


Fax: 040-23310474		Phone: Managing Director: 23310973
Telex : 0425-6356 FOOD IN		Office: 23310173
Grams : STATE FOOD		23312104
Post Box No: 1507		23310659
		23310474
Andhra Pradesh State Civil Supplies Corporation Ltd. (A State Government Undertaking) Regd .Office: 6-3-655/1/A, Civil Supplies Bhavan, Somajiguda, HYDERABAD -500 082		

D.VARA PRASAD. IAS

VC & MANAGING DIRECTOR

No Accts 65.Vat/RDC/2013

Dated: 17-04-2013.

CIRCULAR NO: 44

Sub:-APSCSCL-HO-Delivery of CMR Raw Rice by the rice millers
out of the paddy issued to them-utilization of the rice from
PDS purpose-Payment of RD Cess and VAT on CMR Raw
Rice -instructions issued -Reg

Ref:-Note file approval of VC & MD dt. 08.04.2013.

The Andhra Pradesh State Civil Supplies Corporation is procuring paddy in various districts through IKP/PACS and other agencies under Price Support Mechanism to ensure Minimum Support Price to the farmer's. This paddy is issued to rice millers for conversion in to CMR rice. The CMR Raw Rice is being delivered to CSC and Boiled rice to FCI by rice millers. As per the guidelines of the GOI and GOAP, Custom Milled Raw Rice delivered to the CSC are to be utilized by the CSC for the purpose of PDS and other Government of India schemes as per the allotment issued by the Commissioner of Civil Supplies. In view of the orders issued by the Commissioner Civil Supplies and the orders of VC & MD, already the District Managers are releasing CMR Raw rice to the various sachems under PDS.

In the case of Custom Milled Raw Rice delivered by millers from out of the paddy supplied to them for milling, Corporation is liable to pay RD Cess @5% on the paddy cost and VAT @5%. RD Cess component is included in the approved cost sheet communicated by the GOI dt 10.01.2013 for the CMR Raw Rice which is utilized for PDS under DCP. As per the Cost sheet the RD Cess component is Rs.62.50 per quintal on paddy Common and Rs. 64.00 per quintal on Paddy Grade A. Corporation has to pay RD Cess on resultant rice and it works out to Rs.93.28 per Quintal on CMR Raw Rice Common and Rs.95.52 per quintal on CMR Raw Rice Grade A.

In the case of RD Cess the same has to be remitted at District level as is being done for the levy rice and in the case of VAT it shall be paid at Head Office as per the Information furnished by the District Offices.

In view of this the District Managers are directed to remit RD Cess at District level @Rs.93.28 per Quintal on CMR Raw Rice Common and @Rs.95.52 per Quintal on Grade A CMR Raw Rice. This amounts should be paid to Commercial Tax Department before 7th of the succeeding month without fail for the actual quantities of CMR Rice (Gr 'A' and Common) utilized for the purpose of PDS in the previous month. The Corporation is also liable to pay VAT on CMR received and utilized for the purpose of PDS. Therefore District Managers are directed to include the actual quantity of CMR Rice (Grade A and Common) utilized / released for PDS purpose in the VAT report of the month, so that the VAT amount can be paid at Head Office level in time.

These orders will come in to force with immediate effect. The receipt of the circular may be acknowledged and instructions issued in regard to payment of RD Cess and furnishings of VAT report are to be strictly adhere to.

Sd/-

VC & MANAGING DIRECTOR

// t.c.f.b.o. //

General Manager (Finance)

Copy

To,

The District Managers /Zonal Managers APSCSCL

All the General Managers at HO for favour of information

Copy to S.F.

