



No. HSWC/Accts/AA-II/GST/2017/ *24819 - 836*

Dated :

7 AUG 2017

To

- 1) All the District Managers,
Haryana State Warehousing Corporation,
In the field
- 2) All the SDEs

Sub : Instructions of Goods & Service Tax (GST) -regarding.

Please refer to the subject cited. The Goods and Services Tax (GST) Act(S),2017 has been implemented w.e.f. **1st July 2017**. The said Act has replaced the existing Service Tax & Sale Tax / VAT applicable in the State. Accordingly, all the Service Tax registration numbers (under company PAN) and all VAT Registration numbers, held by the Haryana State Warehousing Corporation (HSWC) have been migrated to the Centralized GST Registration Number (**under company PAN-AAACH3948K**) Head Office. The provisional GST number allotted to the HSWC is **06AAACH3948K1ZF**. **A copy of acknowledgement of GST migration is enclosed.**

Keeping in view the changed scenario and new tax regime, as per the understanding of the business of the HSWC, several discussions held with the field staff from time to time, the following guidelines / instructions has been prepared, which may be taken into consideration:-

A) PROCUREMENT AND SUPPLY OF FOOD GRAINS

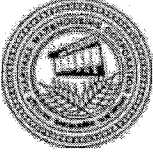
The products being Nil Rated would not attract any levy of GST.

I) PROCUREMENT

HSWC procures the following food grains from Arhtias (without any trademark / registered brand name) and supply the same to FCI apart from their storage and movement.

1. Wheat
2. Paddy / Rice
3. Bajra

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The HSN Codes for the aforesaid products and applicable GST Rate on the same is as under:

| Product | Code | Description | Rate |
|-------------|------|--|------|
| Wheat | 1001 | Wheat and meslin other: other wheat | NIL |
| | 1001 | Wheat and meslin other: meslin: other | NIL |
| Rice | 1006 | Rice semi-milled or wholly-milled rice, whether or not polished or glazed: rice, parboiled | NIL |
| | 1006 | Rice semi-milled or wholly-milled rice, whether or not polished or glazed: other | NIL |
| Paddy | 1006 | Rice in the husk (paddy or rough): other | NIL |
| Rice Husk | 1213 | Cereal straw and husk, unprepared, whether or not chopped, ground, pressed or in the form of pellets | NIL |
| Broken Rice | 1006 | Rice broken rice | NIL |
| Bajra | 1008 | Buckwheat, millet and canary seed; other cereals millet : bajra : other | NIL |

- 1) Filling and sewing is undertaken by Arhtia and then loading of food grains into the carriage of Transport Contractor. Such procurements would be accounted for based on the "Bill of Supply" (BOS) (**Annexure I**) or Invoice received from Arhtia mentioning his name, address and GSTIN (if he is registered).
- 2) Gunnies are provided to the Arhtia for filling along with some consumables that need to be delivered with the "Delivery Challan" (DC) (**Annexure II**) only.
- 3) Arhtia raises Bill in "I" form (including his commission) to HSWC supported by the Arhtia Bill.
- 4) The inward supply would be reported in Monthly GSTR 2 on a cumulative basis as 'Nil Rated Supplies' at Sl. No. 7 of GSTR 2: Intra-State Supplies.
- 5) The details such HSN Code, Unit Quantity Code and Total Quantity of Goods are also required to be reported in Sl. No. 13 of GSTR 2.

II) SUPPLY

- 1) HSWC would issue a DC with every movement of stock and respective LRs would accompany the DC.

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- 2) Being nil rate of duty, HSWC would also issue BOS instead of Tax Invoice (TI) while making supply to FCI.
- 3) The BOS is required to be issued at the time of issuance of release order (RO) by the FCI for the quantity as mentioned in the RO due to the statutory condition that the BOS has to be issued before or at the time of removal of goods.
- 4) The outward supply would be reported in Monthly GSTR 1 on a cumulative basis as 'NIL Rated Supplies at Sl. No. 8 of GSTR 1:
 - Intra-State Supplies to Registered Person
 - Intra-State Supplies to Unregistered Person
- 5) The details such as HSN Code, Unit Quantity Code and Total Quantity of Goods are also required to be reported in Table 12 of GSTR 1.

III) Carryover / Incidental Charges on sale of Wheat, Paddy and Bajra

As per Section 15(2) of CGST, Act 2017 any incidental charges / expenses or carryover charges shall be included in the value of principal supply of goods. Therefore HSN codes to be mentioned against these charges shall be the same as that of the principal goods / supply.

IV) Price Revision

The Govt of India on retrospective basis revises the MSP and other incidental charges being part of the value of food grains. HSWC on the basis of such revision, raises the bill to FCI and realizes the amount.

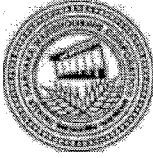
Now a debit note will be issued in this regard and HSN code of that agricultural product will be used against which such debit note is being issued. Under GST regime, since the agricultural produce are exempt, therefore consideration received towards retrospective revision in the prices thereof would also not be liable to tax.

V) OTHERS

The GST is not applicable on the sale of following items:

- 1) Sale of damaged wheat

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2) Sale of trees standing

| Product | Code | Description | Rate |
|------------------------|------|--|---|
| Sale of damaged wheat | 2302 | Bran, Sharps And Other Residues, Whether or Not In The Form Of Pellets, Derived From The Sifting, Milling Or Other Working Of Cereals Or Of Leguminous Plants - Of Wheat | As per serial no 102 of Notification No 2/2017-Central Tax(Rate) dated 28.06.2017 the Rate of CGST is Nil |
| Sale of trees standing | 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn other : other | As per serial no 34 of Notification No 2/2017-Central Tax(Rate) dated 28.06.2017 the Rate of GST on supply of Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage is Nil |

VI) SALE OF OF OTHER SUNDRY ITEMS

HSWC also disposed off the old newspapers and used aluminum flask, which is taxable under the GST regime as under:

| Product | HSN Code | Description | GST Rate |
|---------------------------------|----------|---|----------|
| Supply of Old Newspaper | 4707 | Recovered (Waste and Scrap) paper or paperboard | 12% |
| Sale of scrap (Aluminium Flask) | 7602 | Aluminium waste and scrap | 18% |

Time of Supply is date of receipt of advance and Place of Supply is the office from where the delivery is made. HSWC is required to issue advance voucher at the time of receipt of advance and TI (**Annexure III**) to be issued at the time of making delivery.

B) INTRA STATE TRANSFER (BETWEEN THE DISTRICT OFFICES)

Respective DO would issue a DC to accompany the movement of such goods within the State. Lorry Receipts (LRs) would also accompany the DCs.

C) PROCUREMENT OF TAXABLE GOODS / SERVICES FROM UNREGISTERED VENDORS

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- 1) HSWC is required to comply with the provisions of Section 9(4) of the CGST Act and other provisions under the GST Act(S) in regard to procurement of taxable Goods / Services from unregistered vendors, which will increase the administrative burden, as such HSWC should minimize its purchases of Goods and services from unregistered vendors
- 2) Vide notification no. 8/2017-Central Tax (Rate) dated 28th June 2017, an exemption from payment of GST under Reverse Charge Mechanism (RCM) has been provided in respect of taxable goods / services received by a registered person from unregistered vendors, if the aggregate value of such supplies of goods or services or both received by a registered person from any or all the unregistered suppliers does not exceed Rs. 5000/- in a day. However considering the HSWC at State level there will be an administrative burden in determining whether the limit of Rs. 5000/- is exceeded or not in a day OR it may be possible that such purchases or receipt of services from unregistered dealers by the Head Office, District Offices (DOs) and Warehouse Centre put together exceed Rs. 5000/- in a single day. This provision is not applicable to services referred to under section 9(3) of CGST Act, 2017
- 3) In view of the above, all DOs should comply with all provisions of RCM on every purchase of goods and receipt of services. Hence the vendors of such taxable goods or services will issue invoices to HSWC and HSWC is required to determine the HSN Code / Applicable tax rates / Place of Supply / Time of Supply.
- 4) HSWC needs to issue a Payment Voucher (PV) (**Annexure IV**) for each of the transaction at the time of payment to supplier. A **monthly consolidated** self addressed 'TI' for such transactions during the month as per rule 46 of CGST Rules, 2017.

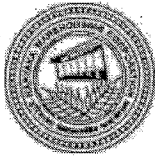
Further while preparing consolidated tax invoice separate heading must be prepared for different HSN codes and Tax rate based on payment voucher.

- 5) Such transactions shall be reported in GSTR 2 at Sl. No. 4B. HSWC is required to discharge the tax liability accordingly at earliest of the following events:

For Goods

- Date of Payment (Goods) made by HSWC
- Date immediately following 30 days from the date of issue of invoice by supplier
- Date of receipt of Goods by HSWC

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For Services

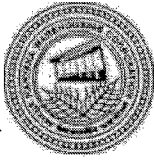
- Date of Payment (Services) made by HSWC or date of accounting of payment, whichever is earlier
- Date immediately following 60 days from the date of issue of invoice by supplier

D) Services covered under RCM

Following services are liable to RCM under GST Act as per Section 9(3) of CGST:

| Particular of services | HSN Code | Rate of tax | Remarks |
|---|---------------------------|-------------|--|
| Transportation by Road for goods other than agriculture produce, food grains, pulses and rice (no ITC being claimed by the GTA) | 9965 | 5% | Any services provided for transportation of goods by road by Goods Transport Agency (GTA) is liable to RCM. However the same is exempt i.e. no RCM is applicable for the transportation of Agriculture Produce and food grains. |
| Legal services by individual advocate or firm of advocates | 9982 | 18% | In case services of senior advocate is further hired by the advocate hired by the corporation then GST on the same is to be paid by the HSWC |
| Services provided by arbitral tribunal | 9982 | 18% | ----- |
| Services provided by Government and Local Authority | As per different Services | 18% | Exempt services and the below mentioned services are not liable for RCM: Renting of immovable property Services of speed post, express parcel post, life insurance and agency services provided by Department of Post Services in relation an aircraft or a vessel, whether inside or outside the precincts of a port or an airport Transport of goods or passengers |

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HSWC is required to discharge the GST under RCM based on the Place / Time of Supply. HSWC is also required to issue a PV as per GST regime. The same shall be reported in GSTR 2 under details of inward supplies of goods or services at Sl. No. 4 of GSTR 2. However if the above services are procured from the registered vendor then he will issue a TI / BOS. Place of supply shall be the office directly receiving the services. The payment of taxes under RCM shall be made at the earliest of the following events:

For Goods

- Date of Payment (Goods) made by HSWC
- Date immediately following 30 days from the date of issue of invoice by supplier
- Date of receipt of Goods by HSWC

For Services

- Date of Payment (for the Services) made by HSWC or date of accounting of payment, whichever is earlier
- Date immediately following 60 days from the date of issue of invoice by supplier

HSWC will issue a PV at the time of payment to Supplier. Transactions need to be reported under detail of inward supplies of goods or services at Sl. No. 4A of GSTR 2.

