



RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LTD.  
(CIN:L40109RJ2000SGC016485)  
(A Govt. of Rajasthan Undertaking)  
Office of Chief Controller of Accounts,  
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No.RVPN/CCOA/CAO(A/cs)/F.No.

/D. २०३

Jaipur, Date:- 10.09.2018

**Clarification regarding Point no. 3.6 of F&R order**  
**No.RVPN/AAO/F&R/F.2(Pt.X)/D.128 dt.07.08.2018(F&R NO.1235)**

Order No.RVPN/AAO/F&R/F.2(Pt.X)/D.128 dt.07.08.2018(F&R No.1235) was issued for preparation of cost estimates, overhead/supervision charges and settlement of accounts for Deposit Works carried out by RVPN or work supervised by RVPN.

It is indicated at point No.3.6 of the order that the asset/infrastructure built by intending agency/consumer shall have to be transferred to RVPN. Any taxes incurred or to be incurred on such transfer shall be borne by intending agency/consumer.

As per section 15(2)(b) of GST Act which states that the value of supply shall include, any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both. Therefore, the cost of such asset/infrastructure incurred by the agency /consumer is to be included in the value of supply and GST thereon payable by RVPN is also to be included in the amount to be deposited by consumer with supervision charges i.e. such amount of GST on estimated cost of asset shall be recovered upfront along with receipt of advance amount of supervision charges and GST on supervision charges.

The transaction is to be booked under SAC code 9986(Support service of Electricity transmission) on the value of supply in accordance with section 15.

The flow of accounting transactions for effecting point no. 3.6 of circular is illustrated as under:-

Sr. No.	Particulars	Amount (Rs.)
A	Estimated cost of assets /infrastructure as per item no. xi of Table-1.	1000
B	Add:-GST at applicable rate on estimated cost of assets/infrastructure (present applicable rate is 18%) (1000*18%)	180
C	<b>Total Amount to be recovered from intending agency for Point No.3.6 of the order.</b>	<b>180</b>

Accounting for supervision charges, shut down charges and GST thereon, shall however remain same as being carried out earlier. This clarification is only for the purpose of accounting of Assets and consumer contribution on deposit work under supervision charges.

*Om...*  
*(Signature)*

Accounting Entries for the same: -

1. At the Time of receiving of advance payment of GST on estimated value of asset:-

**F-29**

Particulars		Amount	Amount
Bank A/c	Dr.	180	
Debtor Deposit work on Supervision A/c(2281005) (With tagging of Customer Code)	Dr.	1000	
Output Tax Clearing A/c	Dr.	180	
To GST Payable A/c	Cr.		180
To Customer A/c (Special GL Ind. - G & With respective Tax Code) (1469023-Advance for Deposit work on supervision)	Cr.		1180

2. At the time of finalisation of work and transfer of property to RVPNL by the intending agency:-

At the time of receipt of Asset from Intending agency T code - FB70

(a)

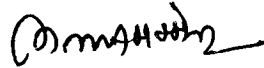
Particulars		Amount	Amount
Customer A/c	Dr.	1180	
To Consumer Cont. for Assets on Supervision (1551003) ( Transfer value of Asset)	Cr.		1000
To GST Payable A/c	Cr.		180

(b) T-Code - F-90

Particulars		Amount	Amount
Asset A/c (Transfer value of Asset)	Dr.	1000	
To Debtor Deposit work on Supervision A/c (2281005)	Cr.		1000

(In case the transfer value of asset is more than the estimated cost then GST on additional value of asset is required to be collected from the customer/intending agency)

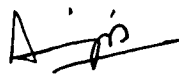
Knock off entries with reference to above transaction will be passed after completion of all transactions.

  
Chief Controller of Accounts  
RVPN, Jaipur



**Copy to the following for information and further needful action:-**

- a) Secretary (Admn.), RVPN, Jaipur.
- b) Chief Engineer (T&C/IT/Procurement/MPT&S/NPP&RA/LD/ ), RVPN, Jaipur/Ajmer/Jodhpur.
- c) The Zonal CE (Civil), RVPN, Jaipur/Jodhpur.
- d) The COIA, RVPN, Jaipur.
- e) The Chief Accounts Officer (Procurement /PP&D/P&F-Cont.), RVPN, Jaipur.
- f) The Regional Chief Accounts Officer (Jaipur/Ajmer/Jodhpur Zone), RVPN, Jaipur/Jodhpur/Ajmer.
- g) The Superintending Engineer ( ), RVPN, \_\_\_\_\_.
- h) The In-charge, Data Centre, RVPN, 101, Vidyut Bhawan, Jaipur for uploading the same on RVPN website.
- i) The Sr. Accounts Officer ( ), RVPN, Jaipur/Ajmer/Jodhpur.
- j) The Accounts Officer ( ), RVPN, \_\_\_\_\_.
- k) PS to CMD, RVPN, Jaipur.
- l) PS to Director (Finance/Technical/Operations), RVPN, Jaipur.
- m) Office Order/ Master file.

  
**Chief Accounts Officer (A/cs-W&M)**  
**RVPN, Jaipur**