



CENTRAL WAREHOUSING CORPORATION

(A GOVT. OF INDIA UNDERTAKING)



By Speed Post / Email

No. CWC/FD-Taxation/ST (Gen)/13-14

27th November, 2013

Service Tax Circular # 74

Subject = Amendment in Service Tax Registration Certificate by Construction Cells as Input Service Distributor

Reference is invited to CO-ST Circular # 69, whereby construction cells were advised to forward the Bills/Invoices for repair work got done by them in original to the respective output service providing units i.e. the Regional Office on regular basis to avail the credit on repair services. In supersession to the CO-ST Circular # 69, the revised guidelines are issued as under:

- 1 Construction Cells have to distribute the CENVAT credit of Service Tax paid on input services availed by them for getting the ARMO and special repair of CFS/ICDs, warehouses and RO/CO's building to the concerned Regional Offices and Corporate Office. Therefore, all the CCs are advised
 - (i) To amend the Service Tax Registration certificate, so as to change the status as both 'Output Service Provider' as well as 'Input Service Distributor'.
 - (ii) To endorse in the Registration Certificate, the Name and address of all Regional Offices falling in their Zone to which credit of input services is distributed or intended to be distributed by them. In case of CC Delhi, Name & Address of Corporate Office is also to be endorsed.
 - (iii) Maintain Region-wise record in the form of Excel Sheet, as per format enclosed.(Annexure-I)
 - (iv) To issue an Invoice for distributing the credit monthly to Regional Office & Corporate office as the case may be, containing the following particulars:
 - (a) Name, address and registration No. of Construction Cell.
 - (b) Name and address of concerned Regional Office or Corporate Office as the case may be, to whom the credit is distributed.
 - (c) Amount of service tax credit distributed.
 - (d) Invoice issued by Construction Cell should be serially numbered and signed.
 - (e) A copy of Excel Sheet (Annexure-I) of credit taken during the month may be attached with the invoice.A suggested format of invoice is enclosed. (Annexure-II)
- 2 The contractor's bill should indicate the component of service tax separately. For this purpose, a draft specimen of the Contractor's Bill/Invoice has been enclosed (For Format, refer Annexure III), which can be passed on to all the

Civil/Electrical Contractors, who would have to be advised to submit their Bills/Invoices as per the specimen enclosed. **After passage of the Bill/Invoice and release of the Payment thereof to the Contractor**, CC would be required to;

(a) debit the amount or Repair work only to the concerned Regional Office through a Debit Advice (For Format, refer Annexure IV enclosing herewith) and;

(b) debit the amount of service Tax to the concerned Regional Office through an Debit Advice/Invoice (For Format, refer Annexure II as also specified in point no. 1(iv))

3 On receipt of the Debit Advices & Invoice, the Format of which is compliant to Rule 4(A)(1) of the Service Tax Rules, 1994, the Regional Office would be required to account for the Debit Advice by crediting the Gross Amount to CC's Account and debiting the Repair Expenditure to the Repair & Maintenance Account and Service Tax component to the CENVAT Credit Availment Account, which would have to be availed and utilized by RO in accordance with the procedure laid down in the CENVAT Credit Rules, 2004.

Receipt of this letter may be acknowledged and its Contents brought to the notice of all concerned for scrupulous compliance.

This issues with the approval of the Competent Authority.


(AS Gopalan)

Dy. General Manager (F&A)

Distribution to:

1. All Regional Managers of CWC.
2. All Executive Engineers in-charge of all the Construction Cells of CWC.
3. All AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs & CCs of CWC.

Copies for information to:

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/ (Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
3. PS to Managing Director, CWC, CO, New Delhi.
4. PS to Director (Pers)/Director (MCP)/Director (Fin), CWC, CO, New Delhi.
5. PS to CVO/ OSD (Recovery)/GM (F&A)s, CWC, Corp. Office, New Delhi.
6. PS 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.

(Annexure-II)

**CENTRAL WAREHOUSING CORPORATION
CORPORATE OFFICE**

Address: _____

INVOICE

(Invoice by Input Service Distributor (Rule 4A of Service Tax Rules,1994))

Sl. No. _____

DATED: _____

Central Warehousing Corporation
Construction Cell _____
Address: _____

Service Tax Reg. No : (of concerned CC)
PAN No. : AAACC1206D

PARTICULARS	AMOUNT
Distribution of CENVAT Credit to our Regional Office _____ for the month of,2013 as per working sheet enclosed <p style="text-align: right;">Service Tax Education Cess S.H.E.Cess</p>	
TOTAL	

(Rupees _____
_____)

For Central Warehousing Corporation

(Authorised Signatory)

Contractor's Full Name & Address

Permanent Account No.:

Service Tax Regn. No.:

CESS Regn. No. :

Sales Tax/VAT Regn. No.:

Bill/Invoice No. _____

Date: _____

The Executive Engineer

Central Warehousing Corporation

Construction Cell

Bhubaneswar/Chennai/Delhi/Navi Mumbai

Name of Work:**Agreement No. & Date:****Work Order No. & Date:****Date of Commencement:****Date of Completion:**

S. No.	Description of Work Done	Amount (Rs.)
1	Being cost of Civil/Electrical Work done for the Repairs/Special Repairs carried out at CW/CFS/ICD _____ (RO _____) including cost of materials at CW/CFS/ICD _____	
2	Add - Service Tax @ 12.36%	
Rupees		

E&OE

Signature of the Contractor

Central Warehousing Corporation

(A Govt. of India Undertaking)

Construction Cell : Bhubaneswar/Chennai/Delhi/Navi Mumbai

CC's Service Tax Regn. No.

Debit Advice No. _____

Date: _____

The Regional Manager

Central Warehousing Corporation

Regional Office

Following amount has been debited to the Account of RO _____ in the CC's Books in respect of the following transactions:

S. No.	Description of Work Done	Amount (Rs.)
1	Cost of Civil/Electrical Work for the Repair/Special Repair of CW/CFS/ICD _____ got done on behalf of RO, _____ pursuant to your Letter No. _____ dated _____ from M/s Contractor's Full Name vide Bill/Invoice No. _____ dated _____ for Rs. _____ enclosed in original. It is certified that the payment of this Bill/Invoice has since been made to the Contractor in Full inclusive of Service Tax.	
Rupees		

It is requested that this expenditure may be accounted for as the Expenditure on ARMO/Special Repairs and avail necessary CENVAT Credit in respect of the Service Tax component, if admissible under the Rules, by crediting the total amount to CC's Account in RO's Books .

Accounts Officer i/c of
CC's Accounts Wing