2017 and Notification No. 80/ST-2 dated 05.09.2017 issued by the Central Government and Government of Haryana respectively has amended





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

Central Goods and Service Tax Rules, 2017 and Haryana Goods and Service Tax Rules, 2017 respectively and has substituted Rule 138 and inserted Rule 138A, 138B and 138C and prescribed forms along with it. These Rules are to be effective from the date to be notified by the Central Government and Government of Haryana.

Amended Rule 138 deals with the information to be furnished before commencement of movement of goods and generation of e-way bills.

According to Rule 138(1) the Corporation must furnish information in Part A of FORM GST- EWB-01 online before commencement of movement of goods if value of consignment is more than Rs.50,000/- in relation to

- i. Supply
- ii. For reasons other than supply
- iii. Inward supply from unregistered person

Further as per Rule 138(2) If the Corporation is transporting goods whether in his own conveyance or a hired one or by railways or by air or by vessel

- i. From vendor to Corporation
- ii. From Corporation to Third person
- iii. From one place of business of the Corporation to another place of business of the Corporation

It is required to generate E-Way bill

Following are different cases for generation of E-Way bills

Case A : Goods purchased and transported by the Corporation from place of business of vendor (not registered as place of business of the Corporation) to place of business of the Corporation.

- E-Way bill shall be generated by the Corporation in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

by



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

---

Case B : Goods purchased by the Corporation from a registered person but Transported by the Registered Vendor from his place to place of business of the Corporation.

- E-Way bill shall be generated by the Registered Vendor in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

Case C : Goods purchased by the Corporation from a unregistered person but Transported by the unregistered Vendor from his place to place of business of the Corporation.

- The Corporation shall fill the details of transporter in Part B of Form GST EWB-01 and transporter shall generate E Way bill by filling information in Part A of Form GST EWB-01 as per Tax invoice, bill of supply or delivery challan.

Case D : Goods purchased by the Corporation from a registered person but Transported by the Registered Vendor from his place to place of business of Third Person.

- E-Way bill shall be generated by the Registered Vendor in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

Case E : Goods purchased by the Corporation from a unregistered person but Transported by the unregistered Vendor from his place to place of business of Third Person.

- The Corporation shall fill the details of transporter in Part B of Form GST EWB-01 and transporter shall generate E Way bill by filling information in Part A of Form GST EWB-01 as per Tax invoice, bill of supply or delivery challan.

Case F : Goods purchased and transported by the Corporation from place of business of vendor (not registered as place of business of the Corporation) to place of business of Third Person.

b





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

- 
- The Corporation shall fill the details of transporter in Part B of Form GST EWB-01 and transporter shall generate E Way bill by filling information in Part A of Form GST EWB-01 as per Tax invoice, bill of supply or delivery challan.

*Case G* : Goods purchased by the Corporation but transported by the Registered Third Person/Client from place of business of vendor (not registered as place of business of the Corporation) to place of business of Third Person.

- E-Way bill shall be generated by the Registered Third Person in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

*Case H* : Goods purchased by the Corporation but transported by the unregistered Third Person/Client from place of business of vendor (not registered as place of business of the Corporation) to place of business of Third Person.

- E-Way bill shall be generated by the unregistered Third Person or transporter, at their option in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

*Case I* : Goods supplied from one Place of Business to another Place of Business of the Corporation.

- E-Way bill shall be generated by the Corporation in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

*Case J* : Goods supplied and transported by the Corporation from his Place to business to Place of Business of Client/ Third Party.

- E-Way bill shall be generated by the Corporation in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

*Case K* : Goods supplied by the Corporation but transported by Registered Third Party/ Client from Place to Business of the Corporation to Place of Business of Client/ Third Party.

b

ed



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

- 
- E-Way bill shall be generated by the Registered Third Party/ Client in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

*Case L* : Goods supplied by the Corporation but transported by unregistered Third Party / Client from Place of Business of the Corporation to Place of Business of Client/ Third Party.

- E-Way bill shall be generated by the unregistered Third Person/ Client or transporter, at their option in Form GST EWB-01 online after furnishing detail of transporter in Part B of GST EWB-01

**Other points**

- a) Further it may be clarified that the person using his own conveyance for transportation or paying money directly to GTA is considered to be the person transporting the goods.
- b) Moreover if the value of goods is less than Rs. 50,000/- then at the option of Recipient of Goods , Supplier of Goods or transporter may generate E-way bill. It is not mandatory in the given case.
- c) If due to any reason E-Way Bill has not been generated by the supplier or recipient then E-Way bill shall be generated by the transporter in Form GST EWB-01.
- d) Furthermore if the total distance of transportation of goods is less than 10 km within the state then detail of conveyance is not required to be given in Part B of Form GST EWB-01 but Part A of Form GST EWB-01 is required to be filed.
- e) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.
- f) In case the goods transported are transferred from one conveyance to another during transit then the details of conveyance shall be updated by the transporter.

by

✓





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

- g) If multiple consignments are to be transported in a single conveyance then a consolidated e way bill in form GST-EWB-02 shall be generated by transporter.
- h) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e way bill.
- i) Validity of E-Way bill generated is as follows

Sr. No.	Distance	Validity
1.	Upto 100 Kms	One day
2.	For every 100 km or part thereof thereafter	One additional day

- j) Under circumstances of an exceptional nature the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01.
- k) One day is to be counted as 24 hours and Validity starts from the very moment the E-Way Bill is generated. E.g if on 01.09.2017 at 3:00 pm a EWay bill is generated for a distance of 75 kms then the validity of E-Way bill is till 02.09.2017 at 2:59 pm.
- l) In case of goods supplied to the Corporation then it shall have to accept or reject the consignment covered under the E-Way bill. Further if the Corporation does not accept or reject the consignment covered under E-Way bill within 72 hours then the said consignment shall be deemed to be approved by the Corporation.

**E-way bill is not required to be generated in the following cases:**

- a. where the goods being transported are specified in Annexure attached herewith (**Annexure - 'D'**), e.g. **Transportation of Wheat, Paddy, Bajra and Rice, etc**
- b. where the goods are being transported by a non-motorised conveyance i.e. conveyance not covered under Motor Vehicle Act

h

h



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

- 
- c. where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- d. in respect of movement of such goods and within such areas in a State of Haryana and for values not exceeding such amounts as the Commissioner of Haryana State Tax, in consultation with the Chief Commissioner of Central Tax, may notify.

Furthermore Multiple user Ids can be created by the Corporation for its different place of business and these can be managed by different employees of the Corporation.