Thus, supplies that are covered under RCM are as follows:

- 1) Receipt of notified category of taxable goods/services (As per Section 9(3) of CGST and SGST Act and Section 5(3) of IGST Act);
- 2) Receipt of taxable goods/services from unregistered dealer (As per Section 9(4) of CGST and SGST Act and Section 5(3) of IGST Act)

If any of the HSWC office procures taxable goods or services from any unregistered person, GST liability would arise on HSWC under reverse charge. HSWC is required to discharge GST at the applicable rates on such supply as per the time of supply provisions. Further as per section 31 (3) (f) of CGST Act, HSWC is also required to issue a self addressed TI in respect to receipt of taxable goods and / or services from unregistered supplier. Also, as per Section 31 (3) (g) of CGST Act, HSWC is required to issue a PV at the time of making payment to such supplier for the supply of goods / services which is liable to RCM irrespective of the fact that supplier is registered.

E) Procurement of Taxable Goods / Services form Registered Vendors

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- 1) The applicability of GST will depend on the respective HSN classification of the said goods / services under the GST Law.
- 2) The vendors shall issue a TI to HSWC with the applicable tax rates.

For Goods: Before or at the time of removal of goods / delivery of goods or making available thereof to the recipient

For Services: Within a period of 30 days from the date of the supply of the service

- 3) The inward supply of taxable goods / services is required to be reported at Sl. No. 3 and 13 of GSTR 2.

F) Sale of dead stock articles, if capitalized (e.g. vehicles, generator, furniture, wooden crates, AC, etc.)

There is no GST on sale of dead stock articles, if capitalized. Only reversal of ITC, if availed, shall be made according to the rules prescribed.

G) Sale of Polythene Covers and Tarpaulines, if capitalized.

There is no GST on sale of Polythene Covers and Tarpaulines, if capitalised. Only reversal of ITC, if availed, shall be made according to the rules prescribed.

H) Exempt Services

The following services (whether received or provided) are fully exempt from levy of GST:

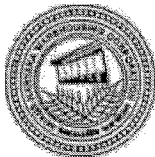
- 1) Storage or Warehousing of Agricultural Produce (Including Wheat, Paddy)
- 2) Stock transfer fee, lien and mortgage charges and income from weighbridge in relation to agricultural produce (to whom storage and warehousing services are provided)
- 3) Storage or Warehousing of Rice (including stock transfer fee, lien and mortgage charges and income from weighbridge on rice)
- 4) Fumigation charges (Dis-infestation Extension Service Scheme), if provided in relation to the agricultural produce.
- 5) Services relating to loading, unloading, packing of Agricultural Produce (Including Wheat, Paddy and Rice)
- 6) Transportation by road of the Agriculture Produce and food grain including wheat, paddy and rice

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- 7) Services provided by APMC or commission agent for sale or purchase of Agriculture Produce
- 8) Milling services in respect of conversion of Paddy into Rice carrying out as an intermediate production process as job work in relation to Agricultural Produce. HSWC pays milling charges to the miller. The milling charges paid are fixed and the Husk being generated during the conversion process is retained by the Miller. Milling charges, husk and rice are fully exempt from GST.
- 9) RTI Fees
- 10) House Rent Allowance and Licence Fee from employees

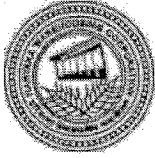
| Receipts on account of | HSN Code | Taxability under GST | Remarks |
|--|----------|--|---|
| Storage / Warehousing of Agricultural produce | 9986 | Other support services to agriculture, hunting, forestry and fishing | It is hereby clarified that as 2(d) of Notification No 12/2017- Central Tax(Rate) dated 28.06.2017 agricultural produce means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market; Further as per explanation to serial no 24(i) of Notification No 11/2017- Central Tax(Rate) dated 28.06.2017 Support services to agriculture, forestry, fishing, animal husbandry includes warehousing of agricultural produce and the rate of GST is Nil |
| Stock transfer fee, lien and mortgage charges and income from weighbridge in relation to agricultural produce (to whom storage and | 9986 | Other support services to agriculture, hunting, forestry and fishing | It is hereby clarified that as 2(d) of Notification No 12/2017- Central Tax(Rate) dated 28.06.2017 agricultural produce means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market; |



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|--|------|--|--|
| warehousing services are provided) | | | Further as per explanation to serial no 24(i) of Notification No 11/2017- Central Tax(Rate) dated 28.06.2017 Support services to agriculture, forestry, fishing, animal husbandry includes warehousing of agricultural produce and the rate of GST is Nil |
| Storage or Warehousing of Rice (including stock transfer fee, lien and mortgage charges and income from weighbridge on rice) | 9967 | Other storage and warehousing services | As per serial no 24 of Notification No 12/2017- Central Tax(Rate) dated 28.06.2017 the Rate of GST of Services by way of loading, unloading, packing, storage or warehousing of rice is Nil |
| Fumigation charges | 9986 | Other support services to agriculture, hunting, forestry and fishing | As per sub clause (i)(c) of explanation to serial no 24(i) of Notification No 11/2017- Central Tax(Rate) dated 28.06.2017 Support services to agriculture, forestry, fishing, animal husbandry includes processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating , curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; and the rate of GST is Nil |
| Services relating to loading, unloading, packing of Agricultural Produce (Including Wheat, | 9986 | Other support services to agriculture, hunting, forestry and fishing | Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes |



| | | | |
|--|------|--|--|
| Paddy and Rice) | | | carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce |
| Transportation by road of the Agriculture Produce and food grain including wheat, paddy and rice | 9965 | Land transport services of goods | Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments. |
| Services provided by APMC or commission agent for sale or purchase of Agriculture | 9986 | Other support services to agriculture, hunting, forestry and fishing | Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes |



| | | | |
|-------------------------------------|------|--|---|
| Produce | | | carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce |
| Milling Charges in relation to Rice | 9986 | Other support services to agriculture, hunting, forestry and fishing | Further as per sub clause (iii) of explanation to serial no 24(i) of Notification No 11/2017- Central Tax(Rate) dated 28.06.2017 Support services to agriculture, forestry, fishing, animal husbandry includes carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce and the rate of GST is Nil. Further as per Circular No 177/03/2017-ST dated 17.02.2014 issued by Central Board of Excise and Customs it is clarified that milling of paddy is an intermediate production process in relation to agriculture. |
| RTI Fees | 9997 | Other services nowhere else classified | As per sub clause (a) of clause (1) of Section 7 of the Central Goods and Service Tax Act, 2017 supply includes supply made for a consideration by a person in a course or furtherance of business. Further the RTI fees received under Right to Information Act, 2006 is not in course or furtherance of business of the Corporation as per section 2(17) of the Central Goods and Service Tax Act, 2017. |



| | | | |
|---|------|----------------------------|---|
| | | | Thus, GST Act is not leviable on this transaction as it is not a supply |
| House Rent Allowance and Licence Fee from employees | 9972 | Rental leasing services or | As per serial no. 12 of notification no.12/2017- central tax (Rate) dated 28.06.2017 the rate of GST on services by way of renting of residential dwelling for use as residence is NIL. |

If such services are received from unregistered persons, no requirement to discharge GST under RCM since the services are exempt services and do not attract any levy of GST. The vendors for the above services shall not charge any GST from HSWC. The same shall be reported in Monthly GSTR 2 under details of inward supplies of goods or services on a cumulative basis at Sl. No. 7 of GSTR 2.

Further, Services provided by HSWC shall be reported in Monthly GSTR 1 under detail NIL rated, exempted and non-GST outward supplies at Sl. No. 8.

I) Supply Of Taxable Services

HSWC is receiving miscellaneous income in the nature of service as under:

1. Storage of Other Goods
2. Disinfecting and exterminating services, other than agriculture produce
3. Lien/ Mortgage Charges (other than agricultural produce and rice)
4. Transfer of Stock fee (other than agricultural produce and rice)
5. Income from Weighbridge (from third party to whom storage or warehousing services are not provided)
6. Rental income From ICD
7. Charges for renting of immovable property (Rent from Non Residential Property);
8. Guest House Charges;
9. Processing fee for tenders by way of sale of tender documents.
10. Supervision charges on deposit work for construction of godown of other state government departments

The respective HSN Codes for the aforesaid services and applicable GST Rate on the same is hereunder:

| Receipts on account of | Code | Taxability under GST | Rate |
|------------------------|------|--|------|
| Storage of Other Goods | 9967 | Other storage and warehousing services | 18% |
| Disinfecting and | 9985 | Disinfecting and exterminating | 18% |



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| | | | |
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| exterminating services | | services | |
| Lien/ Mortgage Charges (other than agricultural produce and rice) | 9967 | Other storage and warehousing services | 18% |
| Transfer of Stock fee (other than agricultural produce and rice) | 9985 | Other support services nowhere else classified | 18% |
| Income from Weighbridge (from third party to whom storage or warehousing services are not provided) | 9967 | Other supporting services for road transport | 18% |
| Rental income From ICD | 9972 | Rental or leasing services involving own or leased non-residential property | 18% |
| Rent from Non-residential property | 9972 | Supply of service of renting of immovable property | 18% |
| Guest house charges | 9963 | Accommodation services. | Exempt up to 1000 12% for declared tariff 1000 <= 2500 18% for declared tariff 2500 <= 7500 28% for declared tariff > 7500 |
| Processing fee for tenders by way of sale of tender documents | 9985 | Other support services | 18% |
| Supervision charges on deposit work for construction of godown of other state government departments | 9954 | Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar | 18% Note : 1 |

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| | industrial buildings | |
|--|----------------------|--|

Note: 1) It is hereby clarified that as per sub clause (2) of section 15 of the Central Goods and Service Tax Act, 2017 the value of supply shall include:

- (a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;
- (b) 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;
- (c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;
- (d) interest or late fee or penalty for delayed payment of any consideration for any supply; and
- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.

Explanation.—For the purposes of this sub-section, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.

Further due to above mentioned section, the GST needs to be charged on the gross value including the supervision charges, value of other reimbursement or cost recovered from the other Government Organization / Department for whom the work has been executed and HSN code of works contract shall be used.

It is also clarified that any damages, penalty, etc recovered from the contractor shall attract GST at the same rate and HSN code.

Impact

- 1) HSWC is required to issue Advance Receipt Voucher (ARV) (**Annexure V**) at the time of receipt of advance and TI within 30 days of provision of Service.
- 2) HSWC is required to discharge the GST accordingly in view of Place of Supply and Time of Supply.

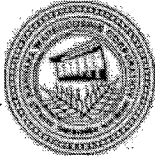
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- 3) It is hereby stated that if the place of supply is outside the State of Haryana in respect of Tax invoices issued by the HSWC, then IGST shall be charged in those tax invoices instead of CGST and SGST (e.g. if online tender fee is received from the contractor situated outside the State, the Corporation will generate TI with IGST). It shall be considered interstate supply of goods or services or both.
- 4) Place of Supply is as under:
- a) Storage of Other Goods – Location of Godown / Warehouse
 - b) Disinfecting and exterminating services, other than agriculture produce – Location where services are provided
 - c) Lien/ Mortgage Charges – Location of Godown / Warehouse
 - d) Transfer of Stock fee - Location of Godown / Warehouse
 - e) Income from Weighbridge – Location of Weighbridge
 - f) Rental income From ICD – Location of ICD
 - g) Rent from non residential Property– Location of that property
 - h) Guest house charges– location of guest house
 - i) Processing fee of tenders by way of sale of tenders – if recipient is registered, then registered address, otherwise the address on record, if any, otherwise the concerned HSWC office
 - j) Supervision charges on deposit work for construction of godown of other state government departments – Location of Godown
- 5) Time of Supply is at the earliest of the following:
- Date of issue of invoice, if issued within 30 days of the provision of the Service
 - If invoice not issued within 30 days of the provision of the Service, then date of the provision of the Service
 - Date of receipt of advance payment (date of entry made in books of accounts or the actual date of amount credited in bank, whichever is earlier)

The outward Supply shall be reported in monthly GSTR 1 under details of outward supplies of goods or services at Sl. No. 4 of GSTR 1.

