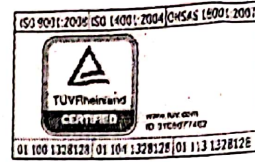




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**CENTRAL WAREHOUSING CORPORATION**  
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2017-18 / 403 Dated: 30<sup>th</sup> June, 2017

**GST CIRCULAR-3**

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: Place of Supply of various Services of CWC for GST**

**Place of Supply:** Following rules for place of supply may please be followed and accordingly applicable rate of GST and type of GST be charged

(A) Storage and Warehousing Services (including dedicated warehousing), Cargo Handling Services, Weighment Charges

- a. In case supply of service is made by CWC to a registered person, the place of supply of service shall be the location of such person i.e. the state where he is registered;
- b. In case of supply of service is made by CWC to a person other than registered person, the place of supply of service shall be the location of the recipient where the address on record exists else where the service is provided i.e. where CWC warehouse is situated.

Particulars	SGST	CGST	IGST
CWC Warehouse and customer is registered in same State	Yes (9%)	Yes (9%)	No
CWC Warehouse and customer are registered in different State	No	No	Yes (18%)
Customer is not	No	No	Yes (18%)

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registered (Address of customer is in different State)			
Customer is not registered (Address of customer is in same State)	Yes (9%)	Yes (9%)	No
Customer is not registered (address not available)	Yes (9%)	Yes (9%)	No

(B) Transportation of goods by road (GTA), Container Rail Transportation (CRT)

The place of supply of services by way of transportation of goods, including by mail or courier to,—

- (a) a registered person, shall be the location of such person;
- (b) a person other than a registered person, shall be the location at which such goods are handed over for their transportation.

Particulars	SGST	CGST	IGST
CWC Warehouse and customer is registered in same State	Yes (2.5% for GTA, 6% for CRT)	Yes (2.5% for GTA, 6% for CRT)	No
CWC Warehouse and customer are registered in different State	No	No	Yes (5% for GTA, 12% for CRT)
Customer is not registered (goods handed over in warehouse for transportation)	Yes (2.5% for GTA, 6% for CRT)	Yes (2.5% for GTA, 6% for CRT)	No
Customer is not registered (Goods handed over for transportation in state other than in which our	No	No	Yes (5% for GTA, 12% for CRT)

warehouse situated)			
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In case CWC is required to act as GTA, consignment note is to be issued and no input tax credit can be taken by CWC for input supplies.

(C)

- (i) Pest Control Services
- (ii) Leasing of CFS/ICD (SAMO, where CWC raises bill to SAMO for its fixed and variable fee e.g. SAMO arrangement at Logistic park with M/s HTPL)
- (iii) Management Fee charged by CWC running warehouse of third party
- (iv) Income from Guest House
- (v) Space given on rent,
- (vi) Rental income from mobile tower,
- (vii) Supervision Charges received from FCI for supervision of FCI warehouses
- (viii) PMC (project management) Service

The place of supply of services,—

- (a) directly in relation to an immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work; or
- (b) by way of lodging accommodation by a hotel, inn, guest house, home stay, club or campsite, by whatever name called, and including a house boat or any other vessel; or
- (c) by way of accommodation in any immovable property for organising any marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property; or
- (d) any services ancillary to the services referred to in clauses (a), (b) and (c), shall be the location at which the immovable property or boat or vessel, as the case may be, is located or intended to be located:

	SGST	CGST	IGST
Pest Control Services provided in any building, train, aircraft or vessel in same state where our warehouse is	Yes (9%)	Yes (9%)	No



situated			
Pest Control Services provided in any building, train, aircraft or vessel in state other than where our warehouse is situated	No	No	Yes (18%)
Leasing of CFS/ICD, Space (cabin, office space) given on rent to CHA or other parties), Rent from mobile tower	Yes (9%)	Yes (9%)	No
Management Fee/Supervision Charges charged for managing warehouse in same state	Yes (9%)	Yes (9%)	No
Management Fee/Supervision Charges charged for managing warehouse in some other state	No	No	Yes (18%)
Income from Guest House	Yes (9%)	Yes (9%)	No
PMC (Project Management Charges) for managing project in same state	Yes (9%)	Yes (9%)	No
PMC (Project Management Charges) for managing project in different state	No	No	Yes (18%)

(D) Training Service

The place of supply of services in relation to training and performance appraisal to,—

- (a) a registered person, shall be the location of such person;  
(b) a person other than a registered person, shall be the location where the services are actually performed.

	SGST	CGST	IGST
Training provided to registered person from same state	Yes (9%)	Yes (9%)	No
Training provided to registered person from other state	No	No	Yes (18%)
Training provided to unregistered person	Yes (9%)	Yes (9%)	No



( N.K. GROVER )  
Group General Manager(F&A)

**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/AGMs/Managers / (Sr.) Asstt. Managers / Accountants 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.