

File No. RCD-01001/7/2021-Regulatory-FSSAI-Part(1)
Food Safety and Standards Authority of India
(A Statutory Authority established under the Food Safety & Standards Act, 2006)
(Regulatory Compliance Division)
FDA Bhawan, Kotla Road, New Delhi-110002

Dated, the 27th July, 2022

Order

Subject: GST collection of food businesses License/Registration fee/penalty-reg

This is with reference to Finance Division notice number FA-11023/1/2022-FA-FSSAI/43 dated 20th July, 2022 [copy enclosed].

2. GST on the payments made towards FSSAI will be as per the following:

S.No.	Types of Fee / Penalty	Mode of Payment / Portal	GST applicable.
1.	Application fee towards <ul style="list-style-type: none">• Central License• Central Registration• Railways – License• Railways – Registration• Airport/Seaport – License	Online – FoSCoS https://foscos.fssai.gov.in	18%
2.	Penalty for renewal of license/registration after expiry date – Central License	Online – FoSCoS https://foscos.fssai.gov.in	18%
3.	Penalty for late filing of annual return towards Central License [wef FY 2020-21] as per clause no 2.1.13 (3) of Food Safety and Standards (Licensing and Registration of Food Businesses) Regulation, 2011.	Online – FoSCoS https://foscos.fssai.gov.in	18%
4.	Penalty for late filing of annual return towards Central License [upto FY 2019-20] as per clause no 2.1.13 (3) of Food Safety and Standards (Licensing and Registration of Food Businesses) Regulation, 2011.	Online – FSSAI E-pay portal https://epay.fssai.gov.in/fps/loadindex	18%
5.	Registration fee by FSM candidates for online examination	Online – Food Safety Mitra Portal https://mitra.fssai.gov.in/loadIndexData	18%
6.	Permissions for using Pre-printed packaging material	Online – FSSAI E-pay portal https://epay.fssai.gov.in/fps/loadindex	18%

3. This order has come into effect from 18th July, 2022 as per directions from Ministry of Finance, Department of Revenue Notification number 04/2022 central tax (Rate) dated 13th July, 2022.

4. The GST applicable on State License and Registration fee and Penalties are on reverse charge basis. Therefore, NO GST is being charged through FoSCoS portal on State License and Registration fee and the Penalties belonging to States/UTs. The same is also printed on the receipt generated through FoSCoS.

5. This is with the approval of the Competent Authority.

Encl: As stated.

AMM
27/7/22
(Anil Menta)

Director (RCD)

Email: ed-office@fssai.gov.in

To,

1. All Commissioner of Food Safety and Regional Directors.
2. All Food Business Operators, Associations, Food Safety Mitra and other stakeholders
3. CTO- to upload on FSSAI's website

Copy for information to-

1. PPS to Chairperson, FSSAI- For information
2. PS to CEO, FSSAI- For information

Food Safety and Standards Authority of India
(A Statutory Authority established under the Food Safety & Standards Act, 2006)
Finance and Account Division
FDA Bhawan, Kotla Road, New Delhi-110 002

FA-11023/1/2022-FA-FSSAI/ 43

Dated: 20th July, 2022

NOTICE

Subject: Applicability of GST on services provided by FSSAI-reg

Reference Ministry of Finance, Department of Revenue, Notification No. 04/2022 - Central Tax (Rate) dated 13.07.2022

2. It is brought to the notice of all stakeholders that GST at the prescribed rate would be applicable on all services provided by FSSAI commencing 18th July, 2022. The rates for various services such as issue of Central license, product approval fee, food safety mitra fee, import clearance fee etc would be revised accordingly.

3. This has the approval of the Competent Authority.

Manish 20-07-2022
Manish Kumar Mishra
(Dy. Director Finance)

To:

CITO, FSSAI HQ, New Delhi for upload on FSSAI website.


20/7/22

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2022 -Central Tax (Rate)

New Delhi, 13th July, 2022

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-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. 691(E), dated the 28th June, 2017, namely:—

In the said notification, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(iv) against serial number 9, in the first proviso, in clause (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory” shall be omitted;

(b) against serial number 12, in column (3), after the words “as residence”, the words “except where the residential dwelling is rented to a registered person” shall be inserted;

(c) serial number 14 and the entries relating thereto shall be omitted;

(d) against serial number 15, in column (3), for clause (a), the following shall be substituted: -

(3)
“(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal.”;

(e) against serial number 20, in column (3), clause (d) shall be omitted;

(f) against serial number 21, in column (3), clauses (b) and (c) shall be omitted;

(g) against serial number 24B, for the entries in column (3), the following shall be substituted: -

(3)
“Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.”;

(h) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24C	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil”;

(i) serial number 26 and the entries relating thereto shall be omitted;

(j) serial number 32 and the entries relating thereto shall be omitted;

(k) serial number 33 and the entries relating thereto shall be omitted;

(l) serial number 47A and the entries relating thereto shall be omitted;

(m) serial number 51 and the entries relating thereto shall be omitted;

(n) after serial number 52 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
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“52A	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p><i>Illustrations:</i> <i>A tour operator provides a tour operator service to a foreign tourist as follows: -</i></p> <p><i>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50%</i></p>	Nil	Nil”;
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		<p><i>of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</i></p> <p><i>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</i></p> <p><i>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</i></p> <p><i>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</i></p>		
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- (o) serial number 53A and the entries relating thereto shall be omitted;
- (p) against serial number 54, in column (3), clause (h) shall be omitted;
- (q) serial number 56 and the entries relating thereto shall be omitted;
- (r) serial number 73 and the entries relating thereto shall be omitted;
- (s) against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely: -

(3)
<p>“Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.”;</p>

- (t) serial number 75 and the entries relating thereto shall be omitted;
- (u) against serial number 80, for the entries in column (3), the following shall be substituted: -

(3)
<p>“Services by way of training or coaching in-</p>

- (a) recreational activities relating to arts or culture, by an individual, or
(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;

(v) against serial number 82A, in column (3), after the letters, figures and words, “FIFA U-17 Women’s World Cup 2020”, the brackets and words “[whenever rescheduled]” shall be inserted.

2. This notification shall come into force with effect from the 18th July, 2022.

[F. No. 190354/176/2022-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide notification no. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and last amended vide notification no. 16/2021 - Central Tax (Rate), dated the 18th November, 2021 published in the official gazette vide number G.S.R. 810(E), dated the 18th November, 2021.