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7-09-2017

OFFICE OF THE COMMISSIONER, CGST, CUSTOMS & CENTRAL EXCISE
48, Administrative Area, Arera Hills, Hoshangabad Road, Bhopal-462011

F.No.IV(16)21/GST Cell/Tech/BPL/17-18/Pt.I

Dated 06.09.2017

To
The Director
Central Farm Machinery Training & Testing Institute
Tractor Nagar,
P.O.Budni (M.P.)-466 445

T.E.
Pl. Issue to all
manufacturers & our
ministry.
GR
7/09/17

Sir,

Subject : Applicability of Goods & Service Tax (GST) on Testing, Calibration, Safety check or certification related to protection or safety of workers, consumers in respect of Farm Implements & Machinery in FMTTIs – Seeking confirmation – reg.

Please refer to your letter No.1-4/2001-Estt. dated 29.08.2017 on the above subject.

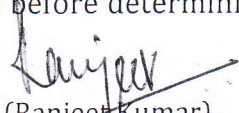
2. In this regard, your attention is invited to Sl.No.47 of Notification No.12/2017-Central Tax(Rate) dated 28.06.2017 which stipulates that :-

Services provided by the Central Government, State Government, Union territory or local authority by way of -

- (a) Registration required under any law for the time being in force;
(b) Testing, calibration, safety check or certification related to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.

3. The aforesaid description of the service provided by the Government is exempted from GST leviable thereon. If your institute run by Central Government, the activity of testing, calibration, safety check or certification related to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force provided by the said Institute is exempted from the levibility of GST.

4. It may please be noted that the guidance given herein is based on the information provided vide your letter dated 29.08.2017, however, the relevant provisions of CGST Act, 2017 and notifications issued thereunder may kindly be referred before determining your tax liability.


(Ranjeet Kumar)
Joint Commissioner(Tech)

Copy to :

1. The Additional Commissioner(CCO), CGST, Customs & Central Excise, Bhopal
2. The Assistant Commissioner, CGST, Customs & Central Excise, Bhopal-IV

Joint Commissioner(Tech)