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J) Receipt of Taxable Services

HSWC is also receiving the following services, the applicable tax rates would depend on the respective classification under the GST Law:

- 1) Works Contract Services
- 2) Repairs and maintenance Services
- 3) Manpower Service
- 4) Security Services
- 5) Rent -a-cab Service
- 6) Renting of Immovable Property
- 7) Consultancy Services
- 8) Housekeeping Services

| Receipts on account of | Code | Taxability under GST | Rate |
|--------------------------------------|------|---|------|
| Works Contract Services | 9954 | Works contract refers to execution of contract in relation to any immovable property where transfer of property in goods is involved. All the goods and services provided under such contract are to be treated as service namely works contract service. | 18% |
| Repairs and maintenance Services | 9954 | This service is also to be treated as works contract service where such repair and maintenance is in relation to an immovable property. | 18% |
| Manpower Service | 9985 | The supply of contract staff through contractor to be treated as manpower service. | 18% |
| Security Services | 9985 | Under this service, security services provided in relation to both movable and immovable properties are to be included. | 18% |
| Rent -a-cab Service (non radio taxi) | 9964 | Taxi service excluding radio taxi mentioned below are covered under this act. | 18% |

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| | | | |
|---|------|---|-----|
| Radio taxi | 9964 | Radio taxi means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS). | 5% |
| Renting of Immovable Property | 9972 | This service to be considered as supply of service. | 18% |
| Consultancy Services | 9982 | This service includes legal, book keeping and accounting services. | 18% |
| Housekeeping Services (cleaning services) | 9985 | This service includes specialized cleaning services in relation to both movable and immovable property. | 18% |

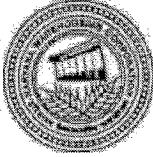
All inward supply of taxable services shall be reported in Monthly GSTR 2 under the details of inward supplies of goods or services at Sl. No. 3 of GSTR 2.

K) GUNNY BAGS

It has also practice to give Gunnies on Loan basis to other agencies. Similarly, such gunnies are given to Arhtia as well as Miller. In case the said gunnies are not returned by the said agencies / arhtias / millers, HSWC recovers the amount of gunnies from the respective parties. The said supply shall also qualify as 'Supply' in view of definition of the term 'Supply' under Section 7 of the CGST Act and shall attract levy of GST at the applicable rates and the district office would need to issue TI for the same. HSWC office supplying gunnies to Arhtias / Agencies for packing of wheat would need to issue a DC at the time of making the delivery provided the mandi where the gunnies are being delivered to Arhtia / Miller is shown as additional place of business by the Corporation under GSTIN. Hence, provide the full address alongwith the PIN of all mandis (whether or not the mandis are allotted to us) to this office immediately.

Further whenever the recoveries are made towards gunnies in above-mentioned cases, the concerned district office shall raise a 'TI' and accordingly charge the GST on the taxable value mentioned therein. Time of Supply is date of issue of TI and Place of Supply is the DO / Warehouse centre from where the delivery is made.

| Product | HSN Code | Description | GST Rate |
|---------|----------|-------------|----------|
|---------|----------|-------------|----------|



| | | | |
|--|--------------|---|--|
| Gunny Recoveries/Supplies /Given on loan basis | Bags 6310 | Used Or New Bags, Scrap Twine, Cordage, Rope And Cables And Worn Out Articles Of Twine, Cordage, Rope Or Cables, Of Textile Materials Sorted: Gunny Cutting | 12%, if sale value of goods exceeds INR 1000 per piece else 5% |
|--|--------------|---|--|

L) Chemical on Loan

HSWC also has the practice to give chemical on loan basis to other agencies. Such activity shall be termed as supply in view of the definition of the term "Supply" under section 7 of the CGST Act and shall attract the levy of GST at the applicable rates and vice versa.

M) Advances and ARV

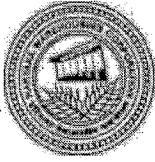
Advances received are taxable under GST Law and the liability to pay tax arises at the time advance payment is received with respect to supply of taxable goods or services under Section 12(2)(b) and Section 13(2)(b) of the CGST Law. The said advances would be accompanied by ARV to be issued by supplier wherein it requires description of goods or services, name and address of supplier along with rate of tax among other prescribed particulars.

Further, proviso to the definition of the term 'Consideration' in Section 2 (31) of CGST Act provides that deposit given in respect of supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply.

HSWC is required to ensure the following particulars at the time of receipt of advances from the customers and discharge the applicable GST on such advances and then claim an adjustment thereof at the time of actual supply of goods/services.

- 1) Goods/Services to be supplied against the said advances
- 2) HSN Codes of the said goods / services
- 3) Tax Rates applicable on such goods / services
- 4) Origin Location / Place of removal of the said goods from HSWC
- 5) Place of supply of such goods / services as per GST Law

If the amount of advance received is inclusive of GST, the GST liability would be computed on a value computed in the following manner: Value = Total Amount Received * 100 / (100+Applicable GST Rate) [Under Rule 9 of the Valuation Rules]. In



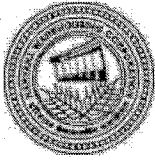
case, at the time of receipt of advance, the rate of tax is not determinable viz. the goods / services to be supplied in pursuance of the advance is not determined, GST has to be discharged @ 18%, where the nature of supply viz. intra-state / inter-state, is not determinable, IGST should be discharged on the advances.

HSWC is also required to determine the origination location of the supplies against the advances to ensure that the GST on advances is discharged from the correct location / correct GST Registration Number in case of supply of taxable goods and / or services. HSWC would need to issue an ARV to the customer at the time of receipt of advance.

Impact of advances

- 1) Requirement to discharge applicable GST on such advances
- 2) Such GST would be discharged basis the applicable tax rate on the goods/services to be supplied in respect of such advance
- 3) GST would be discharged based on the Place of Supply of such taxable goods/services to be supplied. In case of intra-state supply, CGST and SGST would need to be paid would need to be paid, indicating the place of supply.
- 4) In case where an advance is received and:
 - a) The goods/services to be supplied are identified but the Place of Supply cannot be determined: IGST at the tax rate applicable on the goods/services would need to be paid;
 - b) The Place of Supply is identified but the goods/services to be supplied are not identified: CGST & SGST or IGST, as may be applicable based on the Place of Supply needs to be paid on such advances at the tax rate of 18%.
 - c) Both place of supply and good/services to be supplied are not identified, IGST at the tax rate of 18% needs to be paid.
- 5) Requirement to issue ARV ('ARV') to the customer on a transaction level basis
- 6) Reporting thereof on a cumulative basis in the GSTR 1 Return

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- 7) Subsequent reporting of adjustments of such advances on a cumulative basis and GST paid thereon in the GSTR 1 Return.
- 8) Considering the above provision it is important that:
 - a) Any advance received towards supply of exempted goods or services is identified at the time of receipt itself to avoid any potential levy of GST on such advance considering the above provisions.
 - b) HSWC should determine the origination location of the supplies against the advances to ensure that the GST on advances is discharged from the correct location/correct GST Registration Number in case of supply of taxable goods and/or services.

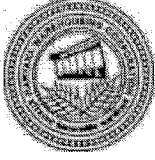
N) Input Tax Credit (ITC) under GST

In terms of the Input Tax Credit provisions under the GST Law:

- 1) As per Section 16 of CGST Act, a registered person is entitled to take input tax credit of GST paid on any supply of taxable goods and / or services that is used in the course or furtherance of business.
- 2) As per Section 17(2) of CGST Act, input tax credit used partly for effecting taxable supplies and partly for exempted supplies, will be allowed to the extent it is attributable to the taxable supplies.
- 3) Under the provisions of Rule 7 of Input Tax Credit Rules, in cases falling under Section 17(2) of CGST Act, the ITC has to be bifurcated into:
 - ITC attributable to inputs / input intended to be used exclusively for effecting exempt supplies and ITC in respect of which credit is not available under Section 17(5) of CGST Act.
 - ITC attributable to inputs / input intended to be used exclusively for effecting taxable supplies.
 - Balance ITC as per the ITC Rules, 2017
- 4) HSWC would be eligible for Input Tax Credit as under:
 - ITC attributable to inputs / input intended to be used exclusively for effecting taxable supplies.
 - Balance ITC as per the ITC Rules, 2017

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O) Payment of Taxes



The payment of taxes shall be made at Head Office after consolidation of the outward supplies (as intimated by the DOs and HO) and the inward supplies including reverse charge (as intimated by the DOs and HO). The payment shall be made via a manual challan generated on the GST portal separately mentioning the amount of CGST, SGST and IGST. This challan must be made and paid at least 5 days prior to filing GSTR 3 or GSTR 3B as applicable. This payment shall be reflected in electronic cash ledger of the Corporation as maintained with the GSTIN. Further, on filing of GSTR 3 or GSTR 3B this account shall be adjusted with the amount due for payment.

P) Other recoveries

HSWC has the following other income / recoveries:

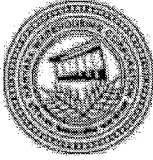
1. Recoveries from Transporter contractor/ Handling Transporter Contractor
2. Recoveries from employees on various accounts
3. Recoveries from Millers on account of short delivery of Rice

The above recoveries being made by HSWC from the contractors is in the nature of compensation for loss caused by breach of contract. Accordingly, we are of the view that such recoveries being made by HSWC would not qualify as supply of goods or services and shall not attract any levy of GST. Further, there shall be no requirement to report the same in GSTR 1.

Further Forfeiture of deposit amounts on non- completion of contracts is liable to GST.

Q) DUE DATES FOR FILING RETURNS:

| S.No | Forms | Description | Due date |
|------|-------------------------|--|--------------------|
| 1 | GSTR-1 Annexure VII | Outward supplies of taxable Goods and Services | 10th of Next Month |
| 2 | GSTR-2 Annexure VIII | Inward supplies of taxable Goods and Services | 15th of Next Month |
| 3 | GSTR-3 | Monthly Return | 20th of Next Month |



| | Annexure IX | | |
|---|-----------------------|-----------------------|--|
| 4 | GSTR-9 | Annual Return | 31st Dec of Next F.Y |
| 5 | GSTR-3B Annexure X | For July and Aug-2017 | 20th Aug, 20th Sep |
| 6 | GSTR-1 | For July and Aug-2017 | 6-10th Sep for July, 21-25 th Sep for Aug |

PROCEDURE FOR GST RETURNS

- We file our outward return GSTR-1 (i.e line by line items of Invoices with HSN code) by 10th of next month.
- Buyer will check our data in GSTR-2A.
- Our buyer approves the sale and file GSTR-2.
- If buyer marks any changes, we can see in GSTR-1A.
- We can accept or deny any changes made by buyer.
- When buyer and seller approve, GSTR-3 will auto generate with payment of taxes by 20th of next Month.

