



No. CWC/FD-Taxation/GST/2023-24

Dated: 08-08-2023

GST CIRCULAR NO. 59

Sub: Compliance under GST w.r.t. addition/deletion of a warehouse/ICD/CFS in a region

1. During the course of review at Corporate office, it is noted that at the time of opening/closing of a warehouse or office, regional offices are not filing for amendments in GST registration certificate on GST portal for addition/deletion of additional place of business.
2. In this regard, it is clarified as under-
 - a. As per GST Law, a supplier needs to register in each state from which he is supplying goods or services. In other terms, if a supplier has their business branches in different states – he/she would be required to take separate registration for each of these states. But within a state, a supplier can declare one place as the principal place of business (PPOB) & the other branches as additional place of business (APOB).
 - b. Without registration, supplier cannot collect tax from his customers and cannot claim any input Tax Credit of tax paid by him for such a unit.
3. In view of the above, all Regional Managers and Accounts incharges are advised to file for amendment in GST registration certificate as and when a new place of business is added/deleted in the state under its jurisdiction within 15 days of such change as per GST law failing which a penalty of Rs. 25,000/- under CGST Act, 2017 may be levied by GST department.

(RR Aggarwal)
GGM (Fin)

Distribution to:

1. All HoDs, CWC CO, New Delhi
2. All Regional Managers of CWC
3. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs/COs.

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1. GM(F&A), CWC, Corporate Office, New Delhi
2. Director (Finance)/Director (Personnel), CWC, CO, New Delhi
3. MD, CWC, CO, New Delhi
4. GGM (System), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars