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

No. 10188 CT, Dated 9/7/2018  

To  
Commandant 84 BN BSF  
Reserve Police Office  
Nabarangpur  

Sub: Request for exemption from filing of monthly GST return and from payment of GST  

Ref: Your letter No.7508-10 dated 19.06.2018  

Sir,  

In inviting a reference to the letter referred to above on the aforementioned subject, I am directed to say that once registered under the GST Acts, filing of periodical returns is mandatory and so also payment of tax due. The Commissioner is not empowered under the law to exempt any person including a registered Government Organization from payment of tax or from filing of return. Therefore, it is advised to file the pending returns along with payment of tax due.  

This is for further information that, w.e.f. 13.10.2017, disposal of used vehicles, old and used goods, waste and scraps and confiscated goods by Central Government, State Government or a Local Authority is subjected to tax on reverse charge whereby the auction purchaser (registered under the GST Acts) is liable to pay the tax due; not the auction seller. Copy of the relevant Notification is enclosed herewith for reference. In your case, if the liability is on account of sale of scrap or used materials and the auction purchaser is registered under the GST Acts, the liability to pay tax shall be on such auction purchaser; and not on you.  

Therefore, if the registration has been obtained to discharge GST liability accruing from sale of scrap and used goods only, and there is no other taxable transaction (or the annual aggregate value of all taxable transactions is less than Rs. 20 lakhs), you may consider the option of surrendering the GST registration after filing the backlog returns till the date of surrender.  

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

Yours faithfully,  

[Signature]

Addl. Commissioner CT & GST  
(Policy)  

Dated 9/7/2018  

Memo No. 10189 CT,  

Copy to Head of CT & GST Territorial Range Koraput at Jeypora/ Head of CT & GST Circle, Nabarangpur for information.  

[Signature]

Addl. Commissioner CT & GST  
(Policy)
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  

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

New Delhi, the 13th 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 28th 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 28th 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  

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

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

(Ruchi Bisht)  
Under Secretary to Government of India