A registered person supplying goods can upload tax invoice issued by him in Form GST INV-1 and obtain Invoice reference number which shall be valid for 30 days and can be used for verification during the course of transportation in lieu of tax invoice.

The person transporting goods in his/her conveyance must have the following documents

- a. the invoice or bill of supply or delivery challan or invoice reference number, as the case may be; and
- b. a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

**45) Composite Supply**

As per section 2 (30) of CGST Act, 2017 , composite supply means supply made by a taxable person to a recipient consisting of two or more taxable services or any combination thereof which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply. As per section 8 of CGST Act, 2007, a composite supply comprising of two or more supplies, one of which is a principal supply, shall be treated as supply of such principal supply.

In respect of storage of agriculture produce and also rice where the insurance charges, overtime and fumigation are charged separately, the same

by

✓





**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

shall not be subject to GST as these charges together with storage constitute composite supply, the main supply of service being warehousing / storage. However, the necessary changes in the general terms and condition of the storage charges may please be made.

**46) Weighment Charges**

- In respect of Weighment charges for agriculture produce or otherwise, a separate bill is to be raised and applicable GST is to be charged. The Weighment charges is not part of the composite supply of warehousing. Necessary changes in General terms and condition of storage may please be made stating that "The storage charges, charges towards insurance, fumigation Charges, overtime charges, if any, for the stocks stored except the Weighment charges constitute a composite supply, the main supply being Storage Charges. The instructions issued previously as at 'H-2' & 'H-3' & 'I-5'-Income from weighbridge vide HSWC / Accts / AA-II / GST / 2017 / 24819 -836 dt. 07.08.2017 shall also be read accordingly.

**47) What are GST implications on HSWC for payment towards weighbridge services from unregistered supplier in case of hired godowns where weighbridge is not available? Also the treatment of weighbridge income, if any ?.**

- GST under reverse charge would be payable in case of weighbridge services received from any unregistered service provider.
- Also, the weighbridge services are taxable and the Corporation is required to pay the GST on the weighbridge income, if any. The instructions issued previously as at 'H-2' & 'H-3' & 'I-5'-Income from weighbridge vide HSWC / Accts / AA-II / GST / 2017 / 24819 -836 dt. 07.08.2017 shall also be read accordingly.

b

v



HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

48) What will be the GST implications on license fee payable to FSSAI towards the stamping of weighbridges?

- The same is exempted in view of the exemption notified as follows:

"Services provided by the Central Government, State Government, Union territory or local authority by way of-

- (a) Registration required under any law for the time being in force;
- (b) Testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license. required under any law for the time being in force

49) Sale of dead stock articles

What are GST implications on sale of Dead Stock Articles (whether capitalized or not) for e.g. wooden crates, polythene covers, Tarpaulines, unserviceable Gunnies, Lab Equipment, Newspapers, Old Furniture, Fire Fighting Equipment's, vehicles, generator, AC and other misc items to registered / unregistered vendor?

- In case the goods are identifiable while supplying to anyone and remains in the nature of the said goods, then applicable HSN code and rate can be identified by searching with the related description of the product on the following link: <https://cbec-cist.00v.in/gst-goods-servicesrates.html>
- If the nature cannot be identified at the time of making supply and the same is being sold as scrap then relevant HSN code and rate can be identified by searching with the related description of the scrap and word 'Scrap' on the following link: <https://cbec-gst.gov.in/qst-goods-services-rates.html>. From the multiple suggestions displayed, suitable HSN code and rate applicable thereto may be determined basis nature of the scrap item.
- The instructions issued previously as at 'F' & 'G' vide HSWC / Accts / AA-II / GST / 2017 / 24819 -836 dt. 07.08.2017 shall be amended accordingly.





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

50) What are GST implications on HSWC on delay lifting charges collected from private parties in case of open sale?

- Charges levied from the buyer in respect to delay lifting of the goods will fall under composite supply and accordingly be taxable as per the rate applicable to such goods.

51) What will be the GST implications on services (Ordinary Post / Registered Post / Speed Post) by Postal Department?

- Services supplied by Department of Posts (DOP) by way of speed post, express parcel post etc. are taxable under GST and therefore the concerned DOP office would charge the applicable GST on such services. The same has been excluded from the list of services which are liable for reverse charge and therefore the same is not taxable in the hands of service recipient.

52) Whether on advertisement charges the GST will be payable on whole advertisement charges amount or on commission amount to the Agency?

- GST @5 % is payable on the total amount charged by the agency.

53) What are the government services availed by HSWC which will be liable to reverse charged under GST? (Service availed are Water charges from municipality, Security services from State Govt. Home Guard and other Govt. department, Postal services, Weighbridge Stamping services, FSSAI payment)?

- Water charges, Weighbridge Stamping charges. FSSAI charges are exempted
- Security and Home guard services provided by the Government would be taxable under reverse charge
- Services provided by Department of Posts (DOP) by way of speed post, express parcel post as well as sale of postage stamp are taxable under forward charge. Accordingly the recipient would not be liable to pay GST under reverse charge.



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

**54) Applicability of TDS under GST**

As per the Notification No. 33/2017 – Central Tax dated 15.09.2017 issued by Government of India, Section 51 of the Central Goods and Service Tax Act, 2017 has been made effective from 18.09.2017 and has also specified the following persons under clause (d) of sub-section (1) of section 51 of the said Act

- (a) 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 percent or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public sector undertakings:

The Corporation is covered under the above mention clause (a) and thus the provisions of Section 51 of the Central Goods and Service Tax Act, 2017 is applicable to the Corporation.

Further the Corporation must apply for the registration as Tax Deductor under GST as per Central Goods and Service Tax Rules, 2017 at the earliest. Furthermore, the date from which applicability of deduction of TDS under GST shall be notified by the Government in due course of time. A copy of the notification is attached herewith (**Annexure 'E'**). As such the Corporation is required to deduct TDS under GST when all the following points are satisfied:-

- Payment is made or Credited to Supplier
- Supply must be of Taxable Goods or Services or both
- Total value of such supply, under a contract, exceeds two lakhs and fifty thousand Rupees.

Therefore,

**Time of Deduction of TDS**

*h*

*a*





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

TDS is to be deducted at the

- a. time of making payment to supplier or
- b. at the time the Supplier is Credited in the Books of Account of the Corporation

whichever is earlier

Thus in case advance payment is being made to a supplier even then TDS under GST is required to be deducted on the advance payment.

**Registration status of Suppliers**

TDS is required to be deducted of the Supplier irrespective of the fact that the Supplier is registered under Composition scheme, Non-resident taxable person or a casual taxable person.

