

महानिदेशालय  
केन्द्रीय औद्योगिक सुरक्षा बल  
(गृह मंत्रालय)

ब्लाक सं० 13 सीजीओ कम्प्लेक्स  
लोदी रोड नई दिल्ली-03

संख्या : आर-11011/31/06/GST/लेखा/वसूली/2017/817 दिनांक : 06/07/2017

To,

The ADG Airport Sector,  
All Sector IsG

**Sub: Clarification on payment of GST by CISF or the recipients of the service – reg.**

Consequent upon implementation of the provisions of the Goods and Services Tax (GST) a number of quarries are being raised by the field units on CISF cost of deployment as to whether CISF falls under purview of GST “Services under Reverse Charge” Sl. No. 6 (ii) or otherwise.

02. Accordingly the matter has been taken up with Govt. of India, Ministry of Finance, Department of Revenue, Tax Research Unit and following has been clarified :-

“Security Services provided by CISF are not in relation to an aircraft or a vessel but in relation to security of the entire airport or port. Services that would qualify to be considered as services provided in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport would cover services such as navigational services, berthing or parking services, light house services etc. Therefore, in case of security services provided by CISF at airports or ports, **liability to pay GST shall be on the service recipient** on reverse charge basis in accordance with Notification no. 13/2017-Central Tax (Rate) and 10/2017-Integrated Tax (Rate) vide their letter No. F.No.341/9/2017-TRU dated 03.07.2017.”

03. In view of the above, all the units under your jurisdiction may be informed accordingly.

(Sudhir Kumar)

Dy. Inspector General(Adm)  
CISF FHQrs New Delhi

Internal :

PS to DG/CISF

PS to ADG/CISF

PS to IG( HQrs)

PS to IG(Adm)

FA/CISF

DIG/I&P

AIG/Tech

AO(Bill/DDO/Audit/Recovery/Budget/Entt)

All Section at FHQ

:For information of DG/CISF

:For information of ADG/CISF

:For information of IG/HQrs

:For information of IG/Adm

} : For information