



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, लखनऊ छावनी-226002
Office of the Principal Controller of Defence Accounts (Central Command)
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कार्यालय दूरभाष नं. -0522-2451547 कार्यालय फैक्स नं: 0522-2451993
Office Phone No: 0522-2451547 Office Fax No: 0522-2451993

पत्रांक:लेखा/1/3088/र.से.पु./सं2021-22

दिनांक: 05/07/2021

सेवा मे,

प्रभारी

संबन्धित उप कार्यालय/अनुभाग(M.O)

विषय: Clarification on applicability of GST on EPF/ESI.

सन्दर्भ: मुख्यालय कार्यालय का पत्रांक संख्या A/II/11101/GST/e-3816 दिनांक 02/07/2021 .

मुख्यालय कार्यालय का उपर्युक्त संदर्भित पत्र आपको सूचनार्थ, एवं आवश्यक कार्रवाई हेतु प्रेषित किया जाता है ।

संलग्न: यथोपरि

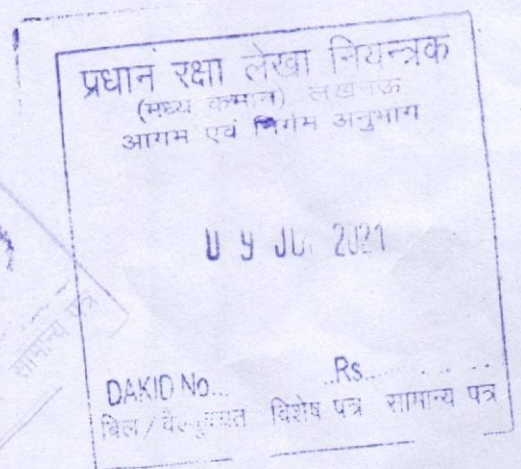
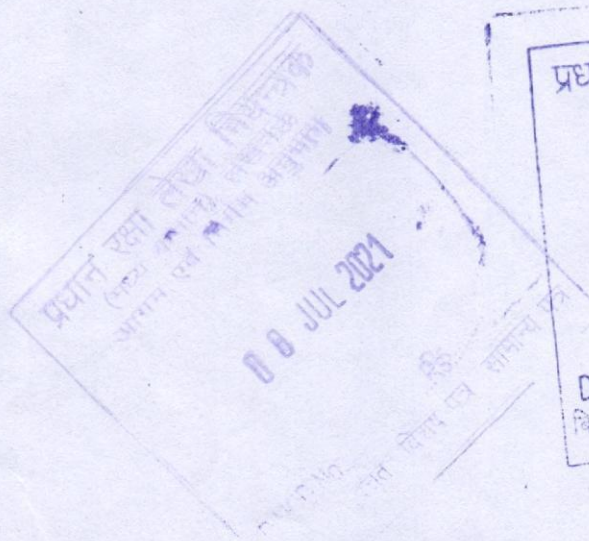
— हा —
वरिष्ठ लेखाधिकारी(लेखा)

प्रतिलिपि:

प्रभारी



स्वचलन कक्ष - ----- र.ले.प्र.नि.(म.क.) लखनऊ के वेबसाइट पर अपलोड करने हेतु ।

संलग्निका 19
वरिष्ठ लेखाधिकारी(लेखा)



स्वचलन कक्ष
सेवाधिकारी
09/07

SumitN...

	<p>कार्यालय, रक्षा लेखा महानियंत्रक, उलन बटार मार्ग, पालम दिल्ली छावनी 110010- O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS, ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010 दूरभाष : 011-25665548, 25665583/84, 25665736/37 ईमेल : hgaccounts.cgda@gov.in</p>	
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No. A/II/11101/GST/e-3816

Dated: 02.07.2021

To,

The All PCsDA/CsDA.

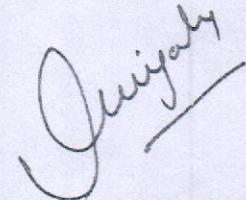
Sub: Clarification on applicability of GST on EPF/ESI.

References have been received in this office on the captioned subject wherein it was requested to issue necessary guidelines regarding applicability of GST on deduction of EPF and ESI amounts in respect of outsourcing of service contracts.

The Customs Excise and service Tax appellate Tribunal Order dated 13.4.2017 is also relevant in this regard.

GST may, therefore, be levied on the entire amount of transaction inclusive of ESI & EPF.

This is issued with the approval of Jt. CGDA (A&B).



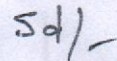
(PRIYANKA CHANDRA)
Sr. Dy. CGDA (A&B)

Copy to:-

1. The Dte of Accounts,
Air HQ, RKP,
New Delhi-66.
2. The IFA (EC)
Kolkata, Fort William,
Kolkata-700021.

This is also the disposal of your office letter No. Air HQ/25658/2A/D Accts/CS dated 25.05.2021.

This is also the disposal of your office letter No. IFA/Outsourcing /Vol-II dated 12.04.2021.



(PRIYANKA CHANDRA)
Sr. Dy. CGDA (A&B)