

Important Circular

No.Sys & Coord /GST

O/O The PCDA(WC

Chandigarh

Dated : 07/09/2017

To

All the GOs of Audit Sections of Main office .
The Officers In-Charge of AAOs(Pay),Delhi,Jalandhar ,Pathankot
The DCDA,COD,Delhi Cantt
All the AOsGE under PCDA(WC)Chandigarh.

Sub:- **Implementation of Goods & Services Tax in Defence Sector.**

It has been brought to the notice of this office that some of our audit sections & sub-offices are insisting on submission of copy of GSTIN and are returning third party payment bills for want of proof of GSTIN inspite of the fact that GSTIN number already being noted / indicated by the Units on the bills submitted by them . Rejection /returns of bills as above not only causing undue inconvenience to the unit authorities but also leading to undue work at all levels in addition to undue postal charges on transmission of Bills.

2. In view of above it has been decided that in partial modification of earlier instructions issued on the subject henceforth bills will not be retuned for want of copy of GSTIN . In such cases where GSTIN is indicated in the bill ,correctness of the same would be verified by the Audit Section/sub – Office concerned from GST Portal. Only those bills will be returned where neither GSTIN is indicated nor copy thereof is submitted with the bill. However, copy of GST Registration be called for separately for updation of vendor Master. A few other guidelines on the subject are also mentioned in the enclosed Annexure for information and guidance of all concerned. Contents of this circular may please be brought to the notice of all concerned for strict compliance.


(Dr.Amit Gupta,IDAS),
Jt.Controller .

Encl: As above.

Annexure-A .

A few guidelines on GST :-

- 1.GSTIN Number contains 15 digits .First two digits represent State Code Next 10 digits show PAN of Vendor,13th digit is for the entity of same PAN Hoder,14th blank for future and shows z by default while 15th digit is for checking code for detection of errors.
- 2.GSTIN No. is printed on the invoice. For intra -State supplies charged in invoices is bifurcated into SGST/CGST/UTGST while for Inter-State supplied IGST is charged at notified States.
- 3.GSTIN No. of vendor will be checked with reference to GSTR received from Unit or verified from GST Portal. A copy of the same will be downloaded from the Portal and kept on record .Thereafter GSTR will be called for immediately.
- 4.GSTIN No. as well as PAN No. of the vendor are required to be entered invariably in the ITR duly verified by the AAO concerned.
- 5.Details of all Invoices in which GST has been charged will be kept in Excel format as per instructions already circulated.