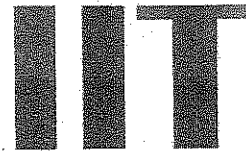


भारतीय
प्रौद्योगिकी
संस्थान
काशी हिन्दू विश्वविद्यालय



INDIAN
INSTITUTE OF
TECHNOLOGY
BANARAS HINDU UNIVERSITY

☎ : 91-542-6702069

FAX : 91-542-2367780, 2368428;

e-mail : registrar@itbhu.ac.in

Office of the Registrar

(Annual Accounts & Balance Sheet)

कुलसचिव कार्यालय

(वार्षिक लेखा एवं तुलन पत्र)

Ref. No.:- IIT(BHU)/Annual A/cs./2018-19/ 877

Date:- 03.05.2019

NOTICE

Subject: GST on Tender Processing Fees (Non-refundable).

This is in continuation to notification no. IIT(BHU)/Annual A/cs./2018-19/10363 dated 03.12.2018 regarding GST applicability at the rate of 18% on Tender processing fee received from respective bidders participating in various tenders floated by the Institute. In this connection, modalities of GST on Tender Processing Fee is enclosed. All the concerned are requested to follow the same so that GST should be collected and should be deposited within the stipulated time period to avoid penalty, if any.


Joint Registrar (Accounts)

Copy forwarded for information and necessary action to the following:-

1. All the Deans
2. All the Prof. In-charges
3. All the Heads/Coordinators/Departments/Schools/Centres
4. The Chairman, IWC
5. The Chairman, Senate Library Committee
6. The Chairman, IIT – Cafeteria
7. The Chairman, Council of Wardens
8. The Chairman, Web Management & E-mail Services Committee with request to kindly place this circular on the Institute Website
9. The Chief Councillor – Gymkhana
10. The Coordinator, GTAC
11. All Admin. Wardens – Hostels
12. The In-charge UGD/IDD/IMD/ PT-I
13. Joint Registrar/ Deputy Registrar/ All the Assistant Registrars
14. P.S to the Director
15. P.A to the Registrar

Indian Institute of Technology (Banaras Hindu University)


Joint Registrar (Accounts)

Modalities for GST on Tender Processing Fees:

GST is applicable at the rate of 18% on the Tender Processing Fees in case of tender as under:

RATE OF TAX

Bidders Registered in U.P. - Tender Fees Plus CGST-9% & SGST -9%
Bidders Registered outside U.P- Tender Fees Plus IGST- 18%

SAC CODE:

Online tender/ E-Tender : SAC- 9997 (Other Services)

INVOICEING:

Invoice shall be issued in the name and GSTN of concerned person (Bidders) within 30 days from the date of credit of tender fees or provision of service by the Tenderer. Tax Invoice shall be issued by the tenderer as per the directions referred in section 31 of CGST Act 2017 (Format attached).

PREPARATION OF BANK CREDIT CHALLAN FOR TENDER FEES:

Bank Credit Challan shall be prepared by the Departments/ Schools/Units mentioning details of respective bidders, tender Fees details, and payment reference number/UTR No. and shall be submitted to the Office of Annual Accounts & Balance Sheet Section within first week of each month for deposit of GST with Commercial Tax Department. Bidders shall be eligible to get tax credit benefits as per rule.

DEPOSIT OF GST:

GST shall be deposited and monthly GST return (GSTR 3B) shall be filed by 10th of each month by the Institute.

PENALTY:

For late filing

Late filing attracts penalty called late fee. The late fee is Rs. 100 per day per Act. So it is 100 under CGST & 100 under SGST. Total will be Rs. 200/day. The maximum is Rs. 5,000. There is no late fee on IGST in case of delayed filing.

Along with late fee, interest has to be paid at 18% per annum. It has to be calculated by the taxpayer on the tax to be paid. The time period will be from the next day of filing to the date of payment.

For not filing

If GST return is not filed then subsequent returns cannot be filed. Hence, late filing of GST return will have a cascading effect leading to heavy fines and penalty.

In view of above modalities, All the tenderer departments /Schools /Units are requested to ensure charging of GST on tender fees, preparation of bank credit challans and issue of tax invoices in respect of tender fee received so that the same may be deposited with GST Dept. within stipulated time.

Tax Invoice

Indian Institute of Technology (IIT)
 Banaras Hindu University
 Varanasi
 GSTIN/UIN: 09AAAJI0396R1ZJ
 State Name : Uttar Pradesh, Code : 09

Invoice No. _____
 Dated _____
 IIT/Tndr-GST/

Buyer
 GSTIN/UIN:
 State Name :

Sl. No.	Description of Goods/Service	HSN/ SAC	Quantity	Rate	Amount (in Rs.)
	Tender Processing Fee	9997			
	+ SGST				
	+ CGST				
	+ IGST				
	Total				

Amount Chargeable (in words)

E. & O.E

INR

HSN/SAC	Taxable Value	SGST	CGST	IGST	Total
		Rate			Tax Amount
9997					
Total					

Tax Amount (in words):

Remarks:
 Declaration: We declare that this invoice shows the actual price of the goods/ Services described and that all particulars are true and correct.

Pre Authenticated by _____ for Indian Institute of Technology (IIT)
 Issuing Signatory
 Name : _____
 Designation : _____
 Authorised Signatory
 Name : _____
 Designation : _____

This is a Computer Generated Invoice