

NOTIFICATION NO. 50/2018-CENTRAL TAX, DATED 13-9-2018 [UPDATED]

[As Amended by Notification No. 57/2018-Central Tax, dated 23-10-2018, Notification No. 61/2018-Central Tax, dated 5-11-2018, Notification No. 73/2018-Central Tax, dated 31-12-2018 and Notification No. 25/2024-Central Tax, dated 09-10-2024.]

In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 33/2017-Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 1163(E), dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,
with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:
- ¹[(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person]

²[Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure A and their offices, with effect from the 1st day of October 2018:]

³[Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.]

⁴[Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.]

¹ Inserted by Notification No. 25/2024-Central Tax, Dated -09-10-2024, w.e.f. 10-10-2018.

² Inserted by Notification No. 57/2018-Central Tax, Dated 23-10-2018, w.e.f. 23-10-2018.

³ Substituted by Notification No.25/2024- Central Tax, Dated-09-10-2024, w.e.f.10-10-2018 before it was read as under "Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October 2018"

⁴ Inserted by Notification No. 73/2018-Central Tax, Dated 31-12-2018, w.e.f. 31-12-2018.

ANNEXURE 'A'

CODE NUMBERS ALLOTTED TO THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS

Sl. No.	Designation of Controller/Office	Code No.
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr. Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16
17.	Controller of Defence Accounts, Chennai	18
18.	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19.	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20.	Controller of Defence Accounts, Gauhati	21
21.	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22.	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23.	Controller of Defence Accounts (R&D), Bangalore	24

Notification No. 50/2018-Central Tax dated 13-9-2018

24.	Controller of Defence Accounts, Secunderabad	25
25.	Controller of Defence Accounts, Jabalpur	26
26.	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27.	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28.	Controller of Defence Accounts, New Delhi	29
29.	Controller of Defence Accounts (IDS), New Delhi	30
30.	Pr. Controller of Defence Accounts (SWC), Jaipur	31]