Simplified Summary return (GSTR 3B) for the first 2 Months:

- For the first two months of GST implementation, the tax would be payable based on a simple return (From GSTR-3B containing summary of outward and inward supplies which will be submitted before 20th of the succeeding month. It means, all the supplies need to be filed up anyway as expected, but the things are bit simpler. But don't get relaxed, we need to record each & every transaction for future disclosure as the detailed version has to be filed in September 2017 in the Form GSTR-1, GSTR-2 and GSTR-3.

R) Debit/ Credit Note-Sec 34-Rule 53

As per **Sec 34 (1)** of CGST Act. Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such



supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

Sec 34 (2) of CGST Act, Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

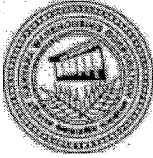
Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

Sec 34(3) of CGST Act, Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.

Sec 34(4) of CGST Act, Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

*Explanation.—*For the purposes of this Act, the expression "debit note" shall include a supplementary invoice.

A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the details as per Rule 53.



The word "Revised Invoice", wherever applicable, shall be indicated prominently.

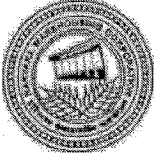
S) Accounting Treatment

Entry for Purchase of Goods and booking of input under GST
Assuming CGST @9% and SGST@9%

| Sr. No. | Particulars | Dr. | Cr. |
|---|--|------------|------------|
| • If purchases are made within the state (Intra State) | | | |
| 1 | Purchase A/cDr. | 200,000.00 | |
| | Party Name ledgerDr. Under Group (Input CGST A/c) | 18,000.00 | |
| | Party Name ledgerDr. Under Group (Input SGST A/c) | 18,000.00 | |
| | To Creditors or Cash Bank A/c | | 236,000.00 |
| • If purchases are made from other state (Inter State) | | | |
| 2 | Purchase A/cDr. | 300,000.00 | |
| | Party Name ledgerDr. Under Group (Input IGST A/c) | 54,000.00 | |
| | To Creditors or Cash Bank A/c | | 354,000.00 |

Entry for Sale of Goods and Booking of Output liability under GST

| Sr. No. | Particulars | Dr. | Cr. |
|---|---|-------------|------------|
| • If Sales are made within the state (Intra State) | | | |
| 1 | Debtors A/c or Cash / Bank A/c...Dr | 2,36,000.00 | |
| | To Sales A/c.....Cr | | 200,000.00 |
| | To Party Name ledger..... Cr Under Group (Output CGST A/c) | | 18,000.00 |
| | To Party Name ledger.....Cr Under Group (Output SGST A/c) | | 18,000.00 |
| • If sales are made to other state (Inter State) | | | |
| 2 | Debtors A/c or Cash / Bank A/c....Dr | 2,36,000.00 | |
| | To Sales A/c.....Cr | | 200,000.00 |



| | | | |
|--|-------------------------------|--|-----------|
| | To Party Name ledger.....Cr | | 36,000.00 |
| | Under Group (Output IGST A/c) | | |

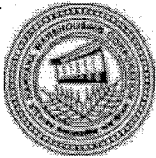
Example of GST Entry for expenditure incurred for business purpose

| Sr. No. | Particulars | Dr. | Cr. |
|---|-------------------------------|------------|------------|
| • If any expenditure are incurred within the state (Intra State) | | | |
| 1 | Expenditure A/cDr. | 200,000.00 | |
| | Party name ledgerDr. | 18,000.00 | |
| | Under Group (Input CGST A/c) | | |
| | Party name ledgerDr. | 18,000.00 | |
| | Under Group (Input SGST A/c) | | |
| | To Creditors or Cash Bank A/c | | 236,000.00 |
| • If expenditure are incurred from other state (Inter State) | | | |
| 2 | Expenditure A/cDr. | 300,000.00 | |
| | Party name ledgerDr. | 54,000.00 | |
| | Under Group (Input IGST A/c) | | |
| | To Creditors or Cash BankA/c | | 354,000.00 |

Examples of GST Entry for Purchase of Asset:

| Sr. No. | Particulars | Dr. | Cr. |
|---|-------------------------------|------------|------------|
| • If any asset is purchased within the state | | | |
| 1 | Asset A/cDr. | 200,000.00 | |
| | Input CGST A/cDr. | 18,000.00 | |
| | Input SGST A/cDr. | 18,000.00 | |
| | To Creditors or Cash Bank A/c | | 236,000.00 |
| • If any asset is purchased from other state (Inter State) | | | |
| 2 | Assest A/cDr. | 300,000.00 | |
| | Input IGST A/cDr. | 54,000.00 | |
| | To Creditors or Cash Bank A/c | | 354,000.00 |

Entry for set off & Payment GST:



| |
|---|
| To set off & Payment Output SGST |
| Output SGST A/c.....Dr. |
| To Input SGST A/c..... Cr. |
| To Input IGST A/c**Cr. |
| To Electronic Cash ledger A/c..... Cr. |
| (** Input IGST credit is allowed for setting off Output SGST liability, but after setting of Output IGST liability, Output CGST liability.) |
| To set off & Payment Output CGST |
| Output CGST A/c.....Dr. |
| To Input CGST A/c..... Cr. |
| To Input IGST A/c.**Cr. |
| To Electronic Cash ledger A/c..... Cr. |
| (** Input IGST credit is allowed for setting off Output CGST liability, but after setting of Output IGST liability.) |
| To set off & Payment Output IGST |
| Output IGST A/c.....Dr. |
| To Input IGST A/c.....Cr. |
| To Electronic Cash ledger A/c.....Cr. |

Accounting entries of tax paid under RCM

Entry to be posted at the time of procurement of goods and receipt of services .

Purchase / Expenses A/c.....Dr
GST Input Tax – RCM.....Dr
To SGST Output Tax – RCM..... Cr
To CGST Output Tax – RCM..... Cr
To IGST Output Tax – RCM..... Cr
To Bank/Payable/Vendor A/c..... Cr

At the time of payment of tax charged on reverse charge basis:

SGST Output Tax – RCM.....Dr
CGST Output Tax – RCM.....Dr
IGST Output Tax – RCM..... Dr
To Bank A/c.....Cr

Entry to be passed to set off GST A/c after deposit of taxes

CGST Input Tax – RCM..... Dr
SGST Input Tax – RCM..... Dr
IGST Input Tax – RCM..... Dr
To GST Input Tax – RCM.....Cr



T) Reimbursement charges to Employees

- 1) As per sub clause (iii) to clause (a) of Explanation to Section 15 of the Central Goods and Service Tax Act, 2017 Persons are deemed to be related persons if such persons are employer and employee.
- 2) Further as per Section 7(1)(c) of the Central Goods and Service Tax Act, 2017 read with serial no 2 of Schedule I to the Central Goods and Service Tax Act, 2017 the supply of goods or services or both between related persons, when made in the course or furtherance of business is treated as supply.

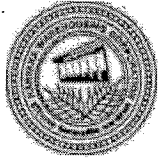
Thus

- a) if invoices of actual expenditure relating to which the reimbursement charges are being paid to the employees are in the name of Corporation (along with its GSTIN and compliance of other invoice rules) then the Employees are only acting as pure agent (Subject to Rule 33 of the Goods and Service Tax (Second Amendment) Rules, 2017 vide Notification No. 10/2017 Central Tax dated 28.06.2017)and normal rules shall apply as if Corporation is directly involves itself into the transaction with third party.
- b) if invoices of actual expenditure relating to which the reimbursement charges are being paid to the employees are not in the name of Corporation (along with its GSTIN No. and compliance of other invoice rules) then the Employees are providing the said supply and tax shall either be paid under reverse charge as per Section 9(4) of the Central Goods and Service Tax Act, 2017 (if employee is not registered under GST Act) or under normal rules and regulations (if employee is registered under GST Act)
- c) Furthermore it is clarified that as per Section 7(2)(a) of the Central Goods and Service Tax Act, 2017 read with Schedule III to the Central Goods and Service Tax Act, 2017 the services by an employee to the employer in the course of or in relation to his employment shall neither be treated as supply of goods nor a supply of services. Thus, the services of employee on which consideration is paid as per the employment agreement or rules are not chargeable to GST Tax.

U) MEANING AND SCOPE OF SUPPLY

Q1. What is the taxable event under GST?

Ans. The taxable event under GST shall be the supply of goods or services or both made for consideration in the course or furtherance of business. The taxable events under the existing indirect tax laws such as manufacture, sale,



or provision of services shall stand subsumed in the taxable event known as 'supply'.

Q2. What is the scope of 'supply' under the GST law?

Ans. The term 'supply' is wide in its import covers all forms of supply of goods or services or both that includes sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. It also includes import of service. The GST law also provides for including certain transactions made without consideration within the scope of supply.

Q3. What is a taxable supply?

Ans. A 'taxable supply' means a supply of goods or services or both which is chargeable to goods and services tax under the GST Act.

Q4. What are the necessary elements that constitute supply under CGST / SGST Act?

Ans. In order to constitute a 'supply', the following elements are required to be satisfied:-

- (i) the activity involves supply of goods or services or both;
- (ii) the supply is for a consideration unless otherwise specifically provided for;
- (iii) the supply is made in the course or furtherance of business;
- (iv) the supply is made in the taxable territory;
- (v) the supply is a taxable supply; and
- (vi) the supply is made by a taxable person.

Q5. Can a transaction in which any one or more of the above criteria is not fulfilled, be still considered as supply under GST?

Ans. Yes. Under certain circumstances such as import of services for a consideration whether or not in the course or furtherance of business



(Section 7(1) (b)) or supplies made without consideration, specified under Schedule-I of CGST /SGST Act, where one or more ingredients specified in answer to question no.4 are not satisfied, it shall still be treated as supply for levy of GST.

Q6. Import of Goods is conspicuous by its absence in Section 7. Why?

Ans. Import of goods is dealt separately under the Customs Act, 1962, wherein IGST shall be levied as additional duty of customs in addition to basic customs duty under the Customs Tariff Act, 1975.

Q7. Are self-supplies taxable under GST?

Ans. Inter-state self-supplies such as stock transfers, branch transfers or consignment sales shall be taxable under IGST even though such transactions may not involve payment of consideration. Every supplier is liable to register under the GST law in the State or Union territory from where he makes a taxable supply of goods or services or both in terms of Section 22 of the model GST law. However, intra-state self-supplies are not taxable subject to not opting for registration as business vertical.

Q8. Whether transfer of title and/or possession is necessary for a transaction to constitute supply of goods?

Ans. Title as well as possession both have to be transferred for a transaction to be considered as a supply of goods. In case title is not transferred, the transaction would be treated as supply of service in terms of Schedule II (1) (b). In some cases, possession may be transferred immediately but title may be transferred at a future date like in case of sale on approval basis or hire purchase arrangement. Such transactions will also be termed as supply of goods.

Q9. What do you mean by "supply made in the course or furtherance of business"?



Ans. "Business" as defined under Section 2(17) include any trade, commerce, manufacture, profession, vocation etc. whether or not undertaken for a pecuniary benefit. Business also includes any activity or transaction which is incidental or ancillary to the aforementioned listed activities. In addition, any activity undertaken by the Central Govt. or a State Govt. or any local authority in which they are engaged as public authority shall also be construed as business. From the above, it may be noted that any activity undertaken included in the definition for furtherance or promoting of a business could constitute a supply under GST law.

