

No. 10-10/2011-Desk (MDM)  
Government of India  
Ministry of Human Resource Development  
(Department of School Education & Literacy)  
(MDM Division)

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Shastri Bhavan, New Delhi  
Dated: the 13<sup>th</sup> October, 2017

To

**The Principal Secretary/Secretary (Education) /Nodal Department for Mid-Day Meal Scheme for all State Governments /UT Administrations.**

**Subject: Registration under Goods & Services Tax (GST)-clarification reg,**

Sir/Madam,

I am directed to say that Central Government rolled out Goods and Services Tax (GST) on 1<sup>st</sup> July, 2017. As per the notification issued by the Ministry of Finance, no GST is payable on unbranded cereals.

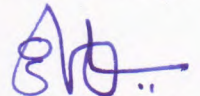
2. It is pertinent to mention that food grain under Mid Day Meal are supplied by Food Corporation of India (FCI) on post payment basis. The Regional Offices of FCI have asked some State Governments to provide GST No. for indicating it on the Bill of Supply. The said direction tantamounts to registration of concerned State authorities under GST.

3. In order to resolve the above issue, advice of Food Corporation of India was solicited. The FCI has clarified vide letter No. A/cs/MDM/16(1)/17-18/427 dated 11<sup>th</sup> September, 2017 that foodgrain supplied by FCI comes under GST exempted category. But as per Section 31(3)(c) of CGST Act, a registered person supplying exempted goods or services shall issue Bill of Supply for such goods and services. The bill of supply shall bear mandatory details/fields such as Name, address and GSTIN of the recipient for enabling FCI to file GST return. A copy of the FCI letter is enclosed for your information, further necessary action.

4. In view of the above clarification from FCI, the State Governments are required to get themselves registered under GST for obtaining GSTIN. However, no GST will be payable by the States/UTs on the food grains supplied by FCI under Mid Day Meal Scheme because unbranded food grain is exempted from GST.

Encl.: as above

Yours faithfully,



**(G. Vijaya Bhaskar)**  
Director (MDM)  
Tele 011-23388641

Copy to:

1. **The Director (MDM) of all the states/UTs for information & necessary action.**

भारतीय खाद्य निगम  
मुख्यालय  
16-20, बाराखम्बा लेन, नई दिल्ली - 110001  
फैक्स: / FAX: 011-23413241, 43527433



FOOD CORPORATION OF INDIA,  
HEADQUARTERS  
16-20, BARAKHAMBA LANE,  
NEW DELHI - 11001  
दूरभाष: / Phone: 011-43527697, 43527698

दूरभाष/ Phone: CGM (A/es) 011 43527311, GM (A/es) 011 43527608, DGM (A/es) 011 43527604

ईमेल: / Email: afaaeets.fci@nic.in

नंबर:- A/cs/MDM/16(1)/17-18./427

Date: 11.09.2017.

श्री राजीव कुमार  
अवर सचिव (एमडीएम),  
मानव संसाधन विकास मंत्रालय,  
स्कूल शिक्षा एवं साक्षरता विभाग,  
शास्त्री भवन, नई दिल्ली

विषय:- Registration under GST-Clarification regarding

महोदय,

Please refer to your letter no. 10-10/2011-Desk(MDM) dated 10.08.2017 regarding clarification for applicability of GST on unbranded cereals supplied under MDM Scheme and obtaining of GSTIN from government parties for mentioning in Bill of Supply.

In this context it is stated that as per Section 31(3) (c) of CGST Act, a registered person supplying of exempted goods or services shall issue Bill of Supply for such goods /services.

Since major business of FCI is only supply of foodgrains such as wheat, paddy, rice, pulses and all of these falling under GST exempted category. Therefore all the FCI offices have to issue Bill of Supply for foodgrains issued which is having a mandatory details/fields " Name, address and GSTIN of the recipient" for filling GST return.

This is for your kind information and necessary action at your end.

भारतीय,  
रश्मि  
(रश्मि गुलाटी)  
महाप्रबन्धक (लेखा)

↓  
2/9/17  
So (Asst)