



माल एवं सेवाकर (जी.एस.टी.) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF GOODS & SERVICES TAX (GST)
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व्यापारी सूचना नं. 20/2018

(अ.क. 20 / GST/2017 दिनांक 05.01.2018)

विषय:- चाय, कॉफी, रबड आदि की नीलामी के उद्देश्य के लिए किसी प्राचार्य (principal) या नीलामी करनेवाले द्वारा व्यापार के अतिरिक्त स्थान से संबंधित वही खातों की पुस्तकों के रखरखाव से संबंधित मामलों के बारे में ।

Subject: - Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc. -Reg.

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा जारी परिपत्र सं. 23/23/2017-GST दिनांक 21.12.2017 फा.सं 349/58/2017-GST के तहत जारी परिपत्र की प्रतिलिपी सूचना, मार्गदर्शन एवं कार्रवाई के लिए प्राप्त करे ।

सभी संबंधित संगठनों से अनुरोध है कि वे इस परिपत्र की जानकारी अपने सभी सदस्यों निर्माताओं और व्यापारियों को दें ।

फा. सं. VGN(30)24/TC/2010
औरंगाबाद दिनांक 05/01/2018.

प्रतिलिपि प्रेषित :- मुख्य आयुक्त, माल एवं सेवाकर (जी.एस.टी.) नागपूर ।
:- उप/सहायक आयुक्त, सभी मंडल प्रभारी तथा आय.सी.डी.
:- डाक सूची के अनुसार

(श्रीकांत पाटील)

आयुक्त

माल एवं सेवा कर औरंगाबाद

(श्रीकांत पाटील)

आयुक्त

माल एवं सेवा कर औरंगाबाद



F. No. 349/58/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

Shri. Anupam Gupta
21.12.17

New Delhi, dated 21st December, 2017

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.- regarding

Various communications have been received regarding the difficulties being faced by a principal and an auctioneer in relation to maintaining books of accounts at each and every additional place of business related to stock of goods like tea, coffee, rubber, etc. meant for supply through an auction. Therefore, in exercise of the powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter.

2. As per the first proviso of section 35(1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') both the principal and the auctioneer are required to maintain the books of accounts relating to their additional place(s) of business in such places. It has been represented that both the principal as well as the auctioneer may be allowed to maintain the books of accounts relating to the additional place(s) of business at their principal place of business itself.

3. The issue has been examined. In exercise of the powers conferred under section 168 (1) of the CGST Act, for the purpose of uniformity in the implementation of the Act, it is hereby clarified that -

- (a) The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of

business if he wants to store the goods purchased through auction in such warehouses.

- (b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to sub-section (1) of section 35 of the CGST Act. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s).
 - (c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.
 - (d) Further, the principal or the auctioneer shall be eligible to avail input tax credit (ITC) subject to the fulfilment of other provisions of the Act and the rules made thereunder.
4. It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.
5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
6. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board.
7. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)