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9/8/17

**Office of the Principal Controller of Defence Accounts
South Western Command, Khatipura Road, Jaipur-12**

No. EDP/122/GST

Dated : 09 Aug 2017

To,

All Units/Formations of SWC

Sub : Implementation of Goods & Service (GST) Tax in Defence Sector.

With the coming into force of GST w.e.f. 1st July 2017, and the consequent subsuming thereunder of hithertofore applicable taxes, the following may please be ensured by units/formations while preferring their bills for the supply of goods and/or services.

1. Indication of the following in the invoice:

I. GSTIN of Vendor

II. GST Applicability:

i. CGST+SGST (for Intra State Supply)

Eg: - Supply from Jaipur Dist. to Alwar Dist.

ii. CGST+UTGST (for Inter UT Supply)

Eg: - Supply from South Andaman Dist. to Nicobar Dist.

iii. IGST (for Inter State Supply)

Eg: - Supply from Rajasthan to Haryana

III. Address of the Vendor

(a) Place of Supply - POS (in case of Inter State supply)

i. State (eg: - Uttar Pradesh)

ii. State code (eg: - UP state code ie 09)

- (b) Place of Delivery (only if different from POS)
 - i. Name (eg:- CO, MH Hisar)
 - ii. Address (eg: - MH Hisar, c/o 56 APO, Hisar)
 - iii. State code (eg: - 06)
 - iv. GSTIN/Unique Identity Number (eg: - PAN based 15 digits no.)

IV. Description of Goods / Services:-

- (a) HSN (Harmonized System of Nomenclature) / SAC (Service Accounting Code)

- (b) Rate of GST (0,5,12,18,28)

Eg: Vegetables & Milk – 0%

Skimmed Milk, Spices, Tea – 05%

Fruit Juice, Bicycle, Butter etc – 12%

Tooth Paste, Hair Oil etc- 18%

Chewing Gum, Paint, Dye etc – 28%

- (c) Cess

Eg: - Luxury Goods: - Luxury Vehicles at 12%

 Sin Goods: - Pan Masala at 25%

V. Consignee Details

- i. Name
- ii. Address
- iii. State
- iv. State Code
- v. GSTIN/Unique Identity Number (if registered)

2. In addition to the above the following have to be ensured by the units/formations :

- a) Every supplier shall be registered under GST who makes supply of goods and services, and in case is not required to register but is having TIN at present, must enclose a letter obtained from the GST authorities for revocation or cancellation of registration.
- b) The Provisional Registration Certificate (on REG-25) should be provided by the vendor in the bill where the case pertains to migration to GST from VAT. The Final Registration Certificate on REG-06.
- c) In the case of supplier being exempted from registration under GST Act (Annual turnover less than 20 lakhs), a declaration on Stamp Paper from the contract concluding authority/supplier to this effect, shall be enclosed with the invoice not bearing the GSTIN
- d) In case of inter-state supplies it is mandatory for the vendor to have GSTIN indicated on the invoice. Therefore, it is of utmost importance that the place of supply be mentioned clearly on the invoice.
- e) If the vendor/supplier is under the Composite scheme (in case the annual turnover is less than 75 lacs, wherein no levy of GST is required), the same has to be mentioned on the tax invoice alongwith the GSTIN. On the Provisional Certificate also it should be clearly mentioned that the Composite Scheme has been opted for.

- f) The vendors registered under GST with a turnover of more than 1.5 crore will compulsorily mention the HSN code applicable to them in accordance with the GST provisions for the items supplied.
- g) Along with the invoice a declaration from the vendor duly certified by a Chartered Accountant that the provisions under Section 171 of CGST Act Regarding Anti-profiteering have been complied with, shall be enclosed.
- h) There are certain existing contracts where, prices have been quoted all inclusive without giving the breakup of various taxes. Subsequent to implementation of GST Act w.e.f 1st July 2017 the GST has to be clearly mentioned indicating the breakup of the all inclusive value by the supplier in the form of tax payable on the respective items.
3. The bills submitted without the requisite information on GST shall not be admitted for further process by this office.
4. The instructions provided above are not exhaustive and the requirements of the GST Act have to be ensured at the level of the units/formations also.


(Sonal Mehlawat)
(DCDA)