Further even if the supplier is an unregistered person TDS is required to be deducted under this section. This appears to be an anomaly under GST Act and clarification from Government is awaited on this issue.

**Type of Supply**

Tax deducted at source must be made only if the supplier provides taxable supplies of goods or services or both.

In case a supplier provides supplies which are exempt, nil-rated or non-gst supplies under GST Act then no TDS is required to be deducted on the said supplies.

TDS is also required to be deducted on taxable supplies on which tax is required to be paid under reverse charge mechanism.

**Threshold Limit**

Tax is to be deducted only if the contract value of taxable supplies is more than Rs.2.50 lakhs.

Therefore only Contractual value is to be taken into account and not the invoice value. Thereby, if under a single contract, value of which is more

6

ce



# HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

than Rs.2.50 lakhs and multiple invoices are issued by supplier even then also TDS is required to be deducted on all the invoices issued under that contract.

Further if under a single contract there is supply of both taxable and non-taxable (exempted, nil-rated or non-gst) goods or services or both then TDS is required to be deducted only if value of taxable goods and services under a contract is more than Rs.2.50 lakhs.

Furthermore, if multiple contracts are entered with a single supplier and value of taxable goods and services or both does not exceed Rs.2.50 lakhs in each contract then no TDS under GST is required to be deducted by the Corporation.

## Amount on which TDS is to be deducted

Value of supply on which TDS is to be deducted is calculated as follows

Total Amount of Tax invoice		XXX
Less		
:		
Central Tax (CGST), if any	XXX	
State Tax (SGST), if any	XXX	
Union Tax (UTGST) , if any	XXX	
Integrated Tax (IGST) , if any	XXX	
Cess, if any	XXX	XXX
Value on which TDS is to be deducted		<u>XXX</u>

If under a contract (includes supply of taxable and non-taxable goods and services) on which TDS is applicable, a bill of supply is issued (on non-taxable goods or services) then value to the extent of non-taxable goods or services which is covered under Bill of supply, no tax deduction at source is required to be made on that bill of supply.

## Rate of deduction of tax at source

h

a

54



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Case A :	Intra state Supplies		Rate of TDS
	This means		
	Location of Supplier	Haryana	CGST @ 1%
	Place of Supply	Haryana	HGST @ 1%
Case B :	Inter state supplies		
	This means		
	Location of Supplier	Outside Haryana	IGST @ 2%
	Place of Supply	Haryana	
Case C:	Intra State supply in State other than Haryana		
	This means		
	Location of Supplier	State other than Haryana	No TDS
	Place of Supply	Same state as that of Location of Supplier	
Case D:	Inter State supply in State other than Haryana		
	This means		
	Location of Supplier	State other than Haryana	No TDS
	Place of Supply	State other than as that of Location of Supplier and Haryana	

**Time of Deposit of TDS**

The Corporation is required to deposit tax deducted at source by the 10<sup>th</sup> of the succeeding month.

**Time of filing of Return of TDS**

The Corporation is required to file a separate TDS return in Form GSTR-7 by the 10<sup>th</sup> of the succeeding month.

**Issue of TDS Certificate**

h

e

55



**HARYANA STATE WAREHOUSING CORPORATION**

**BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112**

**E-mail: mahwc@hry.nic.in.**

**EPABX: 0172 -2578830 - 32**

**FAX : 0172-2566300**

The Corporation will be required to issue TDS Certificate in FORM GSTR-7A within 5 days of filing of GSTR-7, to the deductee. This certificate shall be made available electronically to the deductee on the common portal in FORM GSTR-7A on the basis of their turn furnished in Form GSTR-7.

It is hereby clarified that no TDS under GST is required to be deducted by the Corporation on branch transfer of taxable goods made by the Corporation from one place of business to its another place of business as the same is not a supply and no tax invoice is issued for the same. Moreover a single registration has been obtained by Corporation and it cannot provide taxable supply to itself.

**55) Exemptions under GST as notified.**

Exemptions under GST regime are as per Annexure 'F-1', 'F-2', 'F-3' & 'F-4'.

**56) GST is applicable on services by Employees working in the Corporation which are on deputation from Government of Haryana.**

As per sub clause (v) of clause (a) of Explanation to Section 15 of Central Goods and Service Tax Act, 2017 the Government of Haryana and the Corporation are related persons as the Corporation works under the control of the Govt. of Haryana.

Further, the services provided by Employees working in the Corporation which are on deputation from Government of Haryana shall be deemed to be manpower services provided by Govt of Haryana to the Corporation as these employees are in fact employees of Government of Haryana and not that of the Corporation. These employees are working in the Corporation on behalf of Govt of Haryana and the Govt of Haryana is providing manpower services to the Corporation.

Accordingly the Corporation is required to pay GST on the said services on reverse charge basis under sub clause 3 of section 9 of Central Goods and Service Tax Act, 2017 as per Serial No. 5 to Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017.

h

h





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Further as per Point 2 (c) of Schedule III to Central Goods and Service Tax Act, 2017, the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause shall not be treated as supply of goods or supply of services. Thus services of Chairman and Managing Director and other Directors of the Corporation are not covered under GST as it is neither supply of goods or supply of services.

**57) GST is applicable on services by employees working in the Corporation which are on deputation from other Corporations.**

As such the above stated services shall be deemed to be manpower services provided by other Corporations to the HSWC as these employees are in fact employees of other Corporations and not that of HSWC. These employees are working in the Corporation on behalf of other Corporations and the other Corporations are providing manpower services to the HSWC.

Accordingly, HSWC is required to pay GST on the said services received from other unregistered Corporations on reverse charge basis under sub clause 4 of section 9 of Central Goods and Service Tax Act, 2017.

Moreover the payment of salaries to the said employees shall be deemed to be payment made to such other Corporations. Accordingly salaries to these employees of other registered Corporations must be made only on receipt of tax invoice from such other registered Corporations.

**58) GST is applicable on services by Employees of the Corporation working with Government of Haryana and other Haryana Government Corporations on deputation.**

As per sub clause (vi) & (v) of clause (a) of Explanation to Section 15 of Central Goods and Service Tax Act, 2017 the Government of Haryana and other Haryana Government Corporations; and the HSWC are related persons as HSWC and other Haryana Govt. Corporation are working under the control of the Govt. of Haryana.

b



## HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Further, the services provided by Employees of the HSWC which are on deputation to Government of Haryana and other Haryana Government Corporations shall be deemed to be manpower services provided by HSWC to Govt of Haryana and other Haryana Government Corporations as these employees are in fact employees of HSWC and not of Government of Haryana and other Haryana Government Corporations. These employees are working in Govt of Haryana and other Haryana Government Corporations on behalf of HSWC and HSWC is providing manpower services to the Government of Haryana and other Haryana Government Corporations.

