



केन्द्रीय भण्डारण नगिम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/ Warehousing for Everyone



No. CWC/FD- Taxation/GST/2020-21

Dated: 23.03.2021

GST FAQs-8

Sr. No.	Frequently asked Questions	Clarifications
1.	<p>In some cases, the vendor/service provider of CWC does not file the GSTR 1 return in time and in absence of credit in GSTR 2A, Input Tax Credit is availed by CWC only on the basis of invoice for the particular financial year by 30th Sept of the following year and vendor is separately advised to file the return.</p> <p>In such cases, generally RO withholds the ITC amount till reflection of GST credit on portal.</p> <p>Later on, the vendor files the return after 30.09 of following year and the auto populated GSTR 2B shows that credit can't be availed now as return has been filed post annual cut-off date.</p> <p>The issue is explained by way of an example as under:</p> <ol style="list-style-type: none">1. A GST invoice for FY 2019-20 is received from vendor.2. The last date by which GST input can be availed for FY 2019-20 was 20.10.2020.3. Vendor has not uploaded the invoice in the returns filed upto Sept.2020.4. RO has availed GST input credit in Sept-2020 as it was the last date by which credit could be availed for FY 2019-20.5. Vendor filed the relevant GSTR-1 in Jan-2021.6. The auto populated GSTR-2B for Jan-	<p>The instructions for availing GST input credit have already being provided vide GST circular no.19. As per the said circular, GST input credit is to be availed only on reflection of the same in GSTR2A.</p> <p>Further GST credit w.r.t. an invoice raised in a particular financial year can only be availed latest by the date by which return for the month of Sept for subsequent year can be filed or annual return for the particular year is filed whichever is earlier.</p> <p>For instance-GST credit w.r.t. invoices raised in FY 2019-20 can be availed latest by 20.10.2020 while filing GSTR-3B for the month of Sept-2020.</p> <p>In the given case, the vendor has not reported the invoice for FY 2019-20 in its GSTR-1 till Sept.2020 by which the ITC had to be claimed for FY 2019-20. Once the due date is passed, the un-availed ITC gets lapsed irrespective of the return filing status of the vendor.</p> <p>Accordingly, as the credit was not reflected on the GST portal till filing of GST return for Sept-2020, the credit cannot be availed and if availed, needs to be reversed and be recovered from the vendor.</p>

	<p>2021 shows that input credit can't be availed as RETURN FILED POST ANNUAL CUT OFF.</p> <p>The query is that in case, credit has already been taken by RO in Sept 2020 with instructions to vendor to file the return immediately, is the GST input credit already availed required to be reversed?</p>	
2.	<p>Whether GST is applicable on Invoices raised by CWC for interest on late payment of invoices.</p>	<p>The interest for delayed payment of consideration for any supply shall be included in the value of supply.</p> <p>Since such charges are an addition in the value of supply, the same rate of tax as applicable on the main supply of goods / services are applicable on such interest as well.</p> <p>Accordingly, where the main supply is taxable under GST at the specified rate, then the interest shall also be taxed at the same rate.</p> <p>Similarly, where the main supply is exempt under GST, then no GST shall be levied on the interest component as well.</p> <p>It is pertinent to note in terms of section 13(6) of CGST Act, time of supply for such interest is the date when such amount is received.</p>
3.	<p>Undertaking from unregistered vendors i.e. vendors not liable to register under GST</p>	<p>In case any vendor informs that they can't provide GST compliant invoice as they are not required to obtain registration under CGST Act, it is advised to obtain an undertaking from the said vendor in the format enclosed at Annexure-A to safeguard the interest of the corporation.</p>

(Neha Sharma)
Manager (GST)

Distribution to:

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

Copy to:

1. Sr. PA to MD, SAM to Dir.(Fin), PS to Dir. (Pers.),CWC,CO, New Delhi
2. PPS to CVO/PPS to GGM(Fin.), CWC, CO, New Delhi
3. All HoDs of CWC, CO, New Delhi.
4. All DGMs/AGMs/Managers in Finance and Accounts and Internal Audit Cadre of CWC, CO
5. PPS to GGM (Systems), CO, New Delhi, with request to please place circular on CWC's website under GST Circulars
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

Annexure-A

(Letterhead of the business entity)

DECLARATION OF GST NON-ENROLMENT

Dear Sir/Madam,

Sub: Declaration of non-requirement of registration under the Central/State/UT/Integrated Goods and Services Tax Act, 2017

I/We..... *(Name of the service provider/business entity)*, do hereby declare that I/we am/are not registered under the Goods and Services Tax Act, 2017 as *(select and fill below for the relevant reason)*

-I/We deal in/supply the category of goods or services *(Describe the nature of the services/goods)* which are exempted under the Goods and Service Tax Act, 2017.

-I/We have the annual aggregate turnover below the taxable limit as specified under the Goods and Services Tax Act, 2017.

-I/We are yet to register ourselves under the Goods and Services Tax Act, 2017.

I/We hereby also confirm that if anytime during any financial year I/we decide or require or become liable to register under the GST, I/we undertake to provide all the requisite documents and information.

I/We request you to consider this communication as a declaration for not requiring to be registered under the Goods and Service Tax Act, 2017.

I/We hereby also confirm that *(Name of the service recipient)* shall not be liable for any loss accrued to me/us, due to any registration default with the GST.

Signature of Authorised Signatory:

Name of the Authorised Signatory:

Name of Business:

Date:

Stamp/Seal of the business entity: