



**केन्द्रीय भण्डारण निगम**  
**(भारत सरकार का उपक्रम)**

**जन जन के लिए भंडारण**



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

Dated:01.09.2017

**Corrigendum no. -2 to GST Circular-1**

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Cells of CWC**
- 3. All the AGMs / Managers / (Sr.) Asstt.Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices & Construction Cells of CWC**

**Sub: Additional HSN Code for storage and handling of Agriculture produce**

Vide GST circular -1 dated 20.06.2017, it was advised to use following HSN/Service Accounting Code for various services provided by CWC:

Group	Accounting Code	Supporting services in transport
Group 99671		Cargo handling services
	996711	Container handling services
	996719	Other cargo and baggage handling services
Group 99672		Storage and warehousing services
	996721	Refrigerated storage services
	996722	Bulk liquid or gas storage services
	996729	Other storage and warehousing services
Group 99679		Other supporting transport services
	996791	Goods transport agency services for road transport
Group 99853		Cleaning services
	998531	Disinfecting and exterminating services
Group 99929		Other education & training services and educational support services
	999293	Commercial training and coaching services

	999294	Other education and training services
	999295	services involving conduct of examination for admission to educational institutions

FCI has raised an issue with regard to HSN code used in CWC invoicing for storage and warehousing (**996729**) and cargo handling services (**996719**) with regard to agricultural produce which is exempt from GST.

It is advised to use accounting code 998619 for storage and warehousing and cargo handling services of agricultural produce (for storage and warehousing and Cargo handling of rice, already circulated HSN code 996729 and 996719 respectively may continue to be used)

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 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.