



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



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

Dated: 1st October, 2019

GST CIRCULAR-16

- 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 vide notifications dated 01.10.2019

Following changes are made in the GST law vide various notifications issued by the Government on 30.09.2019.

- 1. Storage and Warehousing Services:** Exemption is granted to “services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jiggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea” vide notification no. 21/2019-Central Tax (Rate) dated 30.09.2019.

Accordingly, for the storage and warehousing of above commodities, “bill of supply” needs to be issued w.e.f. 01.10.2019 provided payments are also received on or after 01.10.2019.

However, if services are provided prior to 01.10.2019 and payment has also been received prior to 01.10.2019 and billing is being done after 01.10.2019, the above said changes shall not applicable.

- 2. Reverse Charge Mechanism:** Services provided by way of renting of a motor vehicle provided to a body corporate by any person other than a body corporate, (paying GST at the rate of 5% on renting of motor vehicle with input tax credit only of input service in the same line of business) is now subject to Reverse Charge Mechanism vide notification no. 22/2019-Integrated Tax (Rate) dated 30.09.2019.

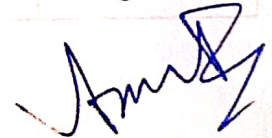
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Accordingly, if services of renting of motor vehicles are provided by person (other than body corporate with GST @ 5%) to CWC then CWC is required to deposit GST under RCM.

In case of running contracts wherever GST is required to be paid under RCM by CWC the concerned contractor should be advised not to charge the GST in forward charge in their invoices.

Applicability of GST under RCM/forward charge in various situations are as under:

S.No.	Date of provision of service	Date of issue of invoice	Date of payment	Time of supply	Applicability of RCM/FCM*
1.	30.09.2019	30.09.2019	05.10.2019	30.09.2019	Forward Charge
2.	30.09.2019	30.10.2019	01.11.2019	30.10.2019	Reverse Charge
3.	30.09.2019	31.10.2019	01.11.2019	30.09.2019	Forward Charge
4.	30.09.2019	31.10.2019	30.09.2019	30.09.2019	Forward Charge
5.	31.10.2019	31.10.2019	30.09.2019	30.09.2019	Forward Charge
6.	01.10.2019	03.10.2019	06.10.2019	03.10.2019	Reverse Charge



(Amit Puri)

General Manager(Tax & CA)

Copies for information to:

1. Sr. PA to Managing Director, SAM to Dir(Fin), CWC, CO, New Delhi
2. PS to CVO / PPS to GM(Finance), CWC, CO, New Delhi
3. All HODs at CWC, Corporate Office, New Delhi
4. All DGMs/AGMs/Managers in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
5. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.