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Azadi Ka  
Amrit Mahotsav



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)

**CENTRAL WAREHOUSING CORPORATION**  
(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC/FD-Taxation/GST/2022-23

Dated: 20.07.2022

### **GST CIRCULAR NO. 47**

**Sub: Changes in GST law made by various notifications applicable w.e.f 18.07.2022.**

Following changes are made in the GST law vide various notifications issued by Government applicable w.e.f 18.07.2022.

1. Exemption provided on storage and warehousing of nuts, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea has been withdrawn and the said services are now liable to GST @ 18% w.e.f. 18.07.2022.
2. Exemption provided on fumigation services provided in a warehouse of agricultural produce has been withdrawn and the said services are now liable to GST @ 18% w.e.f. 18.07.2022.
3. Services by a hotel, inn, guest house etc. for residential or lodging proposes, having value of supply of a unit of accommodation upto Rs.7500/- per day (including where it is less than Rs.1000/- per day) shall be taxable @ 12% w.e.f. 18.07.2022.

Accordingly GST @ 12% shall be levied on invoices raised for guest house/hostel charges collected.

4. Exemption provided on transportation of railway equipment and material by rail or a vessel has been withdrawn w.e.f. 18.07.2022.
5. Renting of residential dwelling by any person (registered/unregistered) to a registered person shall attract reverse charge w.e.f. 18.07.2022. However where such service is provided by a registered person to an unregistered person for use as residence, the same shall be exempt. In the rest of the cases, it would be taxable and the rate of GST shall be 18%

Example- Where CWC (service provider) has rented a residential dwelling to a party which is registered under GST (service recipient), the said service shall be GST @ 18% under RCM. However in case it is rented to a person not registered under GST for use as residence, the same shall be exempt.

Similarly where CWC (service recipient) has taken some residential dwelling from any party (service provider), the same shall be liable to GST @ 18% under RCM and CWC shall be liable to deposit the same.

Further time of supply in above cases mentioned at serial no. 1 to 5 shall be determined as under for levy of GST-



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Sr. No.	Service Provided on	Invoice raised on	Payment received on	Time of supply for levy of GST	Applicable rate of GST
1.	10.07.2022	05.07.2022	20.07.2022	05.07.2022	0%
2.	10.07.2022	20.07.2022	11.07.2022	11.07.2022	0%
4.	10.07.2022	18.07.2022	20.07.2022	18.07.2022	18%
5.	20.07.2022	11.07.2022	20.07.2022	20.07.2022	18%
6.	20.07.2022	11.07.2022	15.07.2022	11.07.2022	0%
7.	20.07.2022	20.07.2022	11.07.2022	20.07.2022	18%

(RR Aggarwal)  
GGM (Finance)

**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/CO.

**Copy for information to:**

1. GM(F&A), CWC, Corporate Office, New Delhi
2. Director (Finance/M&CP/Pers), CWC, CO, New Delhi,
3. MD, CWC, CO, New Delhi
4. PPS to GGM (systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars.
5. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this circular.