



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2019-20

Dated: 29.01.2020

GST CIRCULAR-20

Sub: Amendment in RCM provision for availing rent a cab services

Govt. of India has issued Notification no. 29/2019- Central Tax (Rate) dated 31.12.2019 (copy enclosed) vide which amendments have been made in the list of services on which GST under reverse charge is under Section 9(3) of CGST Act and 5(3) of IGST Act by amending the entry at S.No. 15 related to “Services by way of renting of a motor vehicle” as under:-

S.No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent to the service recipient	Any body corporate located in the taxable territory.”

In view of above, RCM on rent a cab services is explained as under:

Status of Supplier of Rent a cab services	GST under RCM payable by CWC
Unregistered	Yes
Registered	
(i) Body Corporate	No
(ii) Other than body corporate charging GST @12% in tax invoice	No
(iii) Other than body corporate not charging GST @ 12% in tax invoice	Yes
(iv) Other than body corporate charging GST @5% in tax invoice	Yes

The above explanation shall be applicable for the payment made towards “services received by way of renting of a motor vehicle” w.e.f. 01st October, 2019 as same has been clarified by Govt. of India vide Circular No. 130/49/2019-GST dated 31.12.2019 (copy enclosed).

(Amit Puri)
General Manager(Tax & CA)

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

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1. Sr. PA to Managing Director, SAM to Dir(Fin), CWC, Sr. PA to Dir(Pers.) CO, New Delhi
2. PS to CVO / PPS to GGM(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 GGM(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.