

Commissionerate of CT and GST, Odisha, (At-Cuttack)
(Finance Department, Government of Odisha)

No.10187 Dt.09.07.18

To

Managing Director,
Odisha State Civil Supplies Corporation Ltd.
C/2, Nayapalli, Bhubaneswar-12

Sub:- GST on custom milling charges.

Ref :- Your letter No.10035 dated. 12.06.2018.

Sir,

As per GST law, the rice milling undertaking custom milling of paddy for OSCSC are liable to pay GST on such custom milling charge, on the due date of filing of tax return. For delayed payment of tax, there is provision for automatic levy of interest which will be imposed on the rice millers in any case. Discharging one's tax liability is never linked to receipt of payment from the service recipient. In this case OSCSC, being the recipient of the custom milling service, should sort out the issue with the rice millers. As per the GST law, the rice millers have to discharge their tax liability, with interest for delayed payment, failing which they will face penal action as provided in GST law. Such penal action, being statutory in nature, cannot be wished away or exempted. Hence, whatever be the situation, the rice millers must be advised to pay their arrear GST liability at the earliest (and should continue to pay their current liability on a monthly basis within the due date) to avoid penal action.

This is for kind information and necessary action. This is issued with the approval of the Commissioner of CT & GST, Odisha.

Yours faithfully,

Sd/-

Addl. Commissioner CT & GST
(Policy)



Odisha State Civil Supplies Corporation Ltd.

C/2 Nayapalli, Bhubaneswar-12

File No. OSCSC/VAT/15/2016-17

Memo No. 11964 Dt 19.7.18


Copy to All CSO-cum - District Managers, OSCSC Ltd., for information & necessary action. They are instructed to circulate this guideline among all custom millers under their control for immediate necessary action.

Financial Adviser &
Chief Accounts Officer

P.T.O

Memo No 11965 Dt 19.7.18

Copy to All Collectors for information & necessary action.


Financial Adviser &
Chief Accounts officer

Memo No 11966 Dt 19.7.18

Copy to Additional Director(FS)-cum-Ex-officio Joint Secretary to Govt. FS & CW Department, Odisha, Bhubaneswar for information & necessary action.


Financial Adviser &
Chief Accounts officer

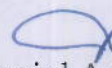
Memo No 11967 Dt 19.7.18

Copy to CGM(F) / GM(Proc) / GM(Accts)/ GM(PDS) / Proc Accounts Section for information & necessary action.


Financial Adviser &
Chief Accounts officer

Memo No 11968 Dt 19.7.18

Copy to Chairman, All Odisha Rice Millers Association (AORMA), Bhubaneswar for information & necessary action. This is with reference to this office Memo No.10037 dt.12.06.18.


Financial Adviser &
Chief Accounts officer