

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

No. 4628/CT, Dated 27/3/2019  
VI-16/3/2015-Int-CT-(Part-2)

To

The MSTC Limited  
Toshali Plaza, Third Floor  
Room No.TP-B/1-03&08,  
Satya Nagar,  
Bhubaneswar - 751 007

Sub: Clarification on applicability of GST rate on auction sale of WIM weigh bridges and accessories- reg.

Ref: Your e-Mail Dated 05/03/2019

Sir,

In inviting a reference to the e-mail referred to above on the aforementioned subject I am directed to clarify on the applicable GST rate on auction sale of WIM weigh bridges and accessories services as below.

Vide Notification No.36/2017-Central Tax (Rate) dated 13.10.2017 issued under Section 9(3) of the CGST Act and matching notification issued by the Finance Department under OGST Act, the liability to pay tax on sale of old and used goods including waste and scrap by the Central Govt or State Govt shall be on the registered recipient of the supply on reverse charge basis. (Notification is enclosed)

Therefore, for the proposed auction sale of listed goods installed at the Laxmannath Check-gate (now abolished), the State Government will not be liable to pay GST. But the successful bidder will be liable to pay GST on the auction sale value at the rate of 18 % ( 9% CGST + 9% OGST) or 18% IGST if the registered recipient belongs another State. The applicable rate of GST on weighing machine (HSN-8423) and parts thereof is 18%. Similarly the applicable rate of GST on scrap Cable is also 18%( HSN-8548).

This is issued with approval of the Commissioner of CT & GST.

Yours faithfully,

  
27.03.19

Addl. Commissioner CT & GST  
(Policy)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 36 /2017-Central Tax (Rate)

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.4/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676 (E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to Government of India

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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NOTIFICATION  
The 13<sup>th</sup> October, 2017

S.R.O.No. In exercise of the powers conferred by sub-section (3) of section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No. 19841-FIN-CTI-TAX-0022-2017, dated the 29<sup>th</sup> June, 2017, published in the Extraordinary issue No. 1136 of the Odisha Gazette, dated the 29<sup>th</sup> June, 2017 bearing S.R.O.No 298, namely:-

In the said notification:-

(i) after Serial No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted under appropriate column, namely: -

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[NO. 29767 FIN-CTI-TAX-0043/2017]

By order of the Governor

  
Deputy Secretary to Government