 <p>RVPN ISO 9001:2015</p>	<p align="center">RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED</p> <p align="center">[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.

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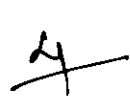

Dated

26-06-18

Circular**Sub: Guidelines for accounting of Inward 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. RVPN GST Number (08AABCR8312A1ZT) should be intimated to the supplier while procurement of Goods and Services and confirm that the same is mentioned by supplier on invoice received by RVPN and it should be checked during bills verification, passing and payment.**
- 2. When supplier is submitting multiple Invoices then each invoice is required to enter in SAP (FB 60/ Miro) separately.**
- 3. Before entering any invoice (from registered dealer) in SAP, verify that invoice contains the details of the amount of tax charged, description of goods or services with HSN/SAC code, total value of supply of goods or services or both, GSTIN of the supplier and RVPN and place of supply.**
- 4. Before entering any Invoice in SAP, proper Vendor code should be selected in SAP by searching the vendor code by GST no. in case vendor is GST registered and by PAN No. in case vendor is not GST registered through the 'ZVENDOR_GST' T-code in SAP and also check the Bank and other details in Master.**
- 5. In SAP (FB 60/ Miro), mention the Invoice No. as per the GST Invoice of supplier in the field of 'Reference' without any change.**
- 6. Mention the Invoice Date as per the GST Tax Invoice of Supplier in the field of 'Document Date/Invoice Date; without any change. Posting Date should be always same or later than the Document Date/Invoice Date.**

7. Tax Codes should be properly used while entering the purchase transactions in FB 60 and Miro:-

V0 : Inward supply of Non GST items like Petrol, Diesel etc. only

I0 : Inward Supply from GST composite registered dealer.
(composite status may be verified through GST Portal)

I1: Inward supply of GST exempted Goods and Services like water, electricity etc. and for inward supply from GST unregistered person/dealer

(Ensure that PAN No. of vendor is showing unregistered status on GST portal and Vendor code is unregistered in SAP)

N Series : Inward supply from GST registered Dealer.

B Series : Inward supply where GST is payable on RCM basis by RVPN (Eg: GTA services, Security Services)

8. Before **creation of a New Vendor/Customer in SAP**, check the status of GST registration through the GST No. and PAN no. of the Vendor/Customer. If vendor is registered under GST then GST Num. and Status may be verified through GST Portal through vendor PAN no. or GST No. at below Link:-

<https://services.gst.gov.in/services/searchtp>

<https://services.gst.gov.in/services/searchtpbypan>

For creation of unregistered Vendor, PAN No. is mandatory and PAN no. should be duly checked through below link to avoid the wrong PAN details.

[https://www1.incometaxindiaefiling.gov.in/e-](https://www1.incometaxindiaefiling.gov.in/e-FilingGS/Services/KnowYourJurisdictionLink.html)

[FilingGS/Services/KnowYourJurisdictionLink.html](https://www1.incometaxindiaefiling.gov.in/e-FilingGS/Services/KnowYourJurisdictionLink.html)

9. Duplicate Vendor/Customer of same GST Number or PAN Number is not allowed in SAP. If any Vendor/Customer is created with wrong details then the person requested for Vendor/Customer creation will be held responsible. For any correction in Vendor or Customer Master, request may be made to SAP core team with supporting proof.
10. In case of Government Departments and authorities which are not holding the GST No. and PAN No. like PHED, NHAI etc. only single Vendor/Customer will be maintained and circle offices will make entries profit centre wise and additional information may be maintained in Remarks field while making entry.
11. Since PAN no. of Proprietorship Firm and Proprietor (owner) of Firm is same hence name of Proprietor should also be mentioned in Vendor Name. Egg. Mr. Mahesh Sharma is the proprietor of Firm M/s Ganesh Instruments & Electricals then Vendor Name Should be as "M/s Ganesh Inst. & Elect. Prop Mahesh".

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12. Small Expenses made out of PCB's and SDA to unregistered vendor may be entered in SAP through One time Vendor Code. No separate vendor code is required.
13. All the above facts should be taken care while entering the bills in SAP and should be duly checked while passing and payment against bill.
14. **If proper entries of bills are not made in SAP then Bills may be returned. In case of PCB's, PCB adjustments must be done after proper checking of bills and their entries in SAP.**
15. After completion of month the Circle Accounts Officers will send duly checked, verified and signed invoice wise details of inward supply made during the month to AO (P&C-II) at gst@rvpn.co.in for filing and verification of GST Returns.



(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 (Accounts. & 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 entering bills/invoices 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

