



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



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

Dated: 5th March 2018

Corrigendum to GST Circular -9 issued on 01.02.2018

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Section of Regional Offices.**
- 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 25.01.2018

Para no. 3 of GST Circular 9 "**Services of lease of land**" where by it was clarified that 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, are subject to NIL rate of GST.

However, the same is reviewed in Corporate Office and it is clarified that CWC is not falling within the definition of Government Authority reason being equity participation of Government in equity and control of CWC is less than 90%.

Accordingly, services of lease of land received by CWC from Central Government, State Government, Union territory or Local Authority would be subject to GST.

Further, the exemption provided to Government Entity by notification no. 2/2018-Central Tax (Rate) dated 25.01.2018 from payment of GST under RCM on procurement of legal services from arbitral tribunal, partnership firm of advocates or an individual as an advocate and a senior advocate is **not available to CWC. Thus, CWC is liable to deposit GST under RCM on legal services.**

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The above said notifications are made effective w.e.f. 25.01.2018.
This issues with the approval of GGM(F&A).



(Amit Puri)
Deputy General Manager(Tax)

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 / (Sr.) Asstt. Managers / Accountants 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.