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कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियापा मार्ग, लखनऊ छावनी-226002

Office of the Principal Controller of Defence Accounts (Central Command)

Cariappa Road, Lucnow Cantt-226002

कार्यालय दूरभाष नं. -0522-2451547

कार्यालय फैक्स नं: 0522-2451993

Office Phone No: 0522-2451547

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

दिनांक: 02/08/2021

सेवा में,

प्रभारी

सभी संबन्धित अनुभाग/उप कार्यालय

विषय: Representation from society of Indian Automobile Manufactures (SIAM) dated 20/08/2020 regarding withholding of GST on transportation charges of chassis/ vehicles supplied to customers under ministry of Defence (MoD)

सन्दर्भ: मुख्यालय कार्यालय का पत्रांक संख्या A/III/11101/GST/e-3816 दिनांक 29/07/2021

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

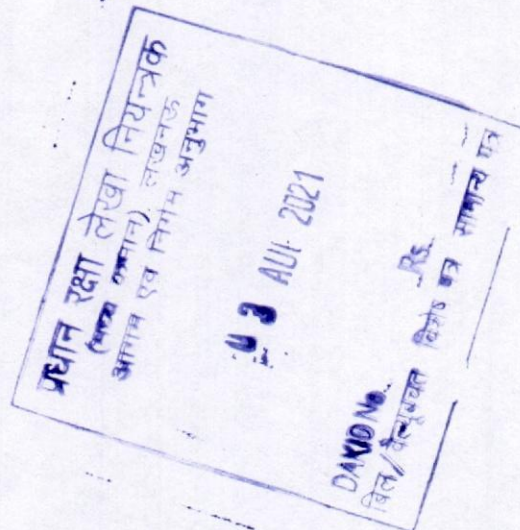
संलग्न: यथोपरि

— 54 —
वरिष्ठ लेखाधिकारी(लेखा)

प्रतिलिपि:

प्रभारी

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



संजय श्रीवास्तव
वरिष्ठ लेखाधिकारी(लेखा)

 समन्वित्तं वरुते	<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 : hqaccounts.cgda@gov.in</p>	
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No. A/III/11101/GST/e-3816

Dated: 29.07.2021

To,

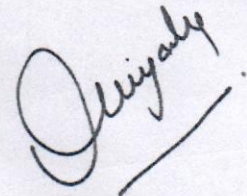
ALL PCsDA/CsDA

Sub: Representation from Society of Indian Automobile Manufactures (SIAM) dated 20.08.2020 regarding withholding of GST on transportation charges of chasis/vehicles supplied to customers under Ministry of Defence (MoD)-reg.

A copy of Ministry of Finance, Department of Revenue, Tax Research Unit OM CBIC-190354/47/2021-TO(TRU-II)-CBIC, dated 17.06.2021 received through MoD(Fin), DAD-Coord ID No. 10(3)DAD/C/2021, dated 29.06.2021 is forwarded herewith for your information and necessary action.

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

Encl : As above.

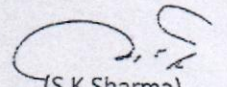


(PRIYANKA CHANDRA)
Sr. Dy. CGDA (A&B)

Ministry of Defence (Finance)
DAD-Coord, Room No.24-A,
South Block, New Delhi-110011.

Subject: Representation from Society of Indian Automobile Manufacturers (SIAM) dated 20.08.2020 regarding withholding of GST on transportation charges of chasis/vehicles supplied to customers under Ministry of Defence (MoD)-reg.

The undersigned is directed to forward herewith a copy of OM letter No. CBIC-190354/47/2021-TO(TRU-II)-CBIC dated 17.06.2021 along with its enclosure received from Ministry of Finance, Department of Revenue, Tax Research Unit for information and further necessary action.


(S K Sharma)
SO (DAD-Coord)

Dy. CGDA (Audit Coord)
Office of the CGDA, Ulan Batar Road, Palam, Delhi Cantt.
MoD(Fin) ID No.10(3)DAD/C/2021 dated 29.06.2021

*SAs (Audit-Coord)
forwarded at -
action pl.*

*SR
05/7*

रक्षा लेखा उप महानियंत्रक (आर०जी०)
Dy. CGDA (RG)

डाफ़्टी सं./Dy. No. 01 दि./Date 5/7/21

*Mi
06/7/21
AR (M. R. J)*

Office of Addl. FA (RK) & JS
Dy. No. 1561
Date 18/6/2021

CBIC-190354/47/2021-TO (TRU-II)-CBIC

Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

Room No. 146G, North Block, New Delhi
17th June, 2021

Office Memorandum

Subject: Representation from Society of Indian Automobile Manufacturers (SIAM) dated 20.08.2020 regarding withholding of GST on transportation charges of chassis/vehicles supplied to customers under Ministry of Defence (MoD)- Reg.

The undersigned is directed to refer to the representation of Society of Indian Automobile Manufacturers (SIAM) wherein they have stated that SIAM members /OEMs (like Tata Motors) supply chassis/motor vehicles to Defence Customers (Indian Army, Border Roads Organizations, and Military Engineering Services etc.) and as per supply orders deliver the same at the consignee locations. They raise bills charging GST on transportation charges based on the view that supply of vehicles along with transportation charges is a "composite supply" and GST rate applicable on the principal supply i.e. supply of vehicles, is applicable on transportation charges also. However, their claims for GST on transportation are being disallowed on the ground that transport of defence or military equipment by a Goods Transport Agency (GTA) is exempt from GST (copy of reference enclosed).

2. In this regard, it is stated that according to provisions of GST law, if the contract between the supplier and Defence customers is for the supply of equipment on CIF basis, the same shall constitute a composite supply and transportation charges, which is part of the composite supply would be liable to GST at the same rate as applicable to the principal supply, i.e. motor vehicles. The exemption in notification No. 12/2017-CFR Sr. No. 21 which exempts transportation of defence equipment by GTA may not be relevant in such a case. Action as appropriate may be taken at your end.

Encl: As above

Pramod Kumar

(Pramod Kumar)
Director (TRU-II)

To:

Ms Mala Dutt
Additional Secretary and Financial Advisor (Acquisition)
134-A Ministry of Defence, South Block
New Delhi-110001

878/VA/VI/CI/21
18/6/2021

21/06/2021

Dy. No. 837
17.6.2021

Examined
17/6
1. Adifa (RK) & JS

18/6
Dir (TRU-II) - (com)
S (TRU-II)