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CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2017-18/379B.

Dated: 01st February, 2018

GST CIRCULAR-9

- 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 law vide various notifications dated 25.01.2018

Following changes are made in the GST law vide various notifications issued by the Government on 25.01.2018

- 1. Fumigation services provided in a warehouse of agricultural produce:** Exemption is granted vide notification no. 2/2018-Central Tax (Rate) dated 25.01.2018 on supply of services by way of fumigation in a warehouse of agricultural produce.
Accordingly, fumigation services provided by CWC for agricultural produce in its warehouses shall be exempt from GST.
- 2. Renting of immovable property:** Vide notification no. 3/2018 Central Tax (Rate) dated 25.01.2018 services by way of renting of immovable property by the Central Government, State Government, Union territory or local authority to a person registered under the Central Goods and Services Tax Act, 2017 is included under Reverse Charge.
Accordingly, CWC is required to deposit GST under RCM on services of renting of immovable property received by it from the Central Government, State Government, Union territory or local authority.
- 3. Services of lease of land:** Services by Central Government, State Government, Union territory or Local Authority to government authority or Government Entity by way of lease of land shall be subject to NIL rate of GST.
Accordingly, services of lease of land received by CWC from Central Government, State Government, Union territory or Local Authority,

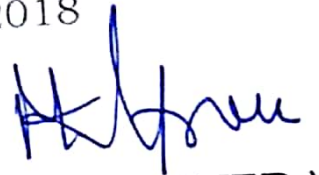
C.O.: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.
Tele. No. 26515148; Email ID : grover@cewacor.nic.in

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are subject to NIL rate of GST & no GST is required to be paid on same.

“Government Entity” means an authority or board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90 percent. Or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.



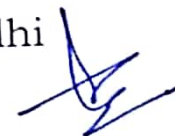
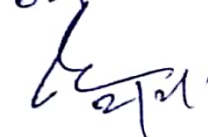
The above said notifications are made effective w.e.f. 25.01.2018



(N.K. GROVER)

Group General Manager(F&A)

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi 
2. 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.