

File No. RCD-01001/7/2021-Regulatory-FSSAI-Part(1)
Food Safety and Standards Authority of India
(A Statutory Authority established under the Food Safety & Standards Act, 2006)
(Regulatory Compliance Division)
FDA Bhawan, Kotla Road, New Delhi-110002

Dated, the 27th July, 2022

Order

Subject: GST collection of food businesses License/Registration fee/penalty-reg

This is with reference to Finance Division notice number FA-11023/1/2022-FA-FSSAI/43 dated 20th July, 2022 [copy enclosed].

2. GST on the payments made towards FSSAI will be as per the following:

S.No.	Types of Fee / Penalty	Mode of Payment / Portal	GST applicable.
1.	Application fee towards <ul style="list-style-type: none">• Central License• Central Registration• Railways – License• Railways – Registration• Airport/Seaport – License	Online – FoSCoS https://foscos.fssai.gov.in	18%
2.	Penalty for renewal of license/registration after expiry date – Central License	Online – FoSCoS https://foscos.fssai.gov.in	18%
3.	Penalty for late filing of annual return towards Central License [wef FY 2020-21] as per clause no 2.1.13 (3) of Food Safety and Standards (Licensing and Registration of Food Businesses) Regulation, 2011.	Online – FoSCoS https://foscos.fssai.gov.in	18%
4.	Penalty for late filing of annual return towards Central License [upto FY 2019-20] as per clause no 2.1.13 (3) of Food Safety and Standards (Licensing and Registration of Food Businesses) Regulation, 2011.	Online – FSSAI E-pay portal https://epay.fssai.gov.in/fps/loadindex	18%
5.	Registration fee by FSM candidates for online examination	Online – Food Safety Mitra Portal https://mitra.fssai.gov.in/loadIndexData	18%
6.	Permissions for using Pre-printed packaging material	Online – FSSAI E-pay portal https://epay.fssai.gov.in/fps/loadindex	18%

3. This order has come into effect from 18th July, 2022 as per directions from Ministry of Finance, Department of Revenue Notification number 04/2022 central tax (Rate) dated 13th July, 2022.

4. The GST applicable on State License and Registration fee and Penalties are on reverse charge basis. Therefore, NO GST is being charged through FoSCoS portal on State License and Registration fee and the Penalties belonging to States/UTs. The same is also printed on the receipt generated through FoSCoS.

5. This is with the approval of the Competent Authority.

Encl: As stated.

AMM
27/7/22
(Anil Menta)
Director (RCD)

Email: ed-office@fssai.gov.in

To,

1. All Commissioner of Food Safety and Regional Directors.
2. All Food Business Operators, Associations, Food Safety Mitra and other stakeholders
3. CTO- to upload on FSSAI's website

Copy for information to-

1. PPS to Chairperson, FSSAI- For information
2. PS to CEO, FSSAI- For information