



## राजस्थान राज्य भण्डार व्यवस्था निगम

(सरकार का प्रतिष्ठान)

प्रधान कार्यालय, भवानी सिंह मार्ग, जयपुर

### GST - CIRCULAR

In continuation of circular No. 1681 dtd. 02.02.2018, you are hereby informed that storage or warehousing of the following commodities namely cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibers such as cotton, flax, jute etc, indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea are **exempted** from GST

It is further clarified that storage and warehousing of **both cotton and jute bales is also exempted from GST**. Thus, cotton (both ginned and baled) is exempted from GST.

Further, storage of **all** types of pulses (**whether whole or split**) is included in the exemption notification. Accordingly, for the storage and warehousing of above commodities, " bill of supply" needs to be issued w.e.f. 01.10.2019 provided payment are also received on or after 01.10.2019 .

However, if services are provided prior to 01.10.2019 and payment has also been received prior to 01.10.2019 and billing is being done after 01.10.2019, the above said changes shall not be applicable.

Hence you are directed to ensure that the bills/invoices are issued accordingly. In case of any query/clarification in this regard Corporation's GST Consultant (Mrs Sunita Sultania) M.N . 9828063637 may be contacted by you during working hours.

(Dr. Brij Bhushan Sharma)  
Financial Advisor

Date : 19/03/2020

F. No. : HO/Acctt/c/GST/2019-20 / 3474

Copies to the following for compliance and necessary action :-

1. JD (Development/Administration)
2. Astt. Director (Q.C.)
3. Ex. En
4. AAO(P)
5. Programmer
6. GST Consultant Sunita Sultania & Co.
7. All Sr. W.M./W.M./In-charges.....

Financial Advisor