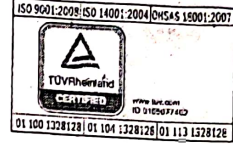




CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



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

568D Dated: 27th July, 2017

Corrigendum to GST Circular -4 issued on 20.07.2017

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: Clarifications on GST

Para no. 9 of GST Circular 4 "Payment of Hotel Bill" may be read as:

Payment of Hotel Bill

The place of supply for services being provided by hotel is a place where the hotel is located. So, for employees going on tours to other States, the hotel bill should be collected in the name and address of the Regional Office in that State with their GST No. The employees going on tour may please book their hotel through the respective Regional Office so that the payment can also be made by the same Regional Office and they can avail the Input Tax Credit. The travelling expenses on account of hotel charges and car billing shall be borne by the Regional Office of a State where Hotel is located.

(Signature)
(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/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.

C.O.: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.
Tele. No. 26515148; Email ID : grover@cewacor.nic.in