

कार्यालय, रक्षा लेखा प्रधान नियंत्रक(द०प०क०), खातीपुरा रोड, जयपुर-12  
Office of the PCDA(SWC), Khatipura Road, Jaipur-12

Important Circular

Dated: 08/8/2017

No. E/I/GST

To,


AO GE/PM (MAP)/Garrison Engineer  
(Under Jurisdiction of PCDA (SWC))

Subject: - Implementation of Goods & Services Tax (GST) in Defence Sector.

\*\*\*\*\*  
GST has been implemented across the country with w.e.f. 01 July 2017 duly subsuming various Central and State Taxes. Min of finance, Dept of Revenue notification no. 09/2017 dated 28/06/2017, Section 51 of GST Act 2017 containing provisions of TDS has presently not come into force. As per the direction of the competent authority, the following are suggested for submission of work contract payments (RAR):

1. Cases where the final bills/RARs have been preferred upto 30.06.2017 may be dealt with in the usual manner as it was done in erstwhile tax system. In cases where work has been completed and accordingly work competition certificate has been issued prior to 30.06.2017 but bills have been preferred on or after 01.07.2017, may also be dealt with in the similar manner, as it was done in previous tax system. All applicable taxes i.e. Income Tax, Commercial Tax and Labour welfare Cess may be recovered and processed accordingly.
2. Cases where RAR pertaining to work done upto 30.06.2017 should be preferred separately and the workdone with effect from 01.07.2017 onwards should be shown in RAR with a separate tax invoice reflecting as SGST, CGST or IGST as the case may be.
3. It is mandatory to pass on the benefit due to reduction in the rate of tax for e.g. VAT & Service tax etc that was included in contract price and also from input tax credit to the contractors/suppliers as an anti-profiteering measures in pursuance to the section 171 of CGST Act. As such declaration may please be obtained from suppliers/Contractors to this effect.

This may please be noted for future compliance.

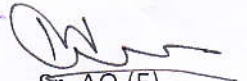
  
Addl. CDA

Copy to:

1. The CGDA  
Ulan Batar Road, Palam,  
Delhi Cantt – 110010
2. The DG MAP  
E-in-C's Branch  
Army Hqrs, Kashmir House,  
Rajaji Marg, New Delhi-110011
3. Col. Mohit Rohatagi  
Col FP  
HQ SWC  
C/o 56 APO
4. Officer-in-Charge  
EDP Section  
Local

For information please.

Please upload on the PCDA (SWC) Website.

  
Sr. AO (E)

कार्यालय, रक्षा लेखा प्रधान नियंत्रक(द0प0क0), खातीपुरा रोड, जयपुर-12  
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Addl. CDA

THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY  
5800 S. UNIVERSITY AVENUE  
CHICAGO, ILLINOIS 60637

RECEIVED  
MAY 15 1964

TO THE DIRECTOR  
FROM THE DEPARTMENT OF CHEMISTRY

RE: [Illegible text]

[Illegible text]

[Illegible text]

[Illegible text]

[Illegible text]

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