Q10. An individual buys a car for personal use and after a year sells it to a car dealer. Will the transaction be a supply in terms of CGST/SGST Act? Give reasons for the answer.

Ans. No, because supply is not made by the individual in the course or furtherance of business. Further, no input tax credit was admissible on such car at the time of its acquisition as it was meant for non-business use.

Q11. A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence. Will the transaction constitute a supply?

Ans. Yes. As per Sl. No.1 of Schedule-I, permanent transfer or disposal of business assets where input tax credit has been availed on such assets shall constitute a supply under GST even where no consideration is involved.

Q12. Whether provision of service or goods by a club or association or society to its members will be treated as supply or not?

Ans. Yes. Provision of facilities by a club, association, society or any such body to its members shall be treated as supply. This is included in the definition of 'business' in section 2(17) of CGST/SGST Act.

Q13. What are the different types of supplies under the GST law?

- Ans.** (i) Taxable and exempt supplies.
(ii) Inter-State and Intra-State supplies,



- (iii) Composite and mixed supplies and
- (iv) Zero rated supplies.

Q14. What are inter-state supplies and intra-state supplies?

Ans. Inter-state and intra-state supplies have specifically been defined in Section 7(1), 7(2) and 8(1), 8(2) of the IGST Act respectively. Broadly, where the location of the supplier and the place of supply are in same state it will be intrastate and where it is in different states it will be inter-state supplies.

Q15. Whether transfer of right to use goods will be treated as supply of goods or supply of service? Why?

Ans. Transfer of right to use goods shall be treated as supply of service because there is no transfer of title in such supplies. Such transactions are specifically treated as supply of service in Schedule-II of CGST/SGST Act.

Q16. Whether Works contracts and Catering services will be treated as supply of goods or supply of services? Why?

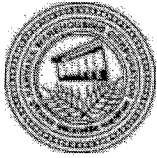
Ans. Works contracts and catering services shall be treated as supply of services as both are specified under Sl. No. 6 (a) and (b) in Schedule II of the GST law.

Q17. Whether supply of software would be treated as supply of goods or supply of services under GST law?

Ans. Development, design, programming, customization, adaptation, up gradation, enhancement, implementation of information technology software shall be treated as supply of services as listed in Sl. No. 5 (2)(d) of Schedule - II of the model GST law.

Q18. Whether goods supplied on hire purchase basis will be treated as supply of goods or supply of services? Why?

Ans. Supply of goods on hire purchase shall be treated as supply of goods as there is transfer of title, albeit at a future date.



Q19. What is a Composite Supply under CGST/ SGST/UTGST Act?

Ans. Composite Supply means a supply made by a taxable person to a recipient comprising two or more supplies of goods or services, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply. For example, where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is the principal supply.

Q20. How will tax liability on a composite supply be determined under GST?

Ans. A composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply.

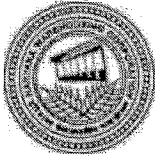
Q21. What is a mixed supply?

Ans. Mixed Supply means two or more individual supplies of goods or services or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply. For example, a supply of package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drink and fruit juice when supplied for a single price is a mixed supply. Each of these items can be supplied separately and it is not dependent on any other. It shall not be a mixed supply if these items are supplied separately.

Q22. How will tax liability on a mixed supply be determined under GST?

Ans. A mixed supply comprising two or more supplies shall be treated as supply of that particular supply which attracts the highest rate of tax.

Q23. Are there any activities which are treated as neither a supply of goods nor a supply of services?



Ans. Yes. Schedule-III of the model GST law lists certain activities such as (i) services by an employee to the employer in the course of or in relation to his employment, (ii) services by any Court or Tribunal established under any law, (iii) functions performed by members of Parliament, State Legislatures, members of the local authorities, Constitutional functionaries (iv) services of funeral, burial, crematorium or mortuary and (v) sale of land and (vi), actionable claims other than lottery, betting and gambling shall be treated neither a supply of goods or supply of services.

Q24. What is meant by zero rated supply under GST?

Ans. Zero rated supply means export of goods and/or services or supply of goods and/or services to a SEZ developer or a SEZ Unit.

V) OTHER INSTRUCTIONS

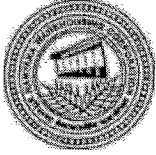
1. Make sure that you have collected the GSTIN of all the vendors and customers. GST Number of the HSWC is to be circulated to all the agencies / other persons with which the HSWC is doing business and also to collect the same from whom the Goods / Services are being procured & supplied including the depositors, banks & telephone authorities, etc.
2. Return under HVAT, 2003 for the quarter ended on 30th June, 2017 should be filed within stipulated time. The input vat deposited against procurement of wheat & paddy should be adjusted against output tax worked out on sales and balance input VAT should be claimed as refund in refund column of VAT Return Form is to be filed for the quarter ended on 30.06.2017.

However, you are further advised to write a letter to the concerned Excise & taxation Department of Haryana mentioning that **“As all our goods & main services will be exempt under GST w.e.f. 1.07.2017 (which were taxable under the HVAT, 2003), therefore Balance Input Credit as on 30.06.2017 would not be adjustable under GST as such, the balance amount of VAT (Rs.....) paid under HVAT, 2003 on purchases of wheat & paddy**



- (which are exempt under GST from 1.07.2017) and left in stock as on 30th June, 2017 becomes refundable, may be refunded immediately to the HSWC as claimed in quarterly return filed for the period ended on 30.06.2017. A hard copy of online return along with its acknowledgement is enclosed for your ready reference". The advice of Sh. Suresh Kumar Yadav, VAT/Sales Tax Advisor is also enclosed at Annexure-VI for your ready reference.
- 3) The Gate Pass / DC, TI (Sale Bill) should be generated in triplicate and BOS should be generated in duplicate.
 - 4) The GST rates above are in equal proportion to CGST and SGST i.e. if Rate is 18%, then CGST is 9% and SGST is 9%, however the IGST will be 18% but the same may be changed in due course.
 - 5) Gate Pass / DC for paddy procurement as well as for delivery of CMR will be issued by the HSWC instead of miller. Details of DCs shall be entered in the GSTR 1. If the inputs / capital goods are not received back within the prescribed period, GST (if applicable) shall be paid and the DC issued shall be considered as 'Invoice'.
 - 6) The Gate Pass / DC being issued against lifting / delivery of paddy from mandi to the miller for milling, the word **Job Work** should also be mentioned in the gate pass.
 - 7) All the documents like weighment memo, Challan / Katla etc. should be collected / received from concerned authority / centre in time.
 - 8) If any recovery is made from Transporter or Arhtia etc. on a/c of shortage of food grains, then a Debit note should be issued in lieu of such recovery.

Ranjan



- 9) It is also clarified that any damages, penalty, etc recovered shall attract GST at the same rate and HSN code as that of the original goods or services received by HSWC.
- 10) Debit/Credit note for any difference in amount, quantity etc. may be issued by 30th September or before filing of annual return under GST whichever is earlier, if required.
- 11) A copy of Purchase & Sale Invoice / Bills of Supply in respect of wheat, paddy, bajra & Storage Charges etc. & invoice generated under RCM should be sent regularly to the Head Office immediately so that entry could be made online in GST Network for purpose of filing of the return in time. However separate instructions will be issued in this regards.
- 12) The details of purchases, sales and expenses made upto 20th of the month should be received at Head Office by 30th of the same month and the data for remaining period should be received by 3rd of the following month. Copy of receipt of information issued by the Head Office shall be kept by the DOs for future references.
- 13) The office is also to generate TI of cement issued to contractor at the time of delivery from godown i.e. cement issued for the construction activities. The outward supply and the inward supply shall be separately shown in GSTR1 and GSTR2 respectively. The tax on difference of the same shall be paid in GSTR3. Further, as per sub clause (d) of section 16, if the amount towards value of supply along with tax payable thereon is not paid within 180 days from the date of issue of TI then the ITC shall be reversed and added to output tax liability of the contractor along with interest thereon. Furthermore, the contractor shall be entitled to take credit provided he makes payment of TI before September of the following Financial Year or date of filing of annual return by contractor whichever is earlier. **Hence the construction branch needs to get the bill of contractor adjusted within 180 days from the date of issue of TI of the cement to avoid any financial implication at a later stage.**



The adjustment of TI of cement with the contractor shall be deemed to have made payment to contractor on works contract service therefore TDS u/s 194C is required to be deducted on the gross amount of the bill provided by the contractor.

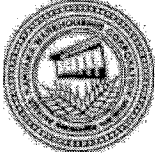
- 14) **DC, BOS (for exempt goods & service), TI (for taxable goods & services), ARV & PV prescribed in GST** to be issued by your office should be in a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year. For financial year 17-18 separate series will start w.e.f. July, 2017. The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in FORM GSTR-1.

Further no separate bill book will be kept on the basis of commodities / product wise supplied by the warehouse. A single bill book for all commodities likes wheat, paddy, bajra & other items will be kept and bills should be issued in a consecutively serial numbered.

DOs are directed to get prior permission from HO of the series to be used for the above mentioned documents. Further separate series for TI, TI For Reverse Charge Cases, BOS, ARV, PV, etc shall be used.

- 15) If there is any query that shall be referred to Head Office well before the time so that the same be resolved within the time.
- 16) Records with regards to dispatches, movement, receipts, disposal, storage, etc. are required to be maintained properly.
- 17) Kindly circulate / update the position to the Managers / Incharge of the warehouse centre under your jurisdiction.

Randman




18) Whatever has not been mentioned here, the reference of those shall be taken from the GST Act(s) and Rules therein.

The above study / instructions are based upon the explanations, the documentary evidences, data provided by the field staff called for discussions from time to time, understanding of transactions / operations and it is subject to confirmation from the all of your offices. Any variation in the facts shall be informed to this office immediately for proper alteration of the instructions.

These instructions may be used for advance guidance and not as a rule. In case of any confusion, refer to respective GST Act / Rule. The Act, Rules & other Notification related to the Goods & Services Tax (GST) are available at <http://www.cbec.gov.in> OR <http://www.gst.gov.in> and Haryana GST Act, 2017 is available at <https://haryanatax.gov.in>. Therefore you are advised to keep update yourself with GST through above websites. Also consult your advisors provided for the purpose.

These instructions are subject to revision from time to time, hence, District Office's staff need to keep themselves update in the GST through above mentioned website. Further they are advised to keep utmost care to comply with the GST provisions while accounting / making payment for purchases / sales / services, etc.


Sr. Assistant Manager (Accounts)
For Managing Director

Endst. No. HSWC/Accts/AA-II/GST/2017/24837-850 Dated : 7 AUG 2017

Copy to the following for information and necessary action:-

1. All Branch Heads at Head Office. They are requested to take suitable action for smooth implementation of GST in the HSWC and make necessary amendments in the formats being utilized in the activities of the HSWC in the field offices as well as Head Office. They are also requested to kindly make sure that all invoices which comes to this HSWC for payment or otherwise shall incorporate the GSTIN of the HSWC. The provisional GST number allotted to the HSWC is



-
- 06AAACH3948K1ZF.** A copy of acknowledgement of GST migration is enclosed.
2. The Secretary, Head Office. He is requested to make necessary amendments in the stationary items / formats etc. being utilized in the activities of the HSWC.
 3. The SSA, Head Office. He is requested to upload the instructions on the Corporation's website. He is also requested to prepare the software for filing the GST returns vis-à-vis collecting the required date of returns through software from the DOs.
 4. The SAM(A)-**I** Internal Audit Officer and Manager Recovery, Head Office. They are advised to take suitable action for smooth implementation of GST in the HSWC and guide the staff to perform the date bound work.
 5. PA to M.D. for information of Managing Director.