Accordingly the Corporation is required to issue Tax Invoice on the said services.

### 59) Rounding Off

As per section 170 of the Central Goods and Service Tax Act, 2017 The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.

Thus

If amount contains a part of the rupee	Effect
$\geq 50$ paise	Must be increased to one rupee
$< 50$ paise	Part to be ignored

Therefore the rounding off must be done for every part of the tax contained in the invoice, payment voucher or any other document issued by the Corporation.

Accordingly CGST, HGST or IGST Charged by the Corporation must be rounded off separately for each document issued by it.

### 60) Holding Charges

b

c

58





**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 – 32

FAX : 0172-2566300

The Corporation also recovers the holding charges from the Millers for non delivering the CMR timely. Since this income is from tolerance of an act i.e. non performance of contract/agreement by way of non completion of contract within time mentioned under the Contract. Thus this supply of tolerance of an act i.e. Holding charges recovered from the Miller is taxable under GST @ 18%. It is therefore advised to incorporate this clause in the agreement with the miller immediately to recover the holding charges with GST from the Miller. HSN Code 9997.

The clause may be incorporated as under :-

“With the implementation of GST w.e.f 01.07.2017, the holding charges for not delivering the CMR within the prescribed time schedule shall be recovered with the applicable taxes”

**61) Residuals of the Paddy i.e. broken rice, husk etc. retained by the Miller**

The corporation pays milling charges to the miller for milling of paddy. However the miller also retains the by-products generated during the process of Milling which is the property of the miller as per the agreement. These by-products being exempt items are not chargeable to GST. Hence no GST to be charged on these items.

**62) FESS (Farmers Extension Service Scheme)**

The corporation provides Farmers Extension Service Scheme to the Farmers without any consideration, hence not a supply under GST.

- The instructions issued previously as at 'H-4' & 'I-2' vide HSWC / Accts / AA-II / GST / 2017 / 24819 -836 dt. 07.08.2017 shall be amended accordingly.

**63) DESS (Disinfestation and Exterminating Service Scheme)**

- a. Services are provided at the Farm on agricultural produce  
HSN Code 9986 and GST Rate is Exempt
- b. Other than Part a  
HSN Code 9985 and GST Rate is 18%

b

e

59



**HARYANA STATE WAREHOUSING CORPORATION**

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

- The instructions issued previously as at 'H-4' & 'I-2' vide HSWC / Accts / AA-II / GST / 2017 / 24819 -836 dt. 07.08.2017 shall be amended accordingly.

The above instructions may please be brought to the notice of all concerned. This issues with the approval of competent authority. The above study / instructions are based upon the explanations, the documentary evidences, data provided by the field staff called for discussions from time to time, understanding of transactions / operations and it is subject to confirmation from the all of your offices. Any variation in the facts shall be informed to this office immediately for proper alteration of the instructions.

These instructions may be used for advance guidance and not as a rule. In case of any confusion, refer to respective GST Act / Rule. The Act, Rules & other Notification related to the Goods & Services Tax (GST) are available at <http://www.cbec.gov.in> OR <http://www.gst.gov.in> and Haryana GST Act, 2017 is available at <https://haryanatax.gov.in>. Therefore you are advised to keep update yourself with GST through above websites. Also consult your advisors provided for the purpose.

These instructions are subject to revision from time to time, hence, staff need to keep themselves update in the GST through above mentioned website. Further they are advised to keep utmost care to comply with the GST provisions while accounting / making payment for purchases / sales / services, etc.

Sr. Assistant Manager (Accounts)  
For Managing Director





HARYANA STATE WAREHOUSING CORPORATION  
BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112  
E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Endst. No. HSWC/Accts/AA-II/GST-2/2017/ 30718-728 Dated: 6 OCT 2017

Copy to the following for information and necessary action:-

1. All Branch Heads at Head Office for further necessary action. They are requested to take suitable action for smooth implementation of GST in the Corporation.
2. The SSA, Head Office, he is requested to upload the instructions on the Corporation's website. Also, the previous instructions issued vide letter ref no. HSWC / Accts / AA-II / GST / 2017 / 24837 -850 dt. 07.08.2017 have not been uploaded till date. He is also requested to prepare the software for filing the GST returns vis-à-vis collecting the required date of returns through software from the DOs.
3. The SAM(A)- II, Internal Audit Officer and Manager Recovery, Head Office. They are advised to take suitable action for smooth implementation of GST in the HSWC and guide the staff to perform the date bound work.
4. PA to M.D. for information of Managing Director.

