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Integrated HQ Min of Def (Army)
Quartermaster Generals' Branch
Canteen Services Directorate
Wing-III, West Block-3, R.K.Puram,
New Delhi-110066

95350/Q/DDGCS/Advisory/10-2017

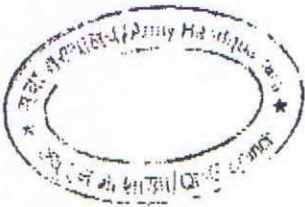
16 Jun 2017

HQ Southern Command (OL)	HQ Eastern Command (OL)
HQ Western Command (OL)	HQ Central Command (Q)
HQ Northern Command (OL)	HQ South Western Command (OL)
HQ IDS, HQ SFC, HQ ARTRAC (OL)	HQ A & N Command
Naval HQ (PDPS)	HQ Coast Guard (AD)
Air HQ (D/Accts)	HQ DG NCC (Lgs), HQ DGBR (Q)
HQ DG Assam Rifles	DGQA, DRDO, OFB

ADVISORY 10/ 2017: IMPLEMENTATION OF GST AT URCs

1. The Govt has declared 50% exemption of GST to CSD (copy of relevant extract att as Annx).
2. URCs' sales to end customers are exempted levy of GST. As a consequence, URCs are exempted from registration for GST and filing of monthly returns etc.
3. URCs need not make any extra efforts in implementation of GST wef 01 Jul 2017, except the following activities:-
 - (a) Ensure proper accounting of closing stock as on 30 Jun 2017 since, they have to be sold at old selling prices wef 01 Jul 2017.
 - (b) CSD Depots will be selling the balance stocks as on 30 Jun 2017 at the old rates to URCs. All the stocks received from CSD Depots with old selling prices during July 2017 and the closing stocks at URCs as on 30 Jun 2017 should be sold at old prices as on 30 Jun 2017 to end customer.
 - (c) No URC should refuse the stocks already demanded by them in the month of Jun 2017, as these stocks have been purchased and supplied to Depots.

Contd.....2/-



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(d) Goods purchased by CSD Depots from the companies in GST Regime (wef 01 Jul 2017) will be sold at revised wholesale price. URCs will sell these goods at revised retail price to end customers, which will be communicated by CSD HO in due course of time through their respective depots.

(e) It is advisable to liquidate old stocks at URCs as on 30 Jun 2017 first and then only start selling new stocks.

(f) Dual billing system may be followed, if all the stocks as on 30 Jun 2017 cannot be liquidated and sale of new stocks to be carried out with new rates, if situation warrants.

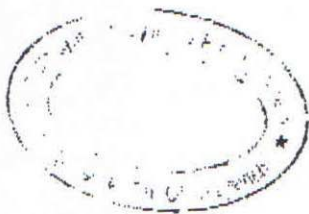
(g) CS Dte has directed CIMS management to prepare and forward revised software to all URCs, in order to switchover the billing process in GST environment. This is dependent on companies disclosing post GST prices to CSD HO in an early timeframe.

(h) All URCs should maintain the record of purchases and sales meticulously in electronic mode.

(j) The Government is yet to finalise e way bill procedure in GST environment for collection vehicles that will be used to collect stores from CSD Depots by URCs. Once e way bill is made mandatory for URCs, the same will be intimated.

4. However, as liquor is outside the purview of GST, URCs will continue with the existing system for sale of liquor.

5. This letter supersedes all earlier instrs on the subject and be disseminated to all URCs under respective comd.



(Signature)
(Naveen N)
Lt Col
Joint Dir
Canteen Services
For DDG CS

Copy to:-

CSD HO

QMG's Br/ Q1(E)

-For info pl.

6/12/2017

Fwd: Document from Jayesh Rawal - purandar8@gmail.com - Gmail

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GST RATE SCHEDULE FOR CERTAIN GOODS
 [As per discussions in the GST Council Meeting held on 3rd June, 2017]

S. No.	Chapter	0%	5%	12%	18%	28%
		(proposed GST Nil) (vii) Wick for diyas (viii) Rob (ix) Kalava (Raksha sara) (x) Chandan tika				
26.	Any Chapter [Supplies to Canteen Stores Department (CSD)]	1. 50% concession from applicable GST rate on supplies to Canteen Stores Department [with no concession from Compensation Cess], which will be refunded to the CSD [under section 55 of the CGST/SGST Act]. 2. Exemption from GST on supplies [sales] made by CSD to Unit Run Canteens and on supplies [sales] made by CSD or Unit Run Canteens to final consumer.				

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