

RVPN
ISO 9001:2015

RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED

A Govt. of Rajasthan Undertaking
Corporate Identity Number (CIN):
U40109RJ2000SGC016485

Regd. Office: Vidyut Bhawan, Jyoti Nagar, Jaipur-302005
OFFICE OF THE CHIEF ACCOUNTS OFFICER (P&C)
New MM Building, Old Power House Premises (Back Side),
Near Ram Mandir, Bani Park, Jaipur-302006.
Tel. No.: 0141-2208922 Website: www.rvpn.co.in
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No.RVPN/CAO(P&C)/AO(P&C-II/GST./D. ...5.4.5.....Dt: 10-09-2020

GST Order No.- 25

Circular

Sub:- Issuance of Tax Invoice/Bill of supply with Correct Details along with HSN/SAC Code.

As per the GST Law, Invoice/Bill of supply is required to be issued for the all outward Taxable/Exempted supplies mentioning the HSN/SAC code of the Goods/services supplied. Various Circulars along with List of HSN/SAC Code provided earlier, but it has been observed that proper HSN/SAC is not mentioned in invoices/bill of supply by some offices.

The Government has proposed implementation of E- Invoicing w.e.f.01.10.2020. For E-invoicing every Tax Invoice issued for B2B supply {i.e. where recipient having GST Registration (Other than GST TDS/TCS registration)} is required to upload on GST E-Invoice Portal for generation of Invoice Reference Number (IRN) and QR Code and cancelation of Tax Invoice on the system will be allowed only up to 24 Hour.

Considering these, all the Invoices/Bill of supply including Debit Note/Credit Note should be generated and issued from the SAP after verification of all data fields of the Invoice/Bill of Supply such as GST No., Name of Customer, Place of Supply, GST Rate etc. along with HSN /SAC Code. For maintaining uniformity in whole RVPN, A list of HSN/SAC code for common transaction of RVPN is prepared in consultation with Tax Consultant for your kind reference as below:-

Sr. No.	Particulars/Nature of Outward Supply of Goods/Service	Applicable GST Rate*	HSN/SAC Code
1	RTI Fees	Exempt	9991
2	Other Charges recovered under RTI Act (considering composite supply of information under RTI Act)	Exempt	9991
3	Tender Processing fees/Bid Document Fees	18%	9997
4	Settlement Fees	18%	9997/9987
5	Deposit work	18%	998631
6	Deposit work on supervision charge basis	18%	998631
7	Shut Down Charges	18%	998631
8	Penalty on Account of Delay in Delivery	18%	9997
9	Penalty on Account of Defective Material	18%	9997
10	Penalty on Account of Poor Performance	18%	9997
11	Notice Period Recovery / Bond recovery on Employee Resignation	18%	9997
12	Various Application/Registration Fees received	18%	9997
13	Rental Recovery other than residential Property	18%	9972
14	Transmission Charges	Exempt	996911
15	Other Activities related to Transmission/part of Transmission	Exempt	996911
16	Other Transmission support services	18%	998631
17	Sale of Scrap	5/12/18/28%	As per Item


Sr. No.	Particulars/Nature of Outward Supply of Goods/Service	Applicable GST Rate*	HSN/SAC Code
18	Water Charges Recovery	Exempt	2201
19	LIC Commission Received	18%	9961
20	Labour Cess Commission Received	18%	9961
21	Guest House Charges from Board employees (As charges up to Rs. 1000/- per day)	Exempt	9963
22	Guest House Charges from other private persons (based on charges/day)	12%/18%	9963
23	Forfeiture of Bid Security/Other Security Deposit	18%	9997
24	Testing Charges by RVPN Testing Lab	18%	9997
25	Canteen Rent Received	18%	9972
26	Recovery of Insurance Charges for Gap period due to No insurance	18%	9997
27	Re-inspection Charges recovery	18%	9997
28	Excess Telephone charges recovery from Employee	Exempt	9997
29	Sale of Old News Paper	5%	4707
30	Sale of Grass (After Cut)	Exempt	0604
31	O& M Charges recovery for GSS / Line Maintenance (for Private Entity)	18%	9987
32	Interest on Deposits/FD	Exempt	9971
33	Interest on Advance to Supplier	Exempt	9971
34	Interest received on Deposits made in Court/Department etc	Exempt	9971

*The rate mentioned in above table is IGST and applicable CGST & RGST Rate is ½ of the rate mentioned e.g. if rate is 18% - CGST @9% & SGST @9%.


(Hari Narayan Meena)
Chief Accounts Officer (P&C)

Copy submitted/forwarded to the followings for information & necessary action:-

1. The CE (Cont./Proc./PPD/NPPR/IT/MP&S/CIVIL), RVPN, Jaipur.
2. The Zonal CE (T&C), RVPN Jaipur/Ajmer/Jodhpur.
3. The Secretary (Admn.), RVPN, Jaipur.
4. The Chief Controller of Accounts, RVPN, Jaipur
5. The Chief Accounts Officer (A/Cs-W&M/PPD/ P&F), RVPN, Jaipur
6. The Controller of Internal Audit, RVPN Jaipur
7. The RCAO RVPN, Jaipur/ Ajmer/Jodhpur.
8. The SE (Proc./Contracts./T&C) RVPN.....
9. The SE (MIS) RVPN Jaipur to upload on RVPN Website.
10. The Sr. AO (CPC/EA-Cash/LD/B&R/RE&HQ/Pension/PPD/IA) RVPN, Jaipur
11. The Sr. AO (Civil), Jaipur/Ajmer/Jodhpur
12. The Sr. AO/AO (T&C)/AAO RVPN.....


(Hari Narayan Meena)
Chief Accounts Officer (P&C)