  
Sr. Asstt. Manager (Accounts)  
For Managing Director







	Bill of Supply	Tax Invoice	Delivery Challan For Job Work	Delivery Challan (Others)	Payment Voucher	Receipt Voucher	Debit Note	Credit Note	Self Invoice	Refund Voucher
	BS	TI	DJ	DC	PV	RV	DN	CN	SI	RF
	Bill of Supply	Tax Invoice	Delivery Challan For Job Work	Delivery Challan (Others)	Payment Voucher	Receipt Voucher	Debit Note	Credit Note	Self Invoice	Refund Voucher
	BS	TI	DJ	DC	PV	RV	DN	CN	SI	RF
	PANIPAT DM OFF	PANIPAT/110001	PANIPAT/D10001	PANIPAT/DC0001	PANIPAT/PV0001	PANIPAT/RV0001	PANIPAT/DN0001	PANIPAT/CN0001	PANIPAT/SI0001	PANIPAT/RF0001
	SDE OFFICE	SDE/110001	SDE/D10001	SDE/DC0001	SDE/PV0001	SDE/RV0001	SDE/DN0001	SDE/CN0001	SDE/SI0001	SDE/RF0001
	1 PANIPAT-1	PANIPAT/110001	PANIPAT/D10001	PANIPAT/DC0001	PANIPAT/PV0001	PANIPAT/RV0001	PANIPAT/DN0001	PANIPAT/CN0001	PANIPAT/SI0001	PANIPAT/RF0001
	2 PANIPAT-2	PANIPAT/110001	PANIPAT/D10001	PANIPAT/DC0001	PANIPAT/PV0001	PANIPAT/RV0001	PANIPAT/DN0001	PANIPAT/CN0001	PANIPAT/SI0001	PANIPAT/RF0001
	3 MADLAUDA	MADLAUDA/110001	MADLAUDA/D10001	MADLAUDA/DC0001	MADLAUDA/PV0001	MADLAUDA/RV0001	MADLAUDA/DN0001	MADLAUDA/CN0001	MADLAUDA/SI0001	MADLAUDA/RF0001
	4 SAMALKHA	SAMALKHA/110001	SAMALKHA/D10001	SAMALKHA/DC0001	SAMALKHA/PV0001	SAMALKHA/RV0001	SAMALKHA/DN0001	SAMALKHA/CN0001	SAMALKHA/SI0001	SAMALKHA/RF0001
	5 ISRAVA	ISRAVA/110001	ISRAVA/D10001	ISRAVA/DC0001	ISRAVA/PV0001	ISRAVA/RV0001	ISRAVA/DN0001	ISRAVA/CN0001	ISRAVA/SI0001	ISRAVA/RF0001
	6 BAROLI	BAROLI/110001	BAROLI/D10001	BAROLI/DC0001	BAROLI/PV0001	BAROLI/RV0001	BAROLI/DN0001	BAROLI/CN0001	BAROLI/SI0001	BAROLI/RF0001
	7 SALWAN	SALWAN/110001	SALWAN/D10001	SALWAN/DC0001	SALWAN/PV0001	SALWAN/RV0001	SALWAN/DN0001	SALWAN/CN0001	SALWAN/SI0001	SALWAN/RF0001
	8 GHARAUNDA-1	GHARAUNDA-1/110001	GHARAUNDA-1/D10001	GHARAUNDA-1/DC0001	GHARAUNDA-1/PV0001	GHARAUNDA-1/RV0001	GHARAUNDA-1/DN0001	GHARAUNDA-1/CN0001	GHARAUNDA-1/SI0001	GHARAUNDA-1/RF0001
	9 GHARAUNDA-2	GHARAUNDA-2/110001	GHARAUNDA-2/D10001	GHARAUNDA-2/DC0001	GHARAUNDA-2/PV0001	GHARAUNDA-2/RV0001	GHARAUNDA-2/DN0001	GHARAUNDA-2/CN0001	GHARAUNDA-2/SI0001	GHARAUNDA-2/RF0001
	10 JUNDLA	JUNDLA/110001	JUNDLA/D10001	JUNDLA/DC0001	JUNDLA/PV0001	JUNDLA/RV0001	JUNDLA/DN0001	JUNDLA/CN0001	JUNDLA/SI0001	JUNDLA/RF0001
	11 THAROI	THAROI/110001	THAROI/D10001	THAROI/DC0001	THAROI/PV0001	THAROI/RV0001	THAROI/DN0001	THAROI/CN0001	THAROI/SI0001	THAROI/RF0001
	12 GHEER	GHEER/110001	GHEER/D10001	GHEER/DC0001	GHEER/PV0001	GHEER/RV0001	GHEER/DN0001	GHEER/CN0001	GHEER/SI0001	GHEER/RF0001
	13 NIGDHU	NIGDHU/110001	NIGDHU/D10001	NIGDHU/DC0001	NIGDHU/PV0001	NIGDHU/RV0001	NIGDHU/DN0001	NIGDHU/CN0001	NIGDHU/SI0001	NIGDHU/RF0001
	14 BARSAT	BARSAT/110001	BARSAT/D10001	BARSAT/DC0001	BARSAT/PV0001	BARSAT/RV0001	BARSAT/DN0001	BARSAT/CN0001	BARSAT/SI0001	BARSAT/RF0001
	15 NISSING	NISSING/110001	NISSING/D10001	NISSING/DC0001	NISSING/PV0001	NISSING/RV0001	NISSING/DN0001	NISSING/CN0001	NISSING/SI0001	NISSING/RF0001
	16 GOHANA	GOHANA/110001	GOHANA/D10001	GOHANA/DC0001	GOHANA/PV0001	GOHANA/RV0001	GOHANA/DN0001	GOHANA/CN0001	GOHANA/SI0001	GOHANA/RF0001
	17 PUNGTALA	PUNGTALA/110001	PUNGTALA/D10001	PUNGTALA/DC0001	PUNGTALA/PV0001	PUNGTALA/RV0001	PUNGTALA/DN0001	PUNGTALA/CN0001	PUNGTALA/SI0001	PUNGTALA/RF0001
	FATEHABAD DM OFF	FATEHABAD/110001	FATEHABAD/D10001	FATEHABAD/DC0001	FATEHABAD/PV0001	FATEHABAD/RV0001	FATEHABAD/DN0001	FATEHABAD/CN0001	FATEHABAD/SI0001	FATEHABAD/RF0001
	SDE OFFICE	SDE/110001	SDE/D10001	SDE/DC0001	SDE/PV0001	SDE/RV0001	SDE/DN0001	SDE/CN0001	SDE/SI0001	SDE/RF0001
	1 FATEHABAD	FATEHABAD/110001	FATEHABAD/D10001	FATEHABAD/DC0001	FATEHABAD/PV0001	FATEHABAD/RV0001	FATEHABAD/DN0001	FATEHABAD/CN0001	FATEHABAD/SI0001	FATEHABAD/RF0001