Ram Saran
Sr. Asstt. Manager (Accounts)
For Managing Director

Annexure - I

HARYANA STATE WAREHOUSING CORPORATION

Principal Place of Business : Bay No.15-18, Sector-2, Panchkula-134112

Address of Distt. Office/State Warehouse : PIN

GSTIN :- 06AAACH3948K1ZF

BILL OF SUPPLY

Sr. No. Invoice No. Date :-

Name of Centre (location of supplier):-
Commodity :-
Crop Year :-

Tick the correct
Original for Recipient
Duplicate for Office use

Detail of Receiver (Billed to)

Transporter Details

Name of Agency:-

Address :-

GSTIN :-

State :-

State Code :-

Place of Supply :-

Mode of Transportation :
Vehicle Number :
Date of Supply :
Place of Supply :

Delivery from : Mandi/Godown
Issue from : Covered/Open
Gunny Type :

Mode of delivery :-

Name of Station from :
Name of Station to :

| Sr. No. | Description of Goods or Services | HSN Code | Date of delivery | Qty. In bags | Standard weight (in qtl.) | Accept Qty. (in qtl.) | A.Gain (in qtl.) | Excess weight (in qtl.) | Net. Wt. (in qtl.) | Bill Weight for payment (in qtl.) | Rate | Amount |
|---------------------------|----------------------------------|----------|------------------|--------------|---------------------------|-----------------------|------------------|-------------------------|--------------------|-----------------------------------|------|--------|
| Total | | | | | | | | | | | | |
| Discount/Deduction if any | | | | | | | | | | | | |
| Net Value | | | | | | | | | | | | |

HSWC PAN : AAACH3948K

Name of Bank :
Bank Account Number:
IFSC Code :-

Total Invoice Value (in figure)

Total Invoice Value (in words)

Declaration

For Haryana State Warehousing Corporation
Authorized Signatory

HARYANA STATE WAREHOUSING CORPORATION

Bays No.15-18, Sector-2 Panchkula-134112

GSTIN :- 06AAACH3948K1ZF

GATE PASS/Delivery ChallanName & Address of
State Warehouse :-

Book No.:-

Sr. No.:-

Date of Issue:-

1. Name of Depositor/Receiver/Consignee :-

2. GSTIN :-

3. Address :-

4. Name of Cartman/Truck Driver:-

5. Truck No. :-

5. Commodity

7. No. of Bag

8. Value :-

9. From :-

G.No./Stack No./Rly.

To.

G.No./Stack No./Rly.

Sign. Of Cartman/Truck Driver

Signature of Official
of Warehouse with Rubber
Stamp

| Tick the correct | |
|--------------------------|---------------------------|
| <input type="checkbox"/> | Original for Receipt |
| <input type="checkbox"/> | Duplicate for Transporter |
| <input type="checkbox"/> | Triplicate for Office use |

Place of Supply :-

HSN Code :-

Weight :-

HARYANA STATE WAREHOUSING CORPORATION
Principal Place of Business : Bay No.15-18, Sector-2, Panchkula-134112
 Address of Distt. Office/State Warehouse : PIN :

TAX INVOICE

Reverse Charges:- Yes/No
Sr. No. Invoice No.
Date :-

From SWH (location of supplier) :-
Commodity :-
Crop Year :-

Tick the correct
 Original for Recipient
 Duplicate for Transporter
 Triplicate for Office use

Detail of Receiver (Billed to)

Transporter Details

Name of Agency:-
Address :-
GSTIN :-
State :
State Code :

Mode of Transportation :
Vehicle Number :
Date of Supply :
Place of Supply :

Place of Supply :-

| Sr. No. | Description of Goods or Services | HSN Code | Qty. | Unit of Measurement | Weight | Rate | Total Amount | Discount if any | Taxable Value | Detail of Tax | | | | | | |
|--------------|----------------------------------|----------|------|---------------------|--------|------|--------------|-----------------|---------------|---------------|--------|------|--|------|--|-------|
| | | | | | | | | | | CGST | | SGST | | IGST | | Total |
| | | | | | | Rate | Amount | Rate | Amount | Rate | Amount | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | 0 | | 0 | | 0 | | 0 | | 0 |

Total Invoice Amount in Words :

Total Amount Before Tax

Add: CGST

Add: SGST

Add: IGST

Total Amount of GST

Total Amount after GST

GST Payable on Reverse Charges :

HSWC PAN : AAACH3948K
Bank Account Number:
IFSC Code :-

For Haryana State Warehousing Corporation
 Authorized Signatory

HARYANA STATE WAREHOUSING CORPORATION

Principal Place of Business : Bay No.15-18, Sector-2, Panchkula-134112

Address of Distt. Office/State Warehouse :

GSTIN :- 06AAACH3948K1ZF

PIN

Advance Receipt Voucher

Detail of Recipient (Bill to)

Place of Supply :

Name of Agency:-

Address :-

GSTIN :-

State :

State Code :

Sr. No.

Invoice No.

Date :-

Tick the correct

Original for Receipt

Duplicate for Office use

Place of Supply :

Date of advance Issue :

State :

State Code :-

| Sr. No. | Discription of Goods or Services | Amount of advance taken | CGST | | SGST | | IGST | | Total |
|-------------------------------------|----------------------------------|-------------------------|------|--------|------|--------|------|--------|-------|
| | | | Rate | Amount | Rate | Amount | Rate | Amount | |
| TOTAL | | | | | | | | | |
| | | 0 | | 0 | | 0 | | 0 | 0 |
| GST Amount (in figure) : | | | | | | | | | |
| GST Amount (in words) : | | | | | | | | | |
| Total Payment Voucher (in figure) : | | | | | | | | | |
| Total Payment Voucher (in words) : | | | | | | | | | |
| GST Payable on Reverse Charges : | | | | | | | | | |
| Remarks if any, | | | | | | | | | |

Authorized Signatory
Name & Authorized Signatory of supplier

ADVICE OF SALE TAX ADVISOR

I have examined the issue referred to me for advice. Let me tell you at the very outset that legal position emerging on implementation of GST from 1st July 2017 is against your corporation on this issue as of now;

(i) You will not be able to claim balance VAT input under GST because your Goods & Service are exempt under GST w.e.f 1.07.2017;

(ii) You will also not get refund under GST of the balance amount of unutilized VAT paid on purchase of good which remains unsold as on 30.06.2017

The only solution is emptying the stock on 30.06.2017 by way of sock sale to FCI for whom the goods in stock were procured but according to you that is not feasible.

Under these circumstances I will advise you to keep the issue alive by claiming refund in last return under HVAT ACT/CST Act to be file for quarter ending on 30.06.2017. You should formally lodge a claim of refund of balance VAT with a formal refund application stating there in:

"AS ALL OUR GOODS AND SERVICES WILL BE EXEMPT UNDER GST W.E.F.01.07.2017 (which were taxable under the HVAT, Act) ,therefore, BALANCE INPUT CREDIT AS ON 30.06.2017 WOULD NOT BE ADJUSTABLE UNDER THE GST AS SUCH THE BALANCE AMOUNT OF VAT [RS.-----] AS ON 30.06.2017 PAID UNDER HVAT ACT ON PURCHASES OF WHEAT & PADDY (WHICH ARE EXEMPT UNDER GST FROM 1.07.2017) AND LEFT IN CLOSING STOCK AS ON 30.06.2017 BECOMES REFUNDABLE WHICH MAY BE REFUNDED IMMEDIATELY".

Mr. Kumar I will also suggest you to flag this issue before FM through your MD & Minister so that it can be raised before GST Council at earliest. You problem can be resolved by administrative decision more quickly than the legal recourse that we will take ultimately.

Advised accordingly.

Note: I am on vacations, will send you hard copy under my signature on my return to office by this month end. You may take action as advised through this email being sent form my email ID.

Suresh Kumar Yadav,

Advocate

VAT Consultant.

26.06.2017

*This email is
verified to have been
sent by me*

[Signature]
(Suresh Kumar Yadav)
Adv.

19-07-17

Form GSTR-1

[See rule (59(1))]

Details of outward supplies of goods or services

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | | |
|----|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | | GSTIN | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | | | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | | | | | | | | | | | | | | | | | | |
| 3. | (a) | Aggregate Turnover in the preceding Financial Year | | | | | | | | | | | | | | | | | | |
| | (b) | Aggregate Turnover - April to June, 2017 | | | | | | | | | | | | | | | | | | |

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

| GSTIN/ UIN | Invoice details | | | Rate | Taxable value | Amount | | | | Place of Supply (Name of State/UT) |
|--|-----------------|------|-------|------|------------------|-------------------|----------------|----------------------|------|---|
| | No. | Date | Value | | | Integrated Tax | Central Tax | State / UT Tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator | | | | | | | | | | |
| | | | | | | | | | | |
| 4B. Supplies attracting tax on reverse charge basis | | | | | | | | | | |
| | | | | | | | | | | |
| 4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) | | | | | | | | | | |
| GSTIN of e-commerce operator | | | | | | | | | | |
| | | | | | | | | | | |

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

| Place of Supply (State/UT) | Invoice details | | | Rate | Taxable Value | Amount | |
|--|-----------------|------|-------|------|------------------|----------------|------|
| | No. | Date | Value | | | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 5A. Outward supplies (other than supplies made through e-commerce operator, rate wise) | | | | | | | |
| | | | | | | | |

| 5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) | | | | | | | | |
|---|--|--|--|--|--|--|--|--|
| GSTIN of e-commerce operator | | | | | | | | |
| | | | | | | | | |

6. Zero rated supplies and Deemed Exports

| GSTIN of recipient | Invoice details | | | Shipping bill/ Bill of export | | Integrated Tax | | |
|--|-----------------|------|-------|-------------------------------|------|----------------|---------------|------|
| | No. | Date | Value | No. | Date | Rate | Taxable value | Amt. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 6A. Exports | | | | | | | | |
| | | | | | | | | |
| 6B. Supplies made to SEZ unit or SEZ Developer | | | | | | | | |
| | | | | | | | | |
| 6C. Deemed exports | | | | | | | | |
| | | | | | | | | |

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

| Rate of tax | Total Taxable value | Amount | | | |
|---|---------------------|------------|---------|------------------|------|
| | | Integrated | Central | State Tax/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 7A. Intra-State supplies | | | | | |
| 7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS] | | | | | |
| | | | | | |
| 7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| | | | | | |
| 7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise] | | | | | |
| 7B (1). Place of Supply (Name of State) | | | | | |
| | | | | | |
| 7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| | | | | | |

