

**HALL MANAGEMENT CENTRE
IIT KHARAGPUR**

Dt. 19.07.2017

Further to the notice dt. 22.06.2017, this is to inform all Halls of Residence under Hall Management Centre that from **1st July 2017 onwards** taxable goods can't be purchased from any not having GST Registration No.

In this context, it is also to inform that GST rates w.e.f. 01.07.2017 on mess and services are as follows:

1. Mess bill : CGST rate 6% and SGST rate 6% (total 12%) on mess bill.
2. Mess labour bill : CGST rate 9% and SGST rate 9% (total 18%) on labour bill + service charge
3. Sweeping/cleaning : -do-

In regard to **Mess bill** all Wardens of Halls of Residence are requested to pay the CGST (6%) and SGST (6%) i.e. total **12% in addition to the mess bill** to concerned service providers from Hall account against their claim. After making payment, reimbursement for 12% GST may be claimed along with submission of all supporting documents to Chairman, Hall Management Centre. HMC will transfer the GST amount (12%) into concerned hall's account in due course.

Henceforth, Tax Collection at Source (TCS) will not be collected from mess bill or any supplier's bill since it has already been discontinued with effect from 01.07.2017.

Only Tax deduction at source (TDS) amount will be deducted @ 1% or 2% (as applicable) on the mess bill, the cheque should be drawn in favour of SBI, Kgp. Rly. Stn. Br. and be forwarded the same to HMC within the same month so that the same could be deposited in bank on 1st day of the following month.

Pertaining to Sweeping/ Cleaning and Mess Labour bill, the present practice of sending the bill to HMC for reimbursement is to be followed.


Chairman

To

1. All Wardens, halls of residence
2. All managers/Supervisors, halls of residence
3. HMC Website