	2 DHARSUL	DHARSUL/110001	DHARSUL/D10001	DHARSUL/DC0001	DHARSUL/PV0001	DHARSUL/RV0001	DHARSUL/DN0001	DHARSUL/CN0001	DHARSUL/SI0001	DHARSUL/RF0001
	3 TOHANA-1	TOHANA-1/110001	TOHANA-1/D10001	TOHANA-1/DC0001	TOHANA-1/PV0001	TOHANA-1/RV0001	TOHANA-1/DN0001	TOHANA-1/CN0001	TOHANA-1/SI0001	TOHANA-1/RF0001
	4 TOHANA-2	TOHANA-2/110001	TOHANA-2/D10001	TOHANA-2/DC0001	TOHANA-2/PV0001	TOHANA-2/RV0001	TOHANA-2/DN0001	TOHANA-2/CN0001	TOHANA-2/SI0001	TOHANA-2/RF0001
	5 JAKHAL	JAKHAL/110001	JAKHAL/D10001	JAKHAL/DC0001	JAKHAL/PV0001	JAKHAL/RV0001	JAKHAL/DN0001	JAKHAL/CN0001	JAKHAL/SI0001	JAKHAL/RF0001
	6 RATTIA	RATTIA/110001	RATTIA/D10001	RATTIA/DC0001	RATTIA/PV0001	RATTIA/RV0001	RATTIA/DN0001	RATTIA/CN0001	RATTIA/SI0001	RATTIA/RF0001
	7 BHUNA	BHUNA/110001	BHUNA/D10001	BHUNA/DC0001	BHUNA/PV0001	BHUNA/RV0001	BHUNA/DN0001	BHUNA/CN0001	BHUNA/SI0001	BHUNA/RF0001
	8 BHATTU	BHATTU/110001	BHATTU/D10001	BHATTU/DC0001	BHATTU/PV0001	BHATTU/RV0001	BHATTU/DN0001	BHATTU/CN0001	BHATTU/SI0001	BHATTU/RF0001
	9 BHIWANI	BHIWANI/110001	BHIWANI/D10001	BHIWANI/DC0001	BHIWANI/PV0001	BHIWANI/RV0001	BHIWANI/DN0001	BHIWANI/CN0001	BHIWANI/SI0001	BHIWANI/RF0001
	10 BAWANI KHERA	BAWANI KHERA/110001	BAWANI KHERA/D10001	BAWANI KHERA/DC0001	BAWANI KHERA/PV0001	BAWANI KHERA/RV0001	BAWANI KHERA/DN0001	BAWANI KHERA/CN0001	BAWANI KHERA/SI0001	BAWANI KHERA/RF0001
	11 KHLAWAS	KHLAWAS/110001	KHLAWAS/D10001	KHLAWAS/DC0001	KHLAWAS/PV0001	KHLAWAS/RV0001	KHLAWAS/DN0001	KHLAWAS/CN0001	KHLAWAS/SI0001	KHLAWAS/RF0001
	12 BARWALA	BARWALA/110001	BARWALA/D10001	BARWALA/DC0001	BARWALA/PV0001	BARWALA/RV0001	BARWALA/DN0001	BARWALA/CN0001	BARWALA/SI0001	BARWALA/RF0001
	13 HANSI	HANSI/110001	HANSI/D10001	HANSI/DC0001	HANSI/PV0001	HANSI/RV0001	HANSI/DN0001	HANSI/CN0001	HANSI/SI0001	HANSI/RF0001
	14 UKLANA	UKLANA/110001	UKLANA/D10001	UKLANA/DC0001	UKLANA/PV0001	UKLANA/RV0001	UKLANA/DN0001	UKLANA/CN0001	UKLANA/SI0001	UKLANA/RF0001
	Bill of Supply	Tax Invoice	Delivery Challan For Job Work	Delivery Challan (Others)	Payment Voucher	Receipt Voucher	Debit Note	Credit Note	Self Invoice	Refund Voucher
	BS	TI	DJ	DC	PV	RV	DN	CN	SI	RF
	SIRSA DM OFF	SIRSA/110001	SIRSA/D10001	SIRSA/DC0001	SIRSA/PV0001	SIRSA/RV0001	SIRSA/DN0001	SIRSA/CN0001	SIRSA/SI0001	SIRSA/RF0001
	SDE OFFICE	SDE/110001	SDE/D10001	SDE/DC0001	SDE/PV0001	SDE/RV0001	SDE/DN0001	SDE/CN0001	SDE/SI0001	SDE/RF0001
	1 SIRSA-1	SIRSA-1/110001	SIRSA-1/D10001	SIRSA-1/DC0001	SIRSA-1/PV0001	SIRSA-1/RV0001	SIRSA-1/DN0001	SIRSA-1/CN0001	SIRSA-1/SI0001	SIRSA-1/RF0001
	2 DABWALI	DABWALI/110001	DABWALI/D10001	DABWALI/DC0001	DABWALI/PV0001	DABWALI/RV0001	DABWALI/DN0001	DABWALI/CN0001	DABWALI/SI0001	DABWALI/RF0001
	3 ELENABAD	ELENABAD/110001	ELENABAD/D10001	ELENABAD/DC0001	ELENABAD/PV0001	ELENABAD/RV0001	ELENABAD/DN0001	ELENABAD/CN0001	ELENABAD/SI0001	ELENABAD/RF0001
	4 KALANWALI	KALANWALI/110001	KALANWALI/D10001	KALANWALI/DC0001	KALANWALI/PV0001	KALANWALI/RV0001	KALANWALI/DN0001	KALANWALI/CN0001	KALANWALI/SI0001	KALANWALI/RF0001
	5 RANVA	RANVA/110001	RANVA/D10001	RANVA/DC0001	RANVA/PV0001	RANVA/RV0001	RANVA/DN0001	RANVA/CN0001	RANVA/SI0001	RANVA/RF0001
	6 CHAUTALA	CHAUTALA/110001	CHAUTALA/D10001	CHAUTALA/DC0001	CHAUTALA/PV0001	CHAUTALA/RV0001	CHAUTALA/DN0001	CHAUTALA/CN0001	CHAUTALA/SI0001	CHAUTALA/RF0001
	7 JIWAN NAGAR	JIWAN NAGAR/110001	JIWAN NAGAR/D10001	JIWAN NAGAR/DC0001	JIWAN NAGAR/PV0001	JIWAN NAGAR/RV0001	JIWAN NAGAR/DN0001	JIWAN NAGAR/CN0001	JIWAN NAGAR/SI0001	JIWAN NAGAR/RF0001
	8 RORI	RORI/110001	RORI/D10001	RORI/DC0001	RORI/PV0001	RORI/RV0001	RORI/DN0001	RORI/CN0001	RORI/SI0001	RORI/RF0001
	9 BANI	BANI/110001	BANI/D10001	BANI/DC0001	BANI/PV0001	BANI/RV0001	BANI/DN0001	BANI/CN0001	BANI/SI0001	BANI/RF0001
	10 BARAGUDHA	BARAGUDHA/110001	BARAGUDHA/D10001	BARAGUDHA/DC0001	BARAGUDHA/PV0001	BARAGUDHA/RV0001	BARAGUDHA/DN0001	BARAGUDHA/CN0001	BARAGUDHA/SI0001	BARAGUDHA/RF0001