8. Nil rated, exempted and non GST outward supplies

| Description | Nil Rated Supplies | Exempted (Other than Nil rated/non-GST supply) | Non-GST supplies |
|--|--------------------|--|------------------|
| 1 | 2 | 3 | 4 |
| 8A. Inter-State supplies to registered persons | | | |
| 8B. Intra- State supplies to registered persons | | | |
| 8C. Inter-State supplies to unregistered persons | | | |
| 8D. Intra-State supplies to unregistered persons | | | |

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

| Details of original document | | | Revised details of document or details of original Debit/Credit Notes or refund vouchers | | | | | | Rate | Taxable Value | Amount | | | | Place of supply |
|---|----------|-----------|--|---------|------|---------------|------|-------|------|---------------|----------------|-------------|----------------|------|-----------------|
| GSTIN | Inv. No. | Inv. Date | GSTIN | Invoice | | Shipping bill | | Value | | | Integrated Tax | Central Tax | State / UT Tax | Cess | |
| 1 | 2 | 3 | 4 | No | Date | No. | Date | 9 | 12 | 13 | | | | | 14 |
| 9A. If the invoice/Shipping bill details furnished earlier were incorrect | | | | | | | | | | | | | | | |
| 9B. Debit Notes/Credit Notes/Refund voucher [original] | | | | | | | | | | | | | | | |
| 9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof] | | | | | | | | | | | | | | | |

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

| Rate of tax | Total Taxable value | Amount | | | |
|--|---------------------|------------|---------|--------------|------|
| | | Integrated | Central | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Tax period for which the details are being revised | | <Month> | | | |
| 10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] | | | | | |
| 10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) | | | | | |
| GSTIN of e-commerce operator | | | | | |
| 10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] | | | | | |
| Place of Supply (Name of State) | | | | | |

| | | | | | | |
|--|--|--|--|--|--|--|
| 10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) | | | | | | |
| GSTIN of e-commerce operator | | | | | | |
| | | | | | | |

**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/
Amendments of information furnished in earlier tax period**

| Rate | Gross Advance Received/adjusted | Place of supply | Amount | | | | | | |
|---|---------------------------------|-----------------|------------|---------|---|--------|--------|--------|--------|
| | | | Integrated | Central | State/UT | Cess | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | |
| I Information for the current tax period | | | | | | | | | |
| 11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability) | | | | | | | | | |
| 11A (1). Intra-State supplies (Rate Wise) | | | | | | | | | |
| | | | | | | | | | |
| 11A (2). Inter-State Supplies (Rate Wise) | | | | | | | | | |
| | | | | | | | | | |
| 11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 | | | | | | | | | |
| 11B (1). Intra-State Supplies (Rate Wise) | | | | | | | | | |
| | | | | | | | | | |
| 11B (2). Inter-State Supplies (Rate Wise) | | | | | | | | | |
| | | | | | | | | | |
| II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information] | | | | | | | | | |
| Month | | | | | Amendment relating to information furnished in S. No.(select) | 11A(1) | 11A(2) | 11B(1) | 11B(2) |
| | | | | | | | | | |

12. HSN-wise summary of outward supplies

| Sr. No. | HSN | Description (Optional if HSN is provided) | UQC | Total Quantity | Total value | Total Taxable Value | Amount | | | |
|---------|-----|---|-----|----------------|-------------|---------------------|----------------|-------------|--------------|------|
| | | | | | | | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

13. Documents issued during the tax period

| Sr. No. | Nature of document | Sr. No. | | Total number | Cancelled | Net issued |
|---------|---|---------|----|--------------|-----------|------------|
| | | From | To | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Invoices for outward supply | | | | | |
| 2 | Invoices for inward supply from unregistered person | | | | | |
| 3 | Revised Invoice | | | | | |
| 4 | Debit Note | | | | | |
| 5 | Credit Note | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| 6 | Receipt voucher | | | | | |
| 7 | Payment Voucher | | | | | |
| 8 | Refund voucher | | | | | |
| 9 | Delivery Challan for job work | | | | | |
| 10 | Delivery Challan for supply on approval | | | | | |
| 11 | Delivery Challan in case of liquid gas | | | | | |
| 12 | Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11) | | | | | |

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
of Authorised Signatory

Signature
Name

Date
Designation /Status

Instructions –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
 - (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
 - (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
 - (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
5. Table 4 capturing information relating to B to B supplies should:
 - (i) be captured in:
 - a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
 - b. Table 4B for supplies attracting reverse charge, rate-wise; and

- c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
- (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.
6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
7. Table 6 to capture information related to:
- (i) Exports out of India
 - (ii) Supplies to SEZ unit/ and SEZ developer
 - (iii) Deemed Exports
8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table..
10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.
11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under "0" tax amount heading in Table 6A and 6B.
12. Table 7 to capture information in respect of taxable supply of:
- (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;
 - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;

- (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
 - (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
 - (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
 - (vi) Table 7B to capture information State wise and rate wise.
13. Table 9 to capture information of:
- (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
 - (ii) Information to be captured rate-wise;
 - (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,
 - (iv) Place of Supply (PoS) only if the same is different from the location of the recipient;
 - (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
 - (vi) Shipping bill to be provided only in case of exports transactions amendment.
14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.
15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current

tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.

16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.
17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

Form GSTR-2
[See rule 60(1)]

Details of inward supplies of goods or services

| | | | |
|-------|--|--|--|
| Year | | | |
| Month | | | |

| | | | | | | | | | | | | | | | | | | | | |
|----|-------|-------------------------------------|--|--|--|--|--|--|--|--|--|----------------|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | | | | | | | | | | Auto populated | | | | | | | | |
| | (b) | Trade name, if any | | | | | | | | | | Auto populated | | | | | | | | |

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

| GSTIN of supplier | Invoice details | | | Rate | Taxable value | Amount of Tax | | | | Place of supply (Name of State/UT) | Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC | Amount of ITC available | | | |
|-------------------|-----------------|------|-------|------|---------------|----------------|-------------|--------------|-----|------------------------------------|--|-------------------------|-------------|--------------|-----|
| | No | Date | Value | | | Integrated tax | Central Tax | State/UT Tax | CES | | | Integrated Tax | Central Tax | State/UT Tax | Ces |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

4. Inward supplies on which tax is to be paid on reverse charge

| GSTIN of supplier | Invoice details | | | Rate | Taxable value | Amount of Tax | | | | Place of supply (Name of State/UT) | Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC | Amount of ITC available | | | |
|---|-----------------|------|-------|------|---------------|----------------|-------------|--------------|-----|------------------------------------|---|-------------------------|-------------|--------------|-----|
| | No | Date | Value | | | Integrated tax | Central Tax | State/UT Tax | CES | | | Integrated Tax | Central Tax | State/UT Tax | Ces |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 4A. Inward supplies received from a registered supplier (attracting reverse charge) | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods] | | | | | | | | | | | | |
| | | | | | | | | | | | | |

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

| Description | Value of supplies received from | | | |
|--------------------------|---------------------------------|---------------|------------------|----------------|
| | Composition taxable person | Exempt supply | Nil Rated supply | Non GST supply |
| 1 | 2 | 3 | 4 | 5 |
| 7A. Inter-State supplies | | | | |
| 7B. Intra-state supplies | | | | |

8. ISD credit received

| GSTIN of ISD | ISD Document Details | | ISD Credit received | | | | Amount of eligible ITC | | | |
|---------------------|----------------------|------|---------------------|-------------|--------------|------|------------------------|-------------|--------------|------|
| | No. | Date | Integrated Tax | Central Tax | State/UT Tax | Cess | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 8A. ISD Invoice | | | | | | | | | | |
| | | | | | | | | | | |
| 8B. ISD Credit Note | | | | | | | | | | |
| | | | | | | | | | | |

9. TDS and TCS Credit received

| GSTIN of Deductor / GSTIN of e-Commerce Operator | Gross Value | Sales Return | Net Value | Amount | | |
|--|-------------|--------------|-----------|----------------|-------------|-------------------|
| | | | | Integrated Tax | Central Tax | State Tax /UT Tax |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 9A. TDS | | | | | | |
| | | | | | | |
| 9B. TCS | | | | | | |
| | | | | | | |

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

| Rate | Gross Advance Paid | Place of supply (Name of State/UT) | Amount | | | | |
|---|--------------------|------------------------------------|---|-------------|--------------|--------|--------|
| | | | Integrated Tax | Central Tax | State/UT Tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| (I) Information for the current month | | | | | | | |
| 10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability) | | | | | | | |
| 10A (1). Intra-State supplies (Rate Wise) | | | | | | | |
| | | | | | | | |
| 10A (2). Inter -State Supplies (Rate Wise) | | | | | | | |
| | | | | | | | |
| 10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] | | | | | | | |
| 10B (1). Intra-State Supplies (Rate Wise) | | | | | | | |
| | | | | | | | |
| 10B (2). Intra-State Supplies (Rate Wise) | | | | | | | |
| | | | | | | | |
| II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information] | | | | | | | |
| Month | | | Amendment relating to information furnished in S. No.(select) | 10A(1) | 10A(2) | 10(B1) | 10B(2) |
| | | | | | | | |

11. Input Tax Credit Reversal / Reclaim

| Description for reversal of ITC | To be added to or reduced from output liability | Amount of ITC | | | |
|--|---|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| A. Information for the current tax period | | | | | |
| (a) Amount in terms of rule 37(2) | To be added | | | | |
| (b) Amount in terms of rule 39(1)(j)(ii) | To be added | | | | |
| (c) Amount in terms of rule 42 (1) (m) | To be added | | | | |
| (d) Amount in terms of rule 43(1) (h) | To be added | | | | |
| (e) Amount in terms of rule 42 (2)(a) | To be added | | | | |
| (f) Amount in terms of rule 42(2)(b) | To be reduced | | | | |

| | | | | | |
|---|---------------|--|--|--|--|
| (g) On account of amount paid subsequent to reversal of ITC | To be reduced | | | | |
| (h) Any other liability (Specify) | | | | | |
| B. Amendment of information furnished in Table No 11 at S. No A in an earlier return | | | | | |
| Amendment is in respect of information furnished in the Month | | | | | |
| Specify the information you wish to amend (Drop down) | | | | | |

12. Addition and reduction of amount in output tax for mismatch and other reasons

| Description | Add to or reduce from output liability | Amount | | | |
|---|--|----------------|-------------|----------------|------|
| | | Integrated Tax | Central Tax | State / UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (a) ITC claimed on mismatched/duplication of invoices/debit notes | Add | | | | |
| (b) Tax liability on mismatched credit notes | Add | | | | |
| (c) Reclaim on account of rectification of mismatched invoices/debit notes | Reduce | | | | |
| (d) Reclaim on account of rectification of mismatched credit note | Reduce | | | | |
| (e) Negative tax liability from previous tax periods | Reduce | | | | |
| (f) Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period | Reduce | | | | |

13. HSN summary of inward supplies

| Sr. No. | HSN | Description (Optional if HSN is furnished) | UQC | Total Quantity | Total value | Total Taxable Value | Amount | | | |
|---------|-----|---|-----|-------------------|----------------|---------------------------|-------------------|----------------|-----------------|------|
| | | | | | | | Integrated Tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Place:

Date:

Signatures.....

