

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**POLICY (GST) BRANCH**  
**VYAPAR BHAWAN: I.P.ESTATE: NEW DELHI-02.**

No.F.(66)/Policy-GST/2017/ **1348-54**

Dated : 11/01/2018

Circular no.04/2018-(GST)  
(Ref: Central Circular No 23/23/2017-GST)

**Subject: Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.- regarding**

As per the first proviso of **section 35(1) of the Delhi Goods and Services Tax Act, 2017** (hereinafter referred to as 'the DGST Act') both the principal and the auctioneer are required to maintain the books of accounts relating to their additional place(s) of business in such places. It has been represented that both the principal as well as the auctioneer may be allowed to maintain the books of accounts relating to the additional place(s) of business at their principal place of business itself.

2. After the consideration, by the central Government/GST Implementation Committee, of various communications received regarding the difficulties being faced by a principal and an auctioneer in relation to maintaining books of accounts at each and every additional place of business related to stock of goods like tea, coffee, rubber, etc. meant for supply through an auction, in exercise of the powers conferred under **section 168 (1) of the Delhi Goods and Services Tax Act, 2017**, for the purpose of uniformity in the implementation of the Act, the matter is hereby clarified as under:

- (a) The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.

- (b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to **sub-section (1) of section 35 of the DGST Act**. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s).
- (c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.
- (d) Further, the principal or the auctioneer shall be eligible to avail input tax credit (ITC) subject to the fulfilment of other provisions of the Act and the rules made there under.
3. It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.
4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Policy Branch.



(H Rajesh Prasad)  
Commissioner (GST)

No.F<sub>3</sub>(66)/Policy-GST/2017/ 1348-54

Dated : 11-1-18

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02.
2. Spl. Commissioner (PR) for wide publicity to the contents of this circular.

3. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02. to upload the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan I.P Estate, New Delhi.
5. All Assistant Commissioners/GSTOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02 through Zonal Incharges.
6. PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02
7. Guard File.



(L S Yadav)

Assistant Commissioner (policy)-IV