



आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क,  
सांख्यिक-भाग, पैलेस, पोस्ट बैग नं.10, इन्दौर (म.प्र.)

OFFICE OF THE COMMISSIONER  
CGST & CENTRAL EXCISE

MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.)  
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फा0 संख्या:1(Gen)30-01/18-19/GST/T/

इन्दौर, दिनांक 24.01.2019

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Notice No. 68/2018-19 dated 24.01.2019** की प्रति आयुक्तालय, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रोपेक्षित की जा रही है :

- 1 मुख्य आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 2 आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 4 अपर आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 5 उप आयुक्त (System), केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर-I/II/III/IV/V/VI/VII/VIII Dewas
- 16 प्रमुख लेखा अधिकारी, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 17 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 18 The Chairman Association of Industries Madhya Pradesh, 6. Polo Ground, Above State Bank of India, Indore.
- 19 The Chairman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 20 The Chairman, All India Manufacturers Organisation, 10, Polo Ground, Industrial Estate, Indore- 452003.
- 21 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore..
- 22 The Chairman, Tax Practioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 23 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

सुभाष पुजारी

अधीक्षक (तकनीकी)

सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर



**OFFICE OF THE COMMISSIONER**

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**TRADE NOTICE NO.68/2018-19**

**Dated: 24.01.2019**

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**Subject: Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC) -reg.**

Copy of Circular No.83/02/2019-GST dated 01.01.2019 issued under F. No. 354/428/2018-TRU OSD (TRU), Government of India, Ministry of Finance, Department of Revenue, CBIC, New Delhi is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent member of Trade Associations/ Chamber of Commerce and Industry/Members of RAC and all others concerned persons under the jurisdiction of CGST Commissionerate Indore.

(Issued from file C. No. I(Gen)30-01/18-19/GST/TP-I)

*Neerav*  
24/1/19  
(Neerav Kumar Mallick)  
Commissioner

To.

As per mailing list.

Copy of Circular No.83/02/2019-GST dated 01.01.2019 issued under F. No. 354/428/2018-TRU OSD (TRU), Government of India, Ministry of Finance, Department of Revenue, CBIC, New Delhi.

**F. No. 354/428/2018-TRU**  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Tax research Unit  
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North Block, New Delhi,  
 Dated 05.07.2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Commissioners/  
 Commissioner of Central Tax (All) /  
 The Principal Director Generals/ Director Generals (All)

Madam/Sir:-

**Subject: Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC) - reg.**

Representations have been received seeking clarification regarding applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC). The matter has been examined.

2. The ADB Act, 1966 provides that notwithstanding anything to the contrary contained in any other law, the Bank, its assets, properties, income and its operations and transactions shall be exempt from all the taxation and from all customs duties. The Bank shall also be exempt from any obligation for payment, withholding or collection of tax or duty [Section 5 (1) of the ADB Act, 1966 read with Article 56 (1) of the Constitution of India]. DEA has already conveyed vide letter No. 1/28/2002-ADB dated 22.02.2002 addressed to ADB that taxable services provided by ADB are exempted from service tax.

2.1 Similarly, IFC Act, 1958 also provides that notwithstanding anything to the contrary contained in any other law, the Corporation, its assets, properties, income and transactions authorised by the Agreement, shall be immune from all taxes and from all customs duties. The Corporation shall also be immune from liability for payment of any tax or duty [Section 3 (1) of IFC Act, 1958 read with Article 56 (1) of the Schedule thereto refers].

3. CESTAT Mumbai vide final order dated 17-10-2016 in the matter of M/s Coastal Gujarat Power Ltd. has held that when the enactments that honour international agreements specifically immunize the operations of the service provider from taxation, contrary to the provisions of the provider, that in the form of Section 66A of Finance Act, 1994 will not prevail. The provider being not only immune from taxation but also absolved of any obligation to collect and deposit any tax, there is no scope for subjecting the recipient to tax. There is no need for a separate exemption and existing laws enacted by the sovereign legislature of the Union suffice for the purpose of giving effect to Agreements.

4. Accordingly, it is clarified that the services provided by IFC and ADB are exempt from GST in terms of provisions of IFC Act, 1958 and ADB Act. The exemption will be available only to the services provided by ADB and IFC and not to any entity appointed by or working on behalf of ADB or IFC .

5. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours Faithfully,

(Shashikant Mehta)

OSD, TRI

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