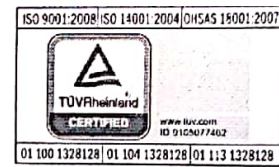




CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



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

Dated: 23.10.2019

Corrigendum to 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**

Please refer to para 1 of GST Circular 16 vide which it was conveyed that 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 are exempt from GST (in lieu of notification no. 21/2019-Central Tax (Rate) dated 30.09.2019)

It is further clarified that storage and warehousing of both cotton and jute bales is also exempt from GST. Thus, cotton (both ginned and baled) is exempt from GST.

Further, storage of all types of pulses (whether whole or split) is included in the above exemption notification.

(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.

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