


GST NO - 5

 <p>RVPN ISO 9001:2008</p>	<p>RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED [A Govt. of Rajasthan Undertaking] Corporate Identity Number (CIN): L40109RJ2000SGC016485]</p> <p>OFFICE OF THE CHIEF CONTROLLER OF ACCOUNTS Vidyut Bhawan, Jyoti Nagar, Jaipur 302005 Tele: 0141-2747037/Fax: 0141--2740066</p>
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No./RVPN/CCOA/CAO(P&C)/AO (P&C-II)/GST/D. 966

Dated
18 AUG 2017

CIRCULAR

Information for Monthly Returns under Goods and Service Tax (GST)

Goods and Service Tax (GST) is implemented in India and is effective from 1st July, 2017. GST has a significant change in the indirect taxes. GST law is having provisions of time bound filling of consolidated monthly returns for each month i.e. GSTR1, GSTR2 & GSTR3. The outward supplies and inward supplies from unregistered dealer of a month should be included in the return of that month and revision in the return is not permissible. If transaction of the month is included in the next months return then GST will be payable with interest. Hence for compliance of GST law and filling of monthly return on time, ensure the below:-

1. All outward supplies of the month should be accounted latest by 3rd day of the next month .After that the outward supply will be liable for GST with interest for delay in deposition of GST.
2. The details of outward supplies of a month should be provided to AO (P&C-II) latest by 5th day of the next month in provided formats for filling of GSTR1.
3. All the inward supplies from the unregistered persons (including PCB expenses) of the month should be accounted latest by 7th day of the next month, After that the inward supply from unregistered dealers will be liable for GST with interest for delay in deposition of GST.
4. The details of total inward supplies of a month should be provided to AO (P&C-II) latest by 9th day of the next month in provided formats for filling of GSTR2.
5. For the payment of GST tax liability on Outward supplies and Inward supplies from Unregistered person, the Circle AO is required to prepare a Pay order for payment of GST and the same needs to be send to AO (P&C-I) along with a copy to AO (P&C-II), after that AO (P&C-I) will deposit consolidated GST before due date.

The timelines as above should be strictly followed by each offices otherwise respective office will be responsible for the interest liability on GST due to delay and penalties levied under GST Law.



(N.K. Mathur)
Chief Controller of Accounts
RVPN, Jaipur

Copy to the following for Information and necessary action:-

1. The CE (Contracts/Procurement/PPD/NPPR/IT/MP&S/CIVIL), RVPN, Jaipur/
Ajmer/Jodhpur
2. The Zonal CE (T&C), RVPN Jaipur/ Ajmer/Jodhpur
3. The Secretary (Admn), RVPN, Jaipur
4. Chief Accounts Officer P&C/Accounts/RCAO RVPN, Jaipur/ Ajmer/Jodhpur
5. The Controller of Internal Audit, RVPN Jaipur
6. The SE (Proc/Contracts/T&C) RVPN
7. The SE (MIS) RVPN Jaipur for upload on RVPN Website
8. The Dy COA (P&F) / Dy Director (IA)/Sr AO Accounts/Sr. AO (PPD)/Sr AO
(P&F)/ Sr AO (Civil)/ Sr AO (B&R)/ Sr AO (CPC), Jaipur Jodhpur
9. The AO (T&C) RVPN.....
10. The XEN (M&F) RVPN Jaipur/The ACOS (T&C) RVPN, Heerapura (Jaipur),
Beawer(Ajmer), Jodhpur



(N.L. Jat)

Chief Accounts Officer (P&C)
RVPN, Jaipur