



# केन्द्रीयभण्डारणनिगम

(भारतसरकारकाउपक्रम)

**CENTRAL WAREHOUSING CORPORATION**

(A Govt. of India Undertaking)

जन-जनकेलिएभण्डारण/ Warehousing for Everyone



No. CWC/FD-Taxation/GST/2020-21

Date: 08.06.2020

## **GST CIRCULAR # 26**

### **Sub: Applicability of GST and place of supply for dedicated warehousing services provided by the Corporation**

Applicability of GST and its place of supply in case of dedicated warehousing has been reviewed in view of the recent Advance Ruling in the case of “Karnataka Food & Civil Supplies Corporation” where a CWC godown at CW Belgaun was hired on dedicated basis.

In advance ruling it is conveyed that “*The services provided by the Central Warehousing Corporation to the applicant are covered under renting of commercial space in immovable property and not storage service of goods. The said service is covered under SAC 997212 and is liable to a CGST of 9% under Entry No. 16 of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017. The said service is also liable to a tax of 9% under the Karnataka Goods and Services Tax Act, 2017 under Entry No. 16 of Notification (11/2017) No. FD 48 CSL 2017, dated 28-6-2017.*”

#### **In view of above following is clarified:**

- 1.0 In case of dedicated warehousing services, GST shall be applicable at the notified rate (presently CGST 9% and SGST 9%) irrespective of commodity stored. The letter no. **CWC/FD-Taxation/GST/2019-20/660E dated 13.05.2019** is hereby withdrawn with immediate effect. Hence forth, GST shall be charged in all the invoices raised for dedicated warehousing services. Accordingly, in such cases Tax Invoice shall only be issued and not Bill of Supply. The SAC code shall be 997212.
- 2.0 Further, the place of supply for dedicated warehousing shall be location of warehouse as already communicated vide point no. 6 of GST FAQ -4 dated 15.12.2017 and CGST and SGST shall be charged in each case irrespective of location of service receiver. Above changes need to be carried out in warehouse management system. Further, in case of billing of Central Medical Service Society (CMSS), CGST and SGST shall be charged and place of supply shall be location of warehouse.

This is issued with the approval of competent authority

(AmitPuri)  
General Manager(Tax & CA)

#### **Distribution to :**

1. All the Regional Managers of CWC
2. All the DGMs/AGMs/Managers/(Sr.) Asstt. Manager(Accts)/Incharge 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(Fin.), 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(Sys), 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.