63









HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

Annexure - 'B'

ON THE LETTER HEAD OF HSWC (CONCERNED OFFICE)

[Page No.  
65-65]

Dated.....

To

<<Name of the Supplier / Vendor / Contractor of goods / services>>

**Sub: Passing on the benefit of reduction in tax rate or benefit of input tax credit accruing under GST Law.**

Dear Sir,

As you are aware that the Goods and Service Tax is implemented from 01 July, 2017. You have been a partner with us for supply of Goods / Services. Section 171 of the Central Goods and Service Tax Act, 2017 read with Anti Profiteering Rule, 2017 mandates that any reduction (i) in rate of tax on any supply of good / service **OR** (ii) any benefit of input tax credit accruing to supplier under GST regime, shall be passed on to the recipient of Goods and Service by the way of commensurate reduction in prices.

Hence, you are requested to provide us the calculation of amount to be passed on to us due to (i) reduction in rate of tax on any supply of goods / services **OR** (ii) any benefit of ITC accruing to you under GST regime and also pass on such amount to us by way of reduction in price of good / service to be supplied by you, so as to be in compliance with the above mentioned provisions of GST Law.

*[Handwritten signature]*

Yours truly,



HARYANA STATE WAREHOUSING CORPORATION

BAY NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112

E-mail: mahwc@hry.nic.in.

EPABX: 0172 -2578830 - 32

FAX : 0172-2566300

(Annexure - 'C')

[Page No.  
66-66]

TO WHOM SO EVER IT MAY CONCERN

This has with reference to the Purchase Order / Tender No.....against the NIT No.....(Material / Service Description), which have been awarded / issued by Haryana State Warehousing Corporation (HSWC) to us.

After implementation of GST w.e.f. from July 1<sup>st</sup> 2017, and as per provision of section 164 read with and Section 171 of GST Act 2017 on Anti Profiteering measure” reads as follows:

Sub section (1) any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

Further, we .....(name of representative of the Company),.....(designation of this person) working with.....(name of the organization), hereby declare that the benefit of input tax credit available on the .....(goods / service) having HSN .....supplied to HSWC after introduction of Goods and Service Tax w.e.f. July1,2017, the said input tax credit have been or will be passed to HSWC (please tick whichever is applicable).

Further, it is also confirmed that in case.....(name of the organization) will receive any kind of benefit by way input credit in future after July1, 2017 which were not allowed earlier / to be availed before July 1, 2017 or reduction in tax rates or in any other manner which results in reduction of cost of the.....goods / services supplied to HSWC, then we.....(name of concerned person vendor) will pass that benefit to HSWC also.

It is further confirmed that all the bills raised to Haryana State Warehousing Corporation w.e.f 1<sup>st</sup> July, 2017 shall be in compliance with section 171 of GST Act, 2017 on Anti profiteering measures.

Hence the revised rates are attached in Annexure-1.

Signature of the person

Name of the person

Designation,

Name of the organization

b

e

66



Annexure-D

Page 67-73

## ANNEXURE

[(See rule 138(14)]

Sr. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowl of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers

by A

67

18.	3	Fishseeds,prawn/shrimpseedswhetherornotprocessed,curedorinfrozenstate[otherthangoodsfallingunderChapter3andattracting2.5%]
19.	0301	Live fish.
20.	0302	Fish,freshorchilled,excludingfishfilletsandotherfishmeatofheading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), freshorchilled.
22.	0306	Crustaceans,whetherinshellornot, live, freshorchilled; crustaceans, in shell, cookedbysteamingorbyboilingin waterlive, fresh orchilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh orchilled.
24.	0308	Aquaticinvertebratesotherthancrustaceansandmolluscs, live, freshorchilled.
25.	0401	Freshmilkand pasteurized milk,includingseparatedmilk,milkandcream,notconcentratednorcontaini ngaddedsugarorothersweeteningmatter, excluding UltraHigh
26.	0403	Curd;Lassi; Butter milk
27.	0406	Chenaorpaneer,otherthanputupinunitcontainersandbearinga registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Naturalhoney,other than put up in unit container and bearing aregistered brand name
30.	0501	Humanhair,unworked,whetherornotwashedorscoured;wasteofhuman hair
31.	0506	Allgoodsi.e.Bonesandhorn-cores,unworked,defatted, simplyprepared (but notcut to shape), treated with acidorgelatinised; powderand waste of these products
32.	0507 90	Allgoodsi.e.Hoofmeal;hornmeal;hooves,claws,nailsandbeaks;antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Livetreesandotherplants;bulbs,rootsandthelike;cutflowersandornamenta l foliage
35.	0701	Potatoes, fresh orchilled.
36.	0702	Tomatoes, freshorchilled.
37.	0703	Onions,shallots,garlic,leeksandotheralliaceousvegetables, freshorchilled
38.	0704	Cabbages,cauliflowers,kohlrabi,kaleand similarediblebrassicass, fresh orchilled.
39.	0705	Lettuce (Lactuca sativa) and chicory(Cichorium spp.), fresh or chilled.
40.	0706	Carrots,turnips,saladbeetroot,salsify,celeriac,radishesandsimilaredible roots, freshorchilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.

by 



42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamian nuts, Kolanuts (Cola spp.), Arecanuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mango steens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia,
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruits such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwifruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]

b

67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flour other than of wheat or meslin, [maize (corn) flour, Ryeflour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 11061010 and guar gum refined split 11061090], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.

b e

70

69



88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, Lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as kholi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), except pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government

b a

71

70

115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven, i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbahari jhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage

b a

72

7



146.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya(mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit. (v) Vibhuti sold by religious institutions. (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC)customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal(Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508)and worked coral(9601);

b

~~a~~

73

73.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 33/2017 – Central Tax**

**New Delhi, the 15<sup>th</sup> September, 2017**

**G.S.R. ....(E).**— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 18<sup>th</sup> day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) 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 percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Central Government.

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)  
Under Secretary to the Government of India

h

74



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 12/2017- Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

**Table**

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in	Nil	Nil

		relation to any function entrusted to a Municipality under article 243W of the Constitution.		
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) 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 the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year. <i>Explanation.</i> - For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts by way	Nil	Nil

8 ✓



		<p>of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>		
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>	Nil	Nil
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(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 the Central Government, State Government, Union territory;</p>	Nil	Nil

by

		<p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>		
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of	Nil	Nil



		<p>section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act:</p> <p>Provided that nothing contained in entry (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are one thousand rupees or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.</p>		
14	Heading 9963	<p>Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.</p>	Nil	Nil
15	Heading 9964	<p>Transport of passengers, with or without accompanied belongings, by –</p> <p>(a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage.</p>	Nil	Nil
16	Heading 9964	<p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:</p> <p>Provided that nothing contained in</p>	Nil	Nil

h

		this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.		
17	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	Nil	Nil
18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and	Nil	Nil

h

e



		(g) organic manure.		
21	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.	Nil	Nil
22	Heading 9966 or Heading 9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount	Nil	Nil

b ✓

		(other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.		
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil
33	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil
34	Heading 9971	Services by an acquiring bank, to any	Nil	Nil

b e



		<p>person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.</p> <p><i>Explanation.</i>— For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.</p>		
35	Heading 9971 or Heading 9991	<p>Services of general insurance business provided under following schemes –</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p> <p>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p>	Nil	Nil

8

		(p) Pradhan Mantri Suraksha BimaYojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).		
36	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan JyotiBimaYojana; (f) Pradhan Mantri Jan DhanYogana; (g) Pradhan Mantri Vaya Vandan Yojana.	Nil	Nil
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil

