

F. No. CBIC- 20016/75/2025-GST/1025
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs,
GST Policy Wing
email: gst-cbec@gov.in

**Room No. 263-A, North Block,
New Delhi, dated 25th September 2025**

To,
The Principal Chief Commissioner,
CGST and CX Zone.
Delhi.

Subject: Clarification on Requirement of Separate GST Registration for importers storing goods in Warehouses in other States-reg.

Kindly refer to the letter F. No. GCC0/1/22/0TH/126/2025 dated 27.06.2025, along with a representation from the Kirana Committee, Delhi, dated 28.02.2025, on the above subject.

2. The matter has been examined in light of the provisions of the CGST Act, 2017 and the rules made thereunder. Upon detailed examination of the issue, the following observations have been made:

- i. **Requirement of Registration in Haryana:** The primary concern pertains to whether a business entity, whose principal place of business is in Delhi, is required to obtain GST registration in Haryana where goods are stored in cold storage facilities operated by third parties from where the goods are supplied to recipients. In this regard, it is reiterated that under Section 22 of the CGST Act, 2017, every person making taxable supplies from a State is liable to be registered in that State, provided the aggregate turnover exceeds the prescribed threshold. The term ***“place of business– as defined under Section 2(85) includes any location from where business is ordinarily carried out, including warehouses and storage facilities.*** Where goods are stored in Haryana and subsequently, dispatched to customers from such facilities, the warehouse effectively functions as a place of business for the purpose of making outward taxable supplies. The fact that the cold storage is operated by a third party does not alter the legal position if the supply originates from that location. Therefore, in such cases, the business entity is required to obtain GST registration in Haryana, and all provisions of the CGST Act shall apply mutatis mutandis to such supplies made from the State of Haryana.

- ii. **GST Payment on Movement of Goods:** In respect of goods transferred from the Delhi godown to cold storage facilities in Haryana, the movement must be accompanied by a valid tax invoice and e-way bill, and GST must be discharged appropriately. When goods are returned from Haryana to Delhi, the movement must again be documented and taxed as per applicable provisions. Furthermore, when goods are supplied from the Haryana warehouse to customers located within Haryana, the supply is treated as intra-State and attracts CGST and SGST of Haryana. For supplies involving movement of goods, the place of supply is determined under Section 10(1)(a) of the IGST Act, 2017, as the location where the movement of goods terminates for delivery. Accordingly, if the supply originates from Haryana and terminates within Haryana, it is an intra-State supply, and CGST + SGST of Haryana is applicable.

- iii. **Distinct Person Status for Cold Storage:** Under Section 25(4) of the CGST Act, establishments of a person in different States are treated as distinct persons for GST purposes. Where a business entity operates from warehouses or cold storage facilities in multiple States under the same PAN, each such establishment is considered a separate taxable person. Consequently, movement of goods between such establishments constitutes a supply, and is liable to GST. A tax invoice must be issued for such transfers, and the applicable tax CGST and SGST of the recipient State is to be paid. In the present context, if the business entity is registered in both Delhi and Haryana, and goods are moved from Delhi to Haryana, the transaction is treated as a supply between distinct persons, and GST is payable accordingly. The cold storage facility in Haryana, if used as a place of business for making taxable supplies, assumes the status of a distinct person under GST law. This entails separate compliance obligations, including filing of returns, maintenance of records, and discharge of tax liability in Haryana. The cold storage facility, therefore, functions as a separate taxable entity for GST purposes, and the business entity must ensure full compliance with the provisions applicable to such registration.

- iv. **Determination of Place of Business and Place of Supply:** The determination of place of supply is governed by Section 10(1)(a) of the IGST Act, 2017, which stipulates that for supplies involving movement of goods, the place of supply shall be the location where the movement terminates for delivery. If goods are dispatched from the warehouse in Haryana to customers within Haryana, the supply is intra-State and attracts CGST + SGST of Haryana. The warehouse in Haryana, in such cases, is not merely a storage point but a place of business from which taxable supplies are made. Accordingly, the business entity is liable to register in Haryana and comply with all GST provisions applicable to that State. In addition, as per Section 35 of the CGST Act, 2017 and Rule 56 of the CGST Rules, 2017, every registered person is required to maintain proper records at each place of business. This includes stock registers, records of inward and outward supplies, and documentation of goods stored or moved.

- v. **GST on Cold Storage Services and Related Supplies:** Cold storage services are classified as services involving immovable property and are taxable under GST. As per Section 12(3) of the IGST Act, the place of supply for services directly related to immovable property is the location of the property. In the present case, CGST + SGST in Haryana would apply. Furthermore, when goods are dispatched from the warehouse to customers in other States, the place of supply is again determined under Section 10(1) (a), and the applicable tax, i.e. IGST or CGST + SGST is levied based on the origin and destination of the supply. If the supply originates from Haryana and the supplier is registered there, it is treated as intra-State or inter-State supply depending on the destination, and tax must be discharged accordingly. The business entity must ensure that invoicing, documentation, and tax payment are aligned with the actual place of supply and registration status.

3. This issues with the approval of the Member (GST).

Yours faithfully,
(Kangale Shrunkhala Motiram)
Director, GST.