



**Ajmer Vidyut Vitran Nigam Limited  
(A Govt. of Rajasthan Undertaking)  
CIN NO. U40109RJ2000SGC016482**

Regd. Office: Vidyut Bhawan, Panchsheel Nagar, Makadwali Road,  
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**No: AVVNL: CAO (ATP): AAO (Taxation) D: 1542 Date: 5.3.2018**

**CIRCULAR**

Queries from field officers are being received regarding releasing payment towards Goods and Service Tax (GST) charged by registered supplier/service provider under GST law in those cases where condition is exist in work order to this effect that payment/reimbursement of GST will be made only after production of payment proof of GST (GST challan). The matter got examined, accordingly it has been decided to stop the practice as prevailing. The following practice be exercised henceforth:-

- (a) The concerned office will ensure that the proper GST invoice prepared under applicable rules of GST Law has been submitted by the supplier/ service provider.
- (b) After due verification of GST invoice, payment of invoice value will be made to supplier along with GST amount, whether the condition exists in work order to this effect that GST shall be paid on submission of proof of deposit of such GST or not.
- (c) If supplier submits the invoice without charging GST, no GST shall be payable on production of proof of payment like GST challan at later date.
- (d) In such cases where invoice had already been passed (prior to issue of this circular) by withholding GST sum kept as Misc. Deposit (Code Head 46.968), as per practice followed, the payment of withheld GST sum be released now with due verification of GST invoice, submitted by contractor at initial stage.
- (e) All the work awarding authorities will ensure that the condition incorporating in existing work orders/ supply orders regarding release of payment of GST is to be made only after production of proof of payment of

GST, will be amended suitably at once and shall also ensure the same in respect of work orders to be issued in future.

It is enjoined upon all concerned officers/DDOs of AVVNL for compliance of the same as above with immediate effect and further advised to circulate the same to all subordinate offices under him for needful action/compliance.

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(B.L. Sharma)

Chief Accounts Officer (ATP)

Copy to the following for information and necessary action:

- (i) The Chief Engineer ( ), AVVNL, \_\_\_\_\_.
- (ii) The Superintending Engineer ( ), AVVNL, \_\_\_\_\_.
- (iii) The Chief Accounts Officer ( ), AVVNL, \_\_\_\_\_.
- (iv) The Senior Accounts Officer/Accounts Officer, ( ), AVVNL \_\_\_\_\_.
- (v) The Deputy Controller of Stores, AVVNL, \_\_\_\_\_.

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Chief Accounts Officer (ATP)