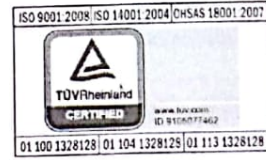




CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



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

Dated: 3rd January, 2019

GST CIRCULAR-14

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

Sub: Changes in GST vide notifications dated 31.12.2018

Following changes are made in the GST law vide various notifications issued by the Government on 31.12.2018.

- 1. Reverse Charge Mechanism for Security Services:** Services provided by any person other than a body corporate by way of supply of security personnel is now subject to Reverse Charge Mechanism vide notification no. 30/2018-Integrated Tax (Rate) dated 31.12.2018.
Accordingly, if security services are provided by any person (other than body corporate) to CWC, then CWC is required to deposit GST under RCM. This is applicable w.e.f. 01.01.2019.
- 2. Applicability of TDS provision under GST:** Vide notification no. 73/2018 Central Tax dated 31.12.2018, exemption is granted from applicability of TDS on supply of goods and services which takes place between one person to another person specified under clause (a), (b), (c) and (d) of sub section (1) of Section 51 CGST Act.
As per Section 51, following persons were required to deduct TDS
(a) A department or establishment of State Government or Central Government

(b) Local Authority

(c) Governmental Agencies

(d) Such persons or category of persons as may be notified by the Government on recommendation of council. Under the clause (d) Government has further notified the following persons to deduct TDS vide its notification 50/2018 – Central Tax dated 13th September, 2018.

(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 per cent. 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

Thus, for any supply/exchange of goods and services between above mentioned person in (a), (b), (c) and (d) TDS is not applicable. For e.g. CMSS (Central Medical Services Society) being body set up by an Act of Parliament is not required to deduct TDS from CWC bills. Similarly LPAI being an authority, TDS is not required to be deducted by CWC from LPAI bills and vice-versa. Please write to all such depositors/clients to not deduct TDS on GST from CWC bills.

This is applicable w.e.f. 31.12.2018.

3. Input Tax Credit of invoices and debit notes of 2017-18: Vide order no. 02/2018 – Central Tax dated 31.12.2018 following proviso is inserted in section 16(4):-

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of

section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019."

Thus, input tax credit (ITC) of GST charged in invoices and debit notes for F.Y. 2017-18 can be availed till the date of furnishing return for the month of March 2019 provided such invoices and debit notes have been uploaded by the supplier of goods and services in his GST return. Therefore, before taking ITC, please verify the same from GSTR 2A.

- 4. Due date for filing annual return for F.Y. 2017-18:** Vide order no. 03/2018- Central Tax dated 31.12.2018 the due date for filing annual return for F.Y. 2017-18 has been extended till 30.06.2019.



(N.K. GROVER)
Group General Manager(F&A)

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. SAM to Director (Fin), PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi
5. All DGMs/AGMs/Managers in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.