8



40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Nil	Nil
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 <sup>st</sup> April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an	Nil	Nil

b a

		<p>aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.</p>		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of-</p> <p>(a) registration required under any law for the time being in force;</p> <p>(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.</p>	Nil	Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology	Nil	Nil

*b* *v*



		Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.		
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil	Nil
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
53	Heading 9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.	Nil	Nil
54	Heading 9986	Services relating to cultivation of plants	Nil	Nil

8

		<p>and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p>		
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
57	Heading 9988 or any other	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential	Nil	Nil

*b e*

*88*



	Heading of Section 8 and Section 9	characteristics of the said fruits or vegetables.		
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural	Nil	Nil

by

		<p>resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1<sup>st</sup> April, 2016:</p> <p>Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.</p>		
65	Heading 9991	<p>Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.</p>	Nil	Nil
66	Heading 9992	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary:</p> <p>Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p>	Nil	Nil
67	Heading 9992	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational</p>	Nil	Nil

*h* *r*



		programmes, except Executive Development Programme: - (a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.		
68	Heading 9992 or Heading 9996	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; (b) another recognised sports body.	Nil	Nil
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, - (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development	Nil	Nil

W a

		Corporation.		
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of	Nil	Nil

br a



		bathroom, washrooms, lavatories, urinal or toilets.		
77	Heading 9995	Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.	Nil	Nil
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
80	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
81	Heading 9996	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting	Nil	Nil

		event other than a recognised sporting event; (c) recognised sporting event, where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.		
--	--	--	--	--

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) "advertisement" means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) "advocate" has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);

(c) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) "aircraft" has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);

(g) "airport" has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);

(h) "approved vocational education course" means, -

(i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or

(ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;

h





(i) "arbitral tribunal" has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);

(j) "authorised dealer of foreign exchange" shall have the same meaning assigned to "Authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);

(k) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(l) "banking company" has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(m) "brand ambassador" means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(n) "business entity" means any person carrying out business;

(o) "business facilitator or business correspondent" means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;

(p) "Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);

(q) "Central Transmission Utility" shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);

(r) "charitable activities" means activities relating to -

(i) public health by way of,-

(A) care or counseling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion, spirituality or yoga;

b

2

- (iii) advancement of educational programmes or skill development relating to,-
- (A) abandoned, orphaned or homeless children;
  - (B) physically or mentally abused and traumatized persons;
  - (C) prisoners; or
  - (D) persons over the age of 65 years residing in a rural area;
- (iv) preservation of environment including watershed, forests and wildlife;
- (s) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
- (t) "contract carriage" has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (u) "courier agency" means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;
- (v) "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
- (w) "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
- (x) "distributor or selling agent" means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
- (y) "educational institution" means an institution providing services by way of,-
- (i) pre-school education and education up to higher secondary school or equivalent;
  - (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
  - (iii) education as a part of an approved vocational education course;
- (z) "electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;



(za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

(zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

(zf) “governmental authority” has the same meaning as assigned to it in the *Explanation* to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);

(zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zj) “insurance company” means a company carrying on life insurance business or general insurance business;

(zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

b

A

(zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

(zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);

(zs) “original works” means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) “print media” means.—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);

b

~~h~~



(zv) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;

(zw) "recognised sporting event" means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) organised -

(A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;

(B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;

(C) by Central Civil Services Cultural and Sports Board;

(D) as part of national games, by Indian Olympic Association; or

(E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

(zx) "recognised sports body" means –

(i) the Indian Olympic Association;

(ii) Sports Authority of India;

(iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;

(iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;

(v) the International Olympic Association or a federation recognised by the International Olympic Association; or

(vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;

(zy) "religious place" means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zz) "renting in relation to immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

b

d

(zza) "Reserve Bank of India" means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);

(zzb) "residential complex" means any complex comprising of a building or buildings, having more than one single residential unit;

(zzc) "rural area" means the area comprised in a village as defined in land revenue records, excluding-

the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;

(zzd) "senior advocate" has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);

(zze) "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zzf) "special category States" shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zzg) "specified organisation" shall mean,-

(i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(ii) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(zzh) "stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzi) "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);

(zzj) "State Transmission Utility" shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);

(zzk) "state transport undertaking" has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(ztl) "tiger reserve" has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zlm) "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or



other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

(zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(zzp) "wildlife sanctuary" means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zzq) "zoo" has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

3. *Explanation.*- For the purposes of this notification,-

(i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

  
[F. No.334/1/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No.2/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017).

**Schedule**

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than



S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts ( <i>Corylus</i> spp.), walnuts, Chestnuts ( <i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted



S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.

8

AB

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad, by whatever name it is known, except when served for consumption
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
103.	2501	Salt, all types
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives

b

a



S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
118.	4907	Cheques, loose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
136.	7018	Glass bangles (except those made from precious metals)
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138.	8445	Amber charkha
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141.	8803	Parts of goods of heading 8801

br

6

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
142.	9021	Hearing aids
143.	92	Indigenous handmade musical instruments
144.	9603	Muddhas made of sarkanda and phool bahari jhadoo
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
147.	9803	Passenger baggage
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

*Explanation.*- For the purposes of this Schedule,-

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

*b*

*to*



(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

*et* [F.No.354/117/2017-TRU]

*g*  
(Mohit Tewari)  
Under Secretary to the Government of India

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

**Corrigendum**

New Delhi, the 12<sup>th</sup> July, 2017

G.S.R. (E).- In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017,-

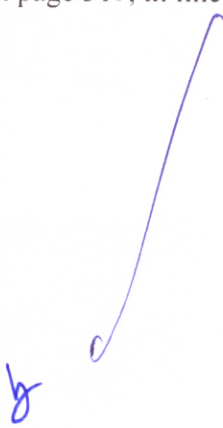
(i) at page 315, in line 37, *for* "Dried leguminous vegetables, shelled, whether or not skinned or split", *read* "Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name]";

(ii) at page 319, in line 17, omit "[proposed GST Nil]".

[F.No.354/117/2017-TRU Pt.]

(Mohit Tewari)  
Under Secretary to the Government of India

b



h



[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

**Corrigendum**

New Delhi, the 27<sup>th</sup> July, 2017

G.S.R. (E).- In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017,-

In the Schedule,-

- (i) in S.No.59, in column (2), for "9", read "7, 9 or 10";
- (ii) in S.No.102, in column (2), for "2302", read "2301, 2302".

*b*

[F.No.354/117/2017-TRU]

(Mohit Tewari)  
Under Secretary to the Government of India

*b*

///