

I/10880/2019

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

No. 3626/CT.
POL-56/3/2017-Policy
To

Dated 8 / 3 /2019

The Project Director, Watersheds &
Deputy Director, Soil Conservation, Cuttack
Kanika Road, Tulasipur
Cuttack-753008

Sub: Applicability of GST for advance sale of standing crops (right to pluck cashew nuts and apples) for the harvesting season-2019

Ref: Your Letter No.27/PD.WS dated 3/01/2019

Madam/Sir,

As it appears from the letter under reference, you intend to lease out the cashew plantation area located inside the Soil Conservation & Demonstration Centre (SCDC) to prospective bidders for harvesting of cashew nuts and apples and sought clarification as to the applicable GST rate on the consideration receivable/received from such lessee. Accordingly, I am directed to clarify that the amount receivable/received as consideration for such lease is chargeable to GST @18 % (9% CGST + 9% SGST) provided, your organization is registered under the GST law.

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

Yours faithfully,



Addl. Commissioner, CT & GST
(Policy)