

 <p>RVPN ISO 9001:2015</p>	<p>RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED</p> <p>[A Govt. of Rajasthan Undertaking Corporate Identity Number (CIN): U40109RJ2000SGC016485] Regd. Office: Vidyut Bhawan, Jyoti Nagar, Jaipur-302005 OFFICE OF THE CHIEF ACCOUNTS OFFICER (Procurement & Contracts) New MM Building, Old Power House Premises (Back Side). Near Ram Mandir, Bani Park, Jaipur-302006.</p> <p>Tel. No.: 0141-2208981 Website: www.rvpn.co.in Fax No.: 0141-2208921 E-mail: ao.sspc@rvpn.co.in</p>
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No./RVPN/CAO (P&C)/AO (P&C-II)/D. 159

Dated 24-06-19

Circular**Sub: Guidelines for accounting of Outward Supply in Compliance of GST Law**

For the compliance of GST law and filing of GST Returns, consider the following points while making entries in the SAP mandatorily:-

1. In case receipt of Revenue through FB70, customer wise entry is required and Tax Invoice/Bill of Supply will be generated through SAP with Unique Invoice No.. SAP generated Tax invoice/Bill of Supply with unique No. are only valid.
2. In case Goods and services are supplied by RVPN to a person who is registered under GST Law then while making entry in SAP proper Customer Code with GST No. should be selected. *If any customer who is registered under GST and wrongly considered as unregistered while making entry in SAP then, Customer will not get the Input Credit benefit and related persons will be held personally responsible for the same.*
3. The first two digit of GST No. represents the State of registration '08' represents Rajasthan state. Where the Place of Supply is Rajasthan then CGST and SGST should be charged in Invoice otherwise IGST should be charged. Generally, the place of supply is Rajasthan when the GST No. of the customer starts with '08'.
4. Advance received against Services are subject to GST on receipt basis. Advance received in a month should be duly accounted in the same month only and GST should be deposited.
5. Accounting of all the receipts of RVPN (Income) should be made on real time basis.

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6. In case of the Deposit work, Final Bill and GST Tax Invoice should be raised immediately after completion and final acceptance of work. Delay in generation of Final bill and GST Tax Invoice may attract the delay interest and penalties under GST Law. After issuing Final Invoice, GST deposited at the time of Advance Received from the customer should be adjusted to GST Payable account to the extent of lower of GST on final bill amount or advance received amount.



(N.L. Jat)

Chief Accounts Officer (P&C)
RVPN, Jaipur

Copy to the followings for information & necessary action:-

1. The Chief Controller of Accounts, RVPN, Jaipur.
2. The CAO (Account & W&M)/CAO(EA & Cash)/COIA, RVPN, Jaipur
3. The RCAO, RVPN, Jaipur, Ajmer, Jodhpur.
4. The Superintending Engineer (), RVPN, _____ issue direction **all offices under your jurisdiction for compliance of above circular while making entry in SAP.**
5. The SE (MIS), RVPN, Jaipur **ensure the compliance of circular in vendor and customer master creation and necessary validation in SAP.**
6. The Sr. Accounts Officer (), RVPN, _____.
7. The Accounts Officer (), RVPN, _____.



(N.L. Jat)

Chief Accounts Officer (P&C)
RVPN, Jaipur



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