

टी बोर्ड ★ भारत

(भारत सरकार के अधीन, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग)

14, बी. टी. एम. सरणी (ब्रेबोर्न रोड), कोलकाता - 700 001, पो. बा. सं. 2172,

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वेबसाइट : www.teaboard.gov.in

**TEA BOARD ★ INDIA**

(Under Govt. of India, Ministry of Commerce & Industry, Deptt. of Commerce)

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Dated 26.06.2019

To  
All Tea Producers' Associations  
All Buyers' Associations  
All Planters' Associations  
All Warehouse Associations  
All Auction Organizers

**Subject: GST on License Fee**

Sir(s),

With regard to the above mentioned subject, it may be reiterated that Tea Board is collecting license fees at different rates for issuance of licenses or registration certificates under various Control Orders/ Tea Act/ Guidelines of the Board. The license fees have been revised from time to time with approval of the Government.

As per Section 7(1) (a) of the Goods and Services Tax Act, 2017, issuance of license is a type of service which will attract GST. Therefore, for effective implementation of the GST Act, 2017, all the stakeholders are required to pay applicable amount of GST on the following license fees with immediate effect.

Sl. No.	Name of Service for which user charges are charged	Fresh / Renewal	Fees applicable in Rs.	GST @ 18%	Total amount in Rs.
01	Issuance of Registration Certificate for Manufacturing Unit	Lifetime	1,20,000/-	21,600/-	1,41,600/-
02	Tea Waste	Fresh	100/-	18/-	118/-
		Renewal	50/-	9/-	59/-
03	Mini Tea Factory	Lifetime	1000/-	180/-	1180/-
04	Flavour Registration	Rs.19,000/- for 3 flavour and post 3 flavour license fee will be increased Rs.12000/- per flavour	19,000/-	3,420/-	22,420/-
05	Buyer Registration	Lifetime	9000/-	1620/-	10,620/-
06	Distributor	Lifetime	2,500/-	450/-	2,950/-
07	Organiser of Tea Auction	Fresh	2,00,000/-	36,000/-	2,36,000/-
		Renewal	1,25,000/-	22,500/-	1,47,500/-

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Sl. No.	Name of Service for which user charges are charged	Fresh / Renewal	Fees applicable in Rs.	GST @ 18%	Total amount in Rs.
08	Exporter	Temporary	1,000/-	180/-	1,180/-
		Renewal	1,000/-	180/-	1,180/-
09	Permanent Exporter	Lifetime	2,500/-	450/-	2,950/-
10	RCMC	Fresh	5,600/-	1,008/-	6,608/-
		Renewal	5,600/-	1,008/-	6,608/-
11	Tea Testing Laboratories	Fresh	1,07,000/-	19,260/-	1,26,260/-
		Renewal	67,000/-	12,060/-	79,060/-
12	Garden Registration	Lifetime	5,600/-	1,008/-	6,608/-
13	Warehouse License	Fresh	14,000/-	2,520/-	16,520/-
		Renewal	14,000/-	2,520/-	16,520/-
14	Broker in Tea Auction	Fresh	90,000/-	16,200/-	1,06,200/-
		Renewal	56,000/-	10,080/-	66,080/-
15	Change of Ownership of Garden	Lifetime	57,500/-	10,350/-	67,850/-
16	Change of Ownership of Factory	Lifetime	1,16,000/-	20,880/-	1,36,880/-
17	Duplicate Registration Certificate	-	1,000/-	180/-	1,180/-

In view of the above, I am directed to request to kindly bring the content of this circular to all your members for compliance.

Yours faithfully,

*RC Naskar*

(Rajanigandha Seal Naskar)  
Controller of Licensing