



Controller General of Defence Accounts  
Ulan Batar Road, Palam, Delhi Cantt – 110010  
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(GST Cell)  
E-Mail : [cgdanewdelhi@nic.in](mailto:cgdanewdelhi@nic.in)



IAW/9/9504/GST.Pt-I

Dated: 07.12.2017

Circular

To,

All PCsDA/CsDA/PIFAs/IFAs/Service HQrs

Sub: Exemption from Section 51 of CGST Act, 2017 to Armed Forces-reg.

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Please find enclosed a copy of Dept. of Revenue, CBEC, GST(Policy Wing), Gol(MoF) Circular bearing no. 349/147/2017-GST dt. 31st October, 2017 on the above mentioned subject received under MoD(Fin/GS) ID no. 30(10)/GS-II/2017 dt. 21.11.2017..

2. In the circular it is to intimate that the request made to keep the Units of Army out of the purview of the requirement to register as Tax Deductor under section 51 of the Central Goods and Services Tax Act, 2017(CGST Act) cannot be acceded to. This is for information and necessary action please.
3. This issues with the approval of Jt. CGDA(Pen).

ACGDA(GST Cell)

Copy to:

EDP Cell(Local)- for uploading on the website.

ACGDA (GST Cell)


36

Government of India  
Ministry of Defence (Finance)  
GS-II Section

CIRCULAR

**Subject :** Exemption from Section 51 of CGST Act,2017 to Armed Forces-reg.

Please find enclosed a copy of Mistry of Finance, Department of Revenue, CBEC,GST (Policy Wing) letter No. 349/147/2017-GST/161/1/11/17 dated 31.10.2017 on the subject cited above for information and necessary action.

  
(Mansi Mehta)  
AFA (GS-II)

1. FP Directorate of Army.
2. FP Directorate of Navy
3. FP Directorate of Air Force
4. DG,NCC/DRDO/Border Road/Coast Guard/CGDA ✓

Ministry of Defence (Fin/GS-II) ID No 30(10)/GS-II/2017 dated 01.11.2017

63E

F. No. 349/147/2017 - GST/161  
Government of India  
Ministry of Finance  
Department of Revenue  
CBEC, GST (Policy Wing)

Room No. 220-A,  
North Block, New Delhi  
Dated : 31<sup>st</sup> October, 2017

6236/FA-DS/2017  
03/11/17

To  
Shri Sanjay Mitra  
Defence Secretary,  
South Block,  
Ministry of Defence,  
New Delhi-110011

रक्षा सचिव का कार्यालय  
आयरी नं० 20/63  
दिनांक 2/11/17

Director & FA (Asst)  
Date No. 1794  
Date 6.11.2017

Sir,

**Subject : Exemption from Section 51 of CGST Act, 2017 to Armed Forces- reg.**

FA(DS)

AS(JN) - Copy

Please refer to your DO letter no. 30(10)/GS-II/2017/92/Def Secy/17 dated 27<sup>th</sup> July, 2017 on above captioned subject.

1616/9244/9244  
6/11/17

2. It is to inform that the request made in your letter to keep the Units of Army out of the purview of the requirement to register as Tax Deductor under section 51 of the Central Goods and Services Tax Act, 2017 (CGST Act) cannot be acceded to.

This issues with the approval of Revenue secretary.

Yours faithfully,

*(Signature)*  
31/10/17

(Upender Gupta)

Commissioner (GST)

SM  
3/11

*(Signature)* 4/11  
we may inform all concerned.  
6/11  
ADD FA (Asst)  
Stat. Adm  
4/11

Copy :  
DF (S)