



**CENTRAL WAREHOUSING CORPORATION**  
**(A GOVT. OF INDIA UNDERTAKING)**



No. CWC/FD- Taxation/GST/2017-18 / 115 B

Dated: 10.07.2017

**GST FAQs 1**

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Cells of CWC**
- 3. All the AGMs / Managers / (Sr.) Asstt.Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices & Construction Cells of CWC**

Sr. No.	Queries	Clarifications
1.	Whether GST will be applicable or Service Tax in case of bill raised after 30 <sup>th</sup> June 2017 for the services provided in the month of June 2017?	GST would be applicable in case bill are raised after 30 <sup>th</sup> June 2017 for services provided in the month of June 2017. Any bill raised on or after 01.04.2017 shall be subject to GST except for exempted supplies.
2.	Whether Service Tax under Reverse Charge would be payable on bills dated 30.06.2017 received after 30 <sup>th</sup> June 2017 for the services received in the month of June 2017.	In case point of taxation is falling in GST regime (for RCM point of taxation is date of payment) & the service is also covered under GST reverse charge list, GST shall be payable. However for services like manpower supply, works contract and security services, rent a cab which are not there in RCM list of GST but covered under RCM in service Tax regime, provision of service tax would apply while discharging payment.
3.	As per GST all the purchases from unregistered dealer are under RCM. Whether Warehouse manager can be instructed to make expenses like tea, stationery etc. from their own pocket and take reimbursement of same from imprest account? Whether GST would levy on reimbursement?	Even if warehouse manager makes payment from his own pocket and later on reimbursed, the corporation cannot avoid the liability under Reverse Charge because payment can be made by warehouse manager only on the basis of invoice and expenses will ultimately be booked in corporation's books. Further, vide notification no. 8/2017-Central Tax (Rate) dated 28.06.2017 the Central Government exempts the registered person from payment of GST under Reverse Charge from intra-state purchase of goods or services or both from unregistered supplier where the aggregate value of such supplies of goods or

C.O.: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.  
Tele. No. 26515148; Email ID : grover@cewacor.nic.in

		service or both received by registered person from any or all the suppliers, who are not registered, does not exceeds five thousand (Rs. 5000) in a day. If purchases from unregistered vendors in same state exceeds RS. 5,000/- in a day, the exemption is not available and GST under RCM is payable on all purchases from unregistered vendors.
4.	As per CO Circular dated 12.06.2017, it was advised to issue cash receipts as well as invoices on delivery of stock for general warehousing. Whether any changes are required in the format of cash receipt?	Tax invoice /bill of supply as the case may be is required to be issued. Cash receipt is issued to the customer to confirm that payment has been received. There is no need to change the format of cash receipt. However, cash receipt should indicate the tax invoice/bill of supply no. against which payment is received.
5.	In case of receipt of short payment from customers, and their partial acceptance of invoice, treatment of the same in books.	Already advised in GST Circular -1. In case of revision of invoice downward, credit note is to be issued. However, details of such credit note is required to be declared in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made. For e.g. if invoice is raised for services provided in the month of July 2017. The credit note can be issued only upto Sep., 2018.
6.	Whether Warehousing Services happens to be in relation to immovable property?	No, Warehousing Service is in relation to Cargo. "Place of supply" rules for various services being offered by CWC have been clarified vide GST Circular -3 dated 30.06.2017.
7.	Whether Porta Cabin at Railway Stations for rendering PCS services should be included as additional place of business in registration?	No, Porta Cabin need not be registered as additional places of business. Place of supply will be the state where PCS services are provided. Place of business will be the warehouse providing such PCS services.
8.	Whether input credits (VAT, service tax paid) of stores/ chemicals in hand on transition date can be availed in GST?	Input Credit of (VAT) of stores/chemicals in hand on transition date i.e. as on 30.06.2017 can not be availed under GST.
9.	CWC hire leased accommodation for its officer from unregistered person. Whether CWC	As per Notification No. 12/2017- Central Tax dated 28th June, 2017 Services by way of renting of residential dwelling for use as residence is exempt from GST.

	required to discharge GST liability under RCM?	
10.	CWC appoints its retired employees as consultants and pays consultancy fee to them. Whether CWC is required to discharge GST liability under RCM being services received from unregistered person?	<p>Section 9(4) of the CGST states that:-</p> <p>(4) The central tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.</p> <p>In view of above mentioned provisions, if CWC is taking services from its employees after retirement those who are unregistered under GST law, then CWC would be liable to pay tax under RCM and shall issue self invoice and payment voucher for the same</p>



( Amit Puri )

Deputy General Manager(Tax)

**Copies to:**

1. All HODs at CWC, Corporate Office, New Delhi
2. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
3. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

O/L

used  
10-7-17