



INDIAN INSTITUTE OF TECHNOLOGY KHARAGPUR

No.IITKGP/F&A/GST/2017-18/41

October 12, 2017

C I R C U L A R

Sub: Implementation of Goods & Service Tax (GST) at IIT Kharagpur

In continuation to the clarifications issued vide Circular No.IITKGP/F&A/GST/2017-18/39 dated August 01, 2017, this to bring to the notice of all concerned that some of the Department/ Section/ Centres still accepting Tax Invoices/Bills/Cash Memos from the Suppliers/Vendors which are **not in conformity with the GST norms**. Hence, all the Heads of the Departments/ Centres/ Schools/ Sections/ Units/ PICs/ Chairpersons are once again requested to kindly **accept only the GST compliant bills** from the Suppliers/Vendors. The requirement for processing of bills are as given below.

Type of Registration of the Supplier/Vendor under GST Act.	Compliance required in the Tax Invoices/Bills/Cash Memos for payment.
Regular (Amount claimed including GST will be paid to the supplier whose responsibility is to deposit the tax component to the Govt.)	Tax Invoice must contain the following information: i) Sl. No of the Tax Invoice, Date of Issue, Name, Address and GSTIN of the Supplier/Vendor. ii) Name, Address and GSTIN of the Institute iii) Place of Supply, Description of Goods, Quantity, HSN/SAC Code of the Good(s)/Service(s), rate of GST, Base Price and Tax Value CGST/SGST/IGST. iv) Signature of the Supplier/Service Provider.
Composite (Suppliers registered under this Scheme <u>are not eligible</u> to collect Tax)	Bill of Supply must contain the following information: i) Special mention as Supplier/Vendor under Composite Scheme ii) Sl. No of the Bill, Date of Issue, Name, Address and GSTIN of the Supplier/Vendor. iii) Name, Address and GSTIN of the Institute iv) Place of Supply, Description of Goods, Quantity, HSN/SAC Code of the Good(s)/Service(s), Signature of the Supplier.
Un-registered (Applicable GST shall be paid by the Institute on such bills on reverse charge mechanism.)	Cash Memo must contain the following information: i) Special mention as Un-registered Supplier ii) Name, Address, Description of Goods, Quantity, Unit Price and Total Price. While booking fund for processing bills of such Suppliers/Vendors, the Departments/Centres/Schools/ Sections/ Units are required to book the fund taking into account the applicable tax component in addition to the bill value.

2. The bill up to aggregate value of Rs.5000/- in a day from unregistered Intra-State Supplier of goods/services only may be accepted as per Ministry of Finance, Govt. of India Notification No.8/2017-Central Tax (Rates) dated 28th June, 2017. However, splitting of bills shall not be accepted.
3. No bills pertaining to pre-GST period, i.e., bills issued on or before 30.06.2017 shall be admitted for payment.
4. The bills received without the compliance as mentioned above shall be returned to the source.
5. As per guidelines of GST, as far as possible, we should try to procure goods/avail services from registered Suppliers/Vendors to avoid complexities of paying GST under Reverse Charge Mechanism.


(Pradip Pyne)
Registrar

To:

1. All Deans/ Heads of the Departments Centres/Schools/Sections/Units/ PICs/Chairpersons
2. Deputy Registrar (F&A)
3. Deputy Registrar (Accounts)

Copy to:

1. All Deputy Registrars
2. All Executive Engineers
3. All Assistant Registrars / Executive Officers
4. Secretary to Director
5. Secretary, Office of the Deputy Director
6. Secretary, Office of the Registrar
7. Circular File