



कार्यालय रक्षा लेखा नियंत्रक :

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

नं. 1 स्टाफ रोड, सिकंदराबाद -500 009

NO.1, STAFF ROAD, SECUNDERABAD – 500 009.

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[cda-secd@nic.in](mailto:cda-secd@nic.in)



No A/II/13029/G.S.T/Corr

Dt. 23 .07.2021

To

All Sections in Main Office

IT Section, Local

PAOs (ORs) EME and AOC

All AOs GE Secunderabad/Visakhapatnam

Area Accounts Office, Visakhapatnam

AAO AGE Suryalanka

AAO AGE (Fys) Eddumailaram

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



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HQrs Office letter No A/II/11101/GST/e-3816 dt 2.7.2021 on the above subject is circulated herewith. The guidelines issued by HQrs Office on levying of GST on the entire amount of transaction may please be followed in respect of transactions relating to EPF & ESI.

Encls: as above

Accounts Officer(A/Cs)



	<p style="text-align: center;"> <b>कार्यालय, रक्षा लेखा महानियंत्रक,</b>  उलन बटार मार्ग, पालम दिल्ली छावनी 110010-  <b>O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,</b>  <b>ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010</b>  दूरभाष : 011-25665548, 25665583/84, 25665736/37  ईमेल : <a href="mailto:hqaccounts.cgda@gov.in">hqaccounts.cgda@gov.in</a> </p>	
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No. A/II/11101/GST/e-3816

Dated: 02.07.2021

To,

The All PCsDA/CsDA.

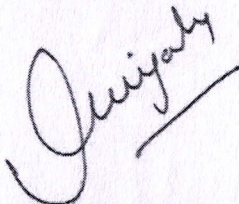
**Sub: Clarification on applicability of GST on EPF/ESI.**

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.

5d/-  
**(PRIYANKA CHANDRA)**  
**Sr. Dy. CGDA (A&B)**