

मध्यप्रदेश राज्य कृषि विपणन बोर्ड
26, किसान भवन, अरेरा हिल्स, जेल रोड, भोपाल

क्रमांक/लेखा/जी.एस.टी./2017-18/
प्रति,

भोपाल, दिनांक .12.2017

संयुक्त संचालक,
म.प्र.राज्य कृषि विपणन बोर्ड,
आंचालिक कार्यालय.....

विषय :- जी.एस.टी. के अंतर्गत पंजीयन कराए जाने के संबंध में।

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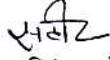
उपरोक्त विषयान्तर्गत जी.एस.टी.के संबंध में संयुक्त संचालक एवं मण्डी समितियों द्वारा पंजीयन के संबंध में मार्गदर्शन चाहा गया है। इस संबंध में सनदी लेखापाल से अभिमत प्राप्त किया गया है जो निम्नानुसार है :-

"As per provisions of GST law the person is liable for registration if its aggregate turnover exceeds Rs 20 Laes. The turnover is defined to include the aggregate value of all taxable supplies including exempt supply, export of goods or services etc. Hence if the total turnover is exceeding Rs. 20 Laes then the mandis are liable to register under GST and pay tax on taxable services."

A write up on services liable/exempt under GST is enclosed.

कृपया उपरोक्त सीमा में टर्न ओवर होने पर जी.एस.टी.में पंजीयन की कार्यवाही की जाए तथा जी.एस.टी. में उल्लेखित सभी रिपोर्ट रिटर्न समय सीमा में प्रेषित किए जावें।

प्रबंध संचालक द्वारा अनुमोदित


(राजेश सिंह कौरव)

अपर संचालक(वित्त)

मध्यप्रदेश राज्य कृषि विपणन बोर्ड
भोपाल

क्रमांक/लेखा/जी.एस.टी./2017-18/ 102-3

भोपाल, दिनांक 21.12.2017

प्रतिलिपि :- सूचनार्थ एवं आवश्यक कार्यवाही हेतु।

सचिव, कृषि उपज मण्डी समिति.....जिला.....


अपर संचालक(वित्त)

मध्यप्रदेश राज्य कृषि विपणन बोर्ड
भोपाल

GALA RENT	IT IS NOT EXIGIBLE TO TAX IF GALA IS ALLOTTED TO STORE AGRICULTURAL PRODUCE. OTHERWISE SAME IS TAXABLE.
RENT OF LAND (BAZAR)	NOT CHARGEABLE UNDER GST
TRANSFER FEES	NOT CHARGEABLE UNDER GST
LICENSE FEES	NOT CHARGEABLE UNDER GST
LICENSE RENEWAL FEES	NOT CHARGEABLE UNDER GST
GATE FEES	NOT CHARGEABLE UNDER GST
VEHICLE ENTRY FEES	NOT CHARGEABLE UNDER GST
MAINTENANCE CHARGES	NOT CHARGEABLE UNDER GST
MARKET FEES	NOT CHARGEABLE UNDER GST



GST

(GOODS AND SERVICES TAX)

Aggregate Turnover in GST

1. Turnover, in common parlance, is the total volume of a business. The term 'aggregate turnover' has been defined in GST law as under:

"Aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

2. The aggregate turnover is a crucial parameter for deciding the eligibility of a supplier to avail the benefit of exemption threshold of Rs. 20 Lakhs [Rs. 10 Lakhs in case of special category States except J & K] and for determining the threshold limit for composition levy. Let us dissect the definition in small parts to understand the meaning clearly. There are certain terms used in the definition which need a bit of elaboration.

3. It may be noted that the inward supplies on which the recipient is required to pay tax under Reverse Charge Mechanism (RCM) does not form part of the 'aggregate turnover'. The law stipulates certain supplies like, Goods Transport Agency services, services received from outside India, to name a few, where the recipient of service is made to pay the tax. The value of such supplies on which tax is paid, would not form part of the 'aggregate turnover' of recipient of such supplies. However, the value of such supplies would continue to be part of the 'aggregate turnover' of the supplier of such supplies.

4. The second element of value which would not be included in the 'aggregate turnover' is the element of central tax, state tax, union territory tax and integrated tax and compensation cess.

5. The value of exported goods/services, exempted goods/services, inter-state supplies between distinct persons having same PAN would be added to 'aggregate turnover'.

6. Last but not the least, such turnover is to be calculated by taking together the value in respect of the activities carried out on all-India basis.

7. The aggregate turnover is different from turnover in a State. The former is used for determining the threshold limit for registration as well as eligibility for Composition Scheme. However, the composition levy would be calculated on the basis of turnover in the State.



Prepared by: National Academy of Customs, Indirect Taxes & Narcotics



Directorate General of Taxpayer Services
CENTRAL BOARD OF EXCISE & CUSTOMS
www.cbec.gov.in

Dear sir ,

GST LIABILITY ON SERVICES PROVIDED BY AGRICULTURE PRODUCE MARKETING BOARD.

1) NATURE OF SERVICES OF AGRICULTURE PRODUCE MARKETING BOARD

Agricultural Produce Marketing Committees or Boards are set up under a State Law for purpose of regulating the marketing of agricultural produce. Such marketing committees or boards have been set up in most of the States and provide a variety of support services for facilitating the marketing of agricultural produce by provision of facilities and amenities like, sheds, water, light, electricity, grading facilities etc. They also take measures for prevention of sale or purchase of agricultural produce below the minimum support price.

Agriculture produce marketing board collect following fees/charges/consideration :-

a) Gala Deposit/Lease premium :-

It is either refundable interest free security deposit or Lease premium charged from Gala holders for meeting the costs of construction of Gala.

b) Gala Rent :-

It is monthly rent charged from Gala Holders.

c) Market rent :-

rent of vacant land charged from vendors of agricultural produce who do not have gala.

d) Licence fees, Licence renewal fees: -

Pertain to grant of Licence.

e) Gate fee or Vehicle entry fee: -

Charges for bringing cattle or vehicles with agricultural produce.

f) Market fees -

Commission on sale and purchase of agricultural produce in market yard.

Maintenance Charges - Charges from Gala holders for common maintenance expenses.

2) a) Notification 12 of 2017 of the Ministry of Finance dated 28th June, 2017 lays down the list of services that have been exempt from Goods and Services Tax in exercise of the powers conferred by Section 11(1) of the Central Goods and Services Tax Act, 2017.

b) List of services mentioned in Notification No. 12 of 2017 will exempt from CGST as well as SGST, services provided by agriculture produce marketing board is also covered under said list under heading 9986 provide as under :-

"Services relating to cultivation of plants, and rearing of all life forms of animals except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of -

- a) Agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;
- b) Supply of farm labour
- c) Processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;
- d) Renting or leasing of agro machinery or vacant land with or without structure incidental to its use;
- e) Loading, unloading, packing, storage or warehousing of agricultural produce;
- f) Agricultural extension services;
- g) Services by any Agricultural Produce Market Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.

3) CONCLUSION

PARTICULARS OF INCOME / RECEIPT	CHARGEABILITY
GALA DEPOSIT	GALA DEPOSIT IS NOTHING BUT INTEREST FREE REFUNDABLE SECURITY DEPOSIT. SAME IS NOT RENT. SAID AMOUNT IS NOT EXIGIBLE TO GST. HOWEVER, WHERE RENT FROM SHOP IS TAXABLE.

GALA RENT	IT IS NOT EXIGIBLE TO TAX IF GALA IS ALLOTTED TO STORE AGRICULTURAL PRODUCE. OTHERWISE SAME IS TAXABLE.
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