



भारतीय
प्रौद्योगिकी
संस्थान
काशी हिन्दू विश्वविद्यालय



INDIAN
INSTITUTE OF
TECHNOLOGY
BANARAS HINDU UNIVERSITY

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Office of the Registrar

(Annual Accounts & Balance Sheet)

कुलसचिव कार्यालय
(वार्षिक लेखा एवं तुलन पत्र)

Ref. No.:- IIT(BHU)/Annual A/cs./2017-18/ 9068

Date:- 31.08.2017

NOTICE

- All the Deans
- All the Prof. Incharges
- All the Heads/Coordinators/Departments/Schools/Centres
- The Chairman, IWC, IIT (BHU)
- The Chairman, Senate Library Committee
- The Chairman, IIT-Cafeteria
- The Chairman, Council of Wardens
- The Chairman, Web Management & E-mail Services Committee, IIT(BHU) with request to kindly place this notice on the Institute Website
- The Chief Councillor – Gymkhana
- The Coordinator, GTAC
- All Admin. Wardens/Wardens – Hostels
- The Incharge UGD/IDD/IMD PT-I
- All the Joint Registrars/ Deputy Registrar/ Assistant Registrars
- P.S to the Director
- P.A to the Registrar

Indian Institute of Technology (Banaras Hindu University)

Subject: Regarding submission of Tax Invoices / bills after coming into force of CGST Act., 2017.

Dear Sir/Madam,

This is to inform that consequent upon the rollout of Goods and Services Tax (GST) w.e.f. 01.07.2017, the prescribed procedures including the tax levy on various goods and services, requirement of tax invoices, time limit for issuing tax invoices, payment of taxes, returns, maintenance of accounts and records etc. are to be followed in conformity with the GST Acts and Rules as amended from time to time.

Further, various specified documents as per rule and time bound actions are required for claiming input tax credit of GST, if any, in the absence of which the Institute cannot claim the tax credit causing undue financial loss.

Moreover, in GST, tax invoices are to be issued as per provisions whenever a registered person supplies goods and/or services to the Institute for payment. Thus, tax invoice issued by a registered person supplying taxable goods and/or taxable services to the Institute in conformity with the aforesaid Acts and Rules as amended from time to time should have the following particulars:

P.T.O.

- (a) Name, address and Goods and Services Tax Identification Number of the supplier;
- (b) A consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) Date of its issue;
- (d) Name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) Name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
- (g) Harmonised System of Nomenclature code for goods or services;
- (h) Description of goods or services;
- (i) Quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) Total value of supply of goods or services or both;
- (k) Taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (l) Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) Place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) Address of delivery where the same is different from the place of supply;
- (p) Whether the tax is payable on reverse charge basis; and
- (q) Signature or digital signature of the supplier or his authorised representative

Also, as per the existing provisions and subject to subsequent amendments from time to time, in case of the intra-state supply of taxable goods or services or both to the Institute by a supplier, who is not registered under the aforesaid provisions, tax shall be payable by the Institute on reverse charge basis as the recipient and all the provisions shall apply to the Institute as if to the person liable for paying the tax in relation to the supply of such goods or services or both.

The GSTIN of the Institute is 09AAAJI0396R1ZJ.

Further, it has also been observed that various users are still considering Non-GST compliant bills against their respective procurement. As such, all the concerned are advised to accept GST compliant invoices and bills etc. as per the prescribed procedures. The other important instructions, procedures, amendments etc. may be obtained from GST portal i.e. www.cbec.gov.in, www.gst.gov.in and Institute's website.

Yours faithfully,


Dy. Registrar (Accounts)