

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

No 1510 /CT
To POL-56/3/2017-policyDated. 25/1 /2018

**The Managing Director
Odisha State Cashew Development Corporation Ltd.
2nd Floor, F-4 Block, I.R.C Village
Bhubaneswar-751015**

Sub: Clarification on levy of GST

Ref: Your letter No.4888 dated 31.10.2017

Sir,

I am directed to say that the issues raised in the letter referred to above received through Finance Department have been examined and the necessary clarifications are given below.

1. Consideration money received by the Corporation for leasing Cashew plantation area is taxable @18% (9% CGST + 9% SGST) for providing leasing service.
2. Auction sale of cashew nuts harvested by the Corporation is also taxable @ 5% on the auction sale value since Corporation cannot claim exemption as an agriculturist.
3. Auction sale of apple will not attract levy of GST since the rate of GST on fresh apple is 'nil'.

This is issued with the approval of the Commissioner of Commercial Taxes, Odisha.

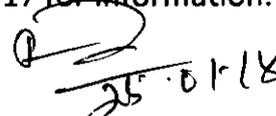
Yours faithfully



Addl. Commissioner of Commercial Taxes
(Policy)

Memo No. 1511 /CT.,Dated 25/11/18

Copy sent to the Under Secretary to Government, Finance Department with reference to letter No.35786/F dated. 05.12.2017 for information.



Addl. Commissioner of Commercial Taxes
(Policy)

53221/2018/Policy Section

Memo No. 15/2 /CT.,

Dated 25/1/18

Copy to all JCCTs (Territorial Ranges)/DCCTs & ACCTs of all Circles for information.


25.01.18

Addl. Commissioner of Commercial Taxes
(Policy)