



Controller of Defence accounts Department
Ridge Road, Jabalpur 482001
E-mail ID: cda-jbl@nic.in
Phone No-076126 08012



No. A/II/2501/COMP/OBS/2020-21/GST

Dated: - 06.07.2021

To,

The officer I/c

1. All section in M.O (Concerned)
2. All sub office (Concerned)

Sub: Clarification on applicability of GST on EPF/ESI.

Ref: HQrs office letter No. A/II/11101/GST/e-3816 dated. 02/07/2021.

Please find enclosed the HQrs letter cited under reference on above subject for information guidelines and compliance please.

Encls: As above

- s.d -
Sr. Accounts Officer (A/Cs)

Copy to

The officer I/c
OA Cell
(Local)

} For uploading the letter on CDA website please.

Sr. Accounts Officer (A/Cs)



कार्यालय, रक्षा लेखा महानियंत्रक,
उलन बटार मार्ग, पालम दिल्ली छावनी 110010-
O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010
दूरभाष : 011-25665548, 25665583/84, 25665736/37
ईमेल : hgaccounts.cgda@gov.in



521C
05/07/2021

No. A/II/11101/GST/e-3816

Dated: 02.07.2021

To,

The All PCsDA/CsDA.


Sub: Clarification on applicability of GST on EPF/ESI.

References have been received in this office on the captioned subject wherein it was requested to issue necessary guidelines regarding applicability of GST on deduction of EPF and ESI amounts in respect of outsourcing of service contracts.

The Customs Excise and service Tax appellate Tribunal Order dated 13.4.2017 is also relevant in this regard.

GST may, therefore, be levied on the entire amount of transaction inclusive of ESI & EPF.

This is issued with the approval of Jt. CGDA (A&B).


(PRIYANKA CHANDRA)
Sr. Dy. CGDA (A&B)

Copy to:-

1. The Dte of Accounts,
Air HQ, RKP,
New Delhi-66.
2. The IFA (EC)
Kolkata, Fort William,
Kolkata-700021.

This is also the disposal of your office letter No. Air HQ/25658/2A/D Accts/CS dated 25.05.2021.

This is also the disposal of your office letter No. IFA/Outsourcing /Vol-II dated 12.04.2021.

Sd/-
(PRIYANKA CHANDRA)
Sr. Dy. CGDA (A&B)