



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



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

Dated: 17th October, 2017

GST CIRCULAR-8

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

Sub: Changes in GST vide various notification dated 13.10.2017

Following changes are made in the GST law vide various notifications issued by the Government on 13.10.2017

- 1. Reverse Charge Mechanism:** Vide notification No. 38/2017, supply of goods and services or both received by registered person from any un-registered supplier are made exempt from Reverse Charge GST liability till 31.03.2018. This means that there shall be no reverse charge liability of GST on procurements made from un-registered supplier. However, the reverse charge liability shall continue on the supplies mentioned under Section 9(3) of CGST Act like legal services, sponsorship services etc.
- 2. Extension in timeline of filing a return by Input Service Distributor(ISD):** Vide notification No. 43/2017, the last date of filing the return by input service distributor in form GSTR-6 for the months of July, August and September, 2017 is extended till 15th November, 2017.

3. **Invoice-cum-bill of supply:** Till now, tax invoice is to be raised on supplier for taxable goods and services and bill of supply is to be raised for supply of exempt goods and services. Vide notification No. 45/2017, it is clarified that where a registered person is supplying both taxable as well as exempt goods and services or both to an un-registered person a single "invoice -cum- bill of supply" may be issued for all such supplies. Thus in case, CWC is supplying services to an un-registered person consisting both taxable as well as exempt, a single document titled "invoice-cum-bill of supply" can be issued. The ~~series~~ of invoice used for tax invoice may be used for issuing the above said document "invoice -cum- bill of supply".

The above said notifications are made effective w.e.f. 13th October 2017.



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

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / 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.