

पत्रांकः जी.एस.टी./2018-19/

1819065

१४० /वाणिज्य कर  
कार्यालय- कमिश्नर, वाणिज्य कर,  
उत्तर प्रदेश।

(जी.एस.टी. अनुभाग)

लखनऊः दिनांक: 14 नवम्बर, 2018

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1  
एडीशनल कमिश्नर ग्रेड-2(वि०अनु०शा०)  
समस्त ज्वाइन्ट कमिश्नर (कार्य०)/(वि०अनु०शा०)  
वाणिज्य कर, उत्तर प्रदेश।

विषयः- टी बोर्ड ऑफ इण्डिया द्वारा स्रोत पर कर के संग्रहण के सम्बन्ध में।


भारत सरकार, वित्त मंत्रालय, राजस्व विभाग सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा टी बोर्ड ऑफ इण्डिया द्वारा स्रोत पर कर के संग्रहण के सम्बन्ध में Circular NO-74/48/2018-GST जारी किया जाना है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस निर्देश के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन एवं विभिन्न व्यापारिक संगठनों को भी अपने स्तर से अवगत कराना सुनिश्चित करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरांत जारी किया जा रहा है।

संलग्नकः- उपरोक्तानुसार।

भवदीय,

  
(विवेक कुमार)

एडीशनल कमिश्नर (जी०एस०टी०)  
वाणिज्य कर, मुख्यालय, लखनऊ।

**F. No. 20/16/04/2018- GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, Dated the, \_\_ November, 2018

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All)  
The Principal Directors General/ Directors General (All)

Madam/Sir,

**Subject: Collection of tax at source by Tea Board of India – Reg.**

Tea Board of India (hereinafter referred to as the, “Tea Board”), being the operator of the electronic auction system for trading of tea across the country including for collection and settlement of payments, admittedly falls under the category of electronic commerce operator liable to collect Tax at Source (hereinafter referred to as, “TCS”) in accordance with the provisions of section 52 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as, “the CGST Act”).

2. The participants in the said auction are the sellers i.e. the tea producers and auctioneers who carry out the auction on behalf of such sellers and buyers.

3. It has been represented that the buyers in the said auction make payment of a consolidated amount to an escrow Account maintained by the Tea Board. The said consolidated amount is towards the value of the tea, the selling and buying brokerages charged by the auctioneers and also the amount charged by the Tea Board from sellers, auctioneers and buyers. Thereafter, Tea Board pays to the sellers (i.e. tea producers), from the said escrow account, for the supply of goods made by them (i.e. tea) and to the auctioneers for the supply of services made by them (i.e. brokerage). Under no circumstances, the payment is made by the Tea Board to the auctioneers on account of supply of goods i.e., tea sold at auction.

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4. A representation has been received from Tea Board, seeking clarification whether they should collect TCS under section 52 of the CGST Act from the sellers of tea (i.e. the tea producers), or from the auctioneers of tea or from both.
5. The matter has been examined. In exercise of the powers conferred under sub-section (1) of section 168 of the CGST Act, for the purpose of uniformity in the implementation of the Act, it is hereby clarified, that TCS at the notified rate, in terms of section 52 of the CGST Act, shall be collected by Tea Board respectively from the -
  - (i) sellers (i.e. tea producers) on the net value of supply of goods i.e. tea; and
  - (ii) auctioneers on the net value of supply of services (i.e. brokerage).
6. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
7. Difficulties faced, if any, in implementation of the above instructions may please be brought to the notice of the Board.
8. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)