

 <p><b>RVPN</b> ISO 9001:2015</p>	<p><b>RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED</b> [A Govt. of Rajasthan Undertaking Corporate Identity Number (CIN) U40109RJ2008NGC016485] Regd. Office: Vidyut Bhawan, Jyoti Nagar, Jaipur-302005 <b>OFFICE OF THE CHIEF ACCOUNTS OFFICER</b> (Procurement &amp; Contracts) New MM Building, Old Power House Premises (Back Side), Near Ram Mandir, Bani Park, Jaipur-302006. Tel. No.: 0141-2208981 Website: <a href="http://www.rvpn.co.in">www.rvpn.co.in</a> Fax No.: 0141-2208921 E-mail: <a href="mailto:ao.sspe@rvpn.co.in">ao.sspe@rvpn.co.in</a></p>
	<p>No./RVPN/CAO (P&amp;C)/AO (P&amp;C-II)/D. 1729</p>

Dated 22 JAN 2019

**CIRCULAR**

**Sub:- Issuance of GST Tax Invoice in case of Supply of various Services by RVPN including Deposit works.**

As per the Section 31(2) of GST Act and related rules a registered person supplying taxable Services shall, before or after the provision of service but within a prescribed period i.e. 30 days from date of supply of service, is required to issue a Tax Invoice, showing the description, value, tax charged thereon and such other particulars as per GST Law.

RVPN is providing various types of services including deposit works. The GST is deposited to Govt. at the time of receipt of advance against services and same is adjusted against the GST payable when the Tax Invoice issued for that services.

Please note that Goods & Services Tax (GST) on Advance received for a particular service (which is paid in earlier month at the time of receipt of advance) is required to be reported in GSTR-1 (details of outward supply of goods or service) of the month of raising of Invoice for supply of services.

Hence, all are requested to issue the Tax Invoice timely through SAP for various services rendered by RVPN under their jurisdiction including Deposit works and adjust the GST tax paid on advances against the Tax payable.

Delay in Issuance of Tax Invoice may arise the penalty liabilities under GST Law and delayed adjustment of Advances may result in to excess payment of tax in the particular month under GST Law.

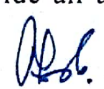


(N. L. Jat)

Chief Accounts Officer (P&C)

Copy to the followings for information & necessary action:-

1. The CE/ACE (Procurement/ Contracts /PPD/NPP&RA/LD/IT/Communication/ Civil), RVPN, Jaipur
2. The Chief Controller of Accounts, RVPN, Jaipur
3. The ZCE (T&C/Civil/MPT&S), RVPN, Jaipur/Ajmer/Jodhpur
4. The CAO (PPD/P&F-Cont./A/cs-W&M/EA-Cash), RVPN, Jaipur
5. The RCAO, RVPN, Jaipur/Ajmer/Jodhpur.
6. The TA to Hon'ble CMD, RVPN, Jaipur
7. The PA to Director (Finance), RVPN, Jaipur
8. The SE ( ), RVPN, \_\_\_\_\_.
9. The Accounts Officer/AAO-I,( ), RVPN, \_\_\_\_\_
10. The SE (MIS), RVPN, Jaipur is requested to upload the above order on the Website of RVPN for wide circulation and also provide all assistance to related offices for generation of Invoices through SAP.



(N. L. Jat)

Chief Accounts Officer (P&C)