



No. CWC/GST Circular/20-21

6th May, 2020

GST CIRCULAR No.#22

Sub: GST on storage and warehousing of branded commodities

1. As already advised vide GST circular 16, 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.
2. Since above commodities are not classified in the branded and non-branded category, the above encapsulated exemption is applicable for storage and warehousing of both branded and non-branded commodities.
3. Accordingly, for storing above commodities either branded or non – branded, no GST is to be levied and Bill of Supply needs to be issued.

No deviation in the above mentioned procedure shall be accepted.

(AMIT PURI)
General Manager (Tax & A/cs)

Distribution:

1. **All Regional Managers of CWC**
2. **All the DGMs/AGMs/Managers/Sr. Asstt. Managers (Accounts)-Incharges of Finance & Accounts wings of all Regional offices.**

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5. **PPS to GGM(Systems), CO, New Delhi, with request to please place this circular on CWC’s website.**
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