Name of Authorised Signatory

Designation /Status

Instructions –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. Table 3 & 4 to capture information of:
 - (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;
 - (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
 - (iii) The recipient taxpayer has the following option to act on the auto populated information:
 - a. Accept,
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)
 - (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
 - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
 - (vi) Table 4A to be auto populated;
 - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;

- (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
- (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
 4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
 5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
 6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
 7. Table 7 captures information on a gross value level.
 8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
 9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
 10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
 11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
 12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
 13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
 14. Reporting criteria of HSN will be same as reported in GSTR-1.

Form GSTR-3
[See rule 61(1)]

Annexure - IX

Monthly return

| | | | | |
|-------|--|--|--|--|
| Year | | | | |
| Month | | | | |

| | | | | | | | | | | | | | | | | | | | | |
|----|-------|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | | |
| 2. | (a) | Legal name of the registered person | Auto Populated | | | | | | | | | | | | | | | | | |
| | (b) | Trade name, if any | Auto Populated | | | | | | | | | | | | | | | | | |

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

| 3. Turnover | | | | | | | | | | | | | | | | | | | | |
|-------------|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Sr. No. | Type of Turnover | Amount | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | | | | | | | | | | | | | | | | | | |
| (i) | Taxable [other than zero rated] | | | | | | | | | | | | | | | | | | | |
| (ii) | Zero rated supply on payment of Tax | | | | | | | | | | | | | | | | | | | |
| (iii) | Zero rated supply without payment of Tax | | | | | | | | | | | | | | | | | | | |
| (iv) | Deemed exports | | | | | | | | | | | | | | | | | | | |
| (v) | Exempted | | | | | | | | | | | | | | | | | | | |
| (vi) | Nil Rated | | | | | | | | | | | | | | | | | | | |
| (vii) | Non-GST supply | | | | | | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | | | | | | | |

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

| Rate | Taxable Value | Amount of Tax | |
|---|---------------|----------------|------|
| | | Integrated Tax | CESS |
| 1 | 2 | 3 | 4 |
| A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise] | | | |
| | | | |
| B. Supplies attracting reverse charge-Tax payable by recipient of supply | | | |
| | | | |
| C. Zero rated supply made with payment of Integrated Tax | | | |
| | | | |
| D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise] | | | |
| GSTIN of e-commerce operator | | | |
| | | | |

4.2 Intra-State supplies (Net supply for the month)

| Rate | Taxable Value | Amount of Tax | | |
|---|---------------|---------------|---------------|------|
| | | Central Tax | State /UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 |
| A. Taxable supplies (other than reverse charge) [Tax Rate wise] | | | | |
| | | | | |
| B. Supplies attracting reverse charge- Tax payable by the recipient of supply | | | | |
| | | | | |
| C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise] | | | | |
| GSTIN of e-commerce operator | | | | |
| | | | | |

4.3 Tax effect of amendments made in respect of outward supplies

| Rate | Net differential value | Amount of Tax | | | |
|--|------------------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central Tax | State/UT Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State supplies | | | | | |
| A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise] | | | | | |
| | | | | | |
| B Zero rated supply made with payment of Integrated Tax [Rate wise] | | | | | |
| | | | | | |
| C Out of the Supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS | | | | | |
| | | | | | |
| (II) Intra-state supplies | | | | | |
| A Taxable supplies (other than reverse charge) [Rate wise] | | | | | |
| | | | | | |
| B Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS | | | | | |
| | | | | | |

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

| Rate of tax | Taxable Value | Amount of tax | | | |
|--|---------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State inward supplies [Rate Wise] | | | | | |
| | | | | | |
| (II) Intra-State inward supplies [Rate Wise] | | | | | |
| | | | | | |

5B. Tax effect of amendments in respect of supplies attracting reverse charge

| Rate of tax | Differential Taxable Value | Amount of tax | | | |
|--|----------------------------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| (I) Inter-State inward supplies (Rate Wise) | | | | | |
| | | | | | |
| (II) Intra-State inward supplies (Rate Wise) | | | | | |
| | | | | | |

6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD
[Net of debit notes/credit notes]

| Description | Taxable value | Amount of tax | | | | Amount of ITC | | | |
|---|---------------|----------------|-------------|--------------|------|----------------|-------------|--------------|------|
| | | Integrated Tax | Central Tax | State/UT Tax | CESS | Integrated Tax | Central Tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| (I) On account of supplies received and debit notes/credit notes received during the current tax period | | | | | | | | | |
| (a) Inputs | | | | | | | | | |
| (b) Input services | | | | | | | | | |
| (c) Capital goods | | | | | | | | | |
| (II) On account of amendments made (of the details furnished in earlier tax periods) | | | | | | | | | |
| (a) Inputs | | | | | | | | | |
| (b) Input services | | | | | | | | | |
| (c) Capital goods | | | | | | | | | |

7. Addition and reduction of amount in output tax for mismatch and other reasons

| Description | Add to or reduce from output liability | Amount | | | |
|-------------|--|----------------|-------------|--------------|------|
| | | Integrated tax | Central tax | State/UT tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

| | | | | | | |
|-----|---|------------|--|--|--|--|
| (a) | ITC claimed on mismatched/duplication of invoices/debit notes | Add | | | | |
| (b) | Tax liability on mismatched credit notes | Add | | | | |
| (c) | Reclaim on rectification of mismatched invoices/Debit Notes | Reduce | | | | |
| (d) | Reclaim on rectification of mismatch credit note | Reduce | | | | |
| (e) | Negative tax liability from previous tax periods | Reduce | | | | |
| (f) | Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period | Reduce | | | | |
| (g) | Input Tax credit reversal/reclaim | Add/Reduce | | | | |

8. Total tax liability

| Rate of Tax | Taxable value | Amount of tax | | | |
|--|---------------|----------------|-------------|--------------|------|
| | | Integrated tax | Central tax | State/UT Tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 8A. On outward supplies | | | | | |
| | | | | | |
| 8B. On inward supplies attracting reverse charge | | | | | |
| | | | | | |
| 8C. On account of Input Tax Credit Reversal/reclaim | | | | | |
| | | | | | |
| 8D. On account of mismatch/ rectification /other reasons | | | | | |
| | | | | | |

9. Credit of TDS and TCS

| | | Amount | | |
|-----|-----|----------------|-------------|---------------|
| | | Integrated tax | Central tax | State/ UT Tax |
| | 1 | 2 | 3 | 4 |
| (a) | TDS | | | |
| (b) | TCS | | | |

10. Interest liability (Interest as on)

| On account of | Output liability on mismatch | ITC claimed on mismatched invoice | On account of other ITC reversal | Undue excess claims or excess reduction [refer sec 50(3)] | Credit of interest on rectification of mismatch | Interest liability carry forward | Delay in payment of tax | Total interest liability |
|---------------|------------------------------|-----------------------------------|----------------------------------|---|---|----------------------------------|-------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

| | | | | | | | | |
|--------------------|--|--|--|--|--|--|--|--|
| | | | | | | | | |
| (a) Integrated Tax | | | | | | | | |
| (b) Central Tax | | | | | | | | |
| (c) State/UT Tax | | | | | | | | |
| (d) Cess | | | | | | | | |

11. Late Fee

| | | |
|---------------|-------------|--------------|
| On account of | Central Tax | State/UT tax |
| 1 | 2 | 3 |
| Late fee | | |

Part B

12. Tax payable and paid

| Description | Tax payable | Paid in cash | Paid through ITC | | | | Tax Paid |
|--------------------|-------------|--------------|------------------|-------------|--------------|------|----------|
| | | | Integrated Tax | Central Tax | State/UT Tax | Cess | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (a) Integrated Tax | | | | | | | |
| (b) Central Tax | | | | | | | |
| (c) State/UT Tax | | | | | | | |
| (d) Cess | | | | | | | |

13. Interest, Late Fee and any other amount (other than tax) payable and paid

| Description | Amount payable | Amount Paid |
|----------------------------|----------------|-------------|
| 1 | 2 | 3 |
| (I) Interest on account of | | |
| (a) Integrated tax | | |
| (b) Central Tax | | |
| (c) State/UT Tax | | |
| (d) Cess | | |
| II Late fee | | |
| (a) Central tax | | |
| (b) State/UT tax | | |

14. Refund claimed from Electronic cash ledger

| Description | Tax | Interest | Penalty | Fee | Other | Debit Entry Nos. |
|--------------------|-----|----------|---------|-----|-------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (a) Integrated tax | | | | | | |

| | | | | | | |
|----------------------------------|--|--|--|--|--|--|
| (b) Central Tax | | | | | | |
| (c) State/UT Tax | | | | | | |
| (d) Cess | | | | | | |
| Bank Account Details (Drop Down) | | | | | | |

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

| Description | Tax paid in cash | Tax paid through ITC | | | | Interest | Late fee |
|--------------------|------------------|----------------------|-------------|--------------|------|----------|----------|
| | | Integrated tax | Central Tax | State/UT Tax | Cess | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| (a) Integrated tax | | | | | | | |
| (b) Central Tax | | | | | | | |
| (c) State/UT Tax | | | | | | | |
| (d) Cess | | | | | | | |

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signatures of Authorised Signatory

.....

Place

Name of Authorised Signatory

.....

Date

Designation

/Status.....

Instructions:-

1. Terms Used :-
 - a) GSTIN :- Goods and Services Tax Identification Number
 - b) TDS :- Tax Deducted at source
 - c) TCS :- Tax Collected at source
2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
7. Table 4.1 will not include zero rated supplies made without payment of taxes.
8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

FORM GSTR-3B

[See rule 61(5)]

Annexure - X

| | |
|-------|--|
| Year | |
| Month | |

| | | | | | | | | | | | | | | | | | | | |
|----|-------------------------------------|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1. | GSTIN | | | | | | | | | | | | | | | | | | |
| 2. | Legal name of the registered person | Auto Populated | | | | | | | | | | | | | | | | | |

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

| Nature of Supplies | Total Taxable value | Integrated Tax | Central Tax | State/UT Tax | Cess |
|--|---------------------|----------------|-------------|--------------|------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| (a) Outward taxable supplies (other than zero rated, nil rated and exempted) | | | | | |
| (b) Outward taxable supplies (zero rated) | | | | | |
| (c) Other outward supplies (Nil rated, exempted) | | | | | |
| (d) Inward supplies (liable to reverse charge) | | | | | |
| (e) Non-GST outward supplies | | | | | |

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

| | Place of Supply (State/UT) | Total Taxable value | Amount of Integrated Tax |
|--|----------------------------|---------------------|--------------------------|
| 1 | 2 | 3 | 4 |
| Supplies made to Unregistered Persons | | | |
| Supplies made to Composition Taxable Persons | | | |
| Supplies made to UIN holders | | | |

4. Eligible ITC

| Details | Integrated Tax | Central Tax | State/UT Tax | Cess |
|---|----------------|-------------|--------------|------|
| 1 | 2 | 3 | 4 | 5 |
| (A) ITC Available (whether in full or part) | | | | |
| (1) Import of goods | | | | |
| (2) Import of services | | | | |
| (3) Inward supplies liable to reverse charge (other than 1 & 2 above) | | | | |
| (4) Inward supplies from ISD | | | | |
| (5) All other ITC | | | | |
| (B) ITC Reversed | | | | |
| (1) As per rules 42 & 43 of CGST Rules | | | | |
| (2) Others | | | | |
| (C) Net ITC Available (A) – (B) | | | | |
| (D) Ineligible ITC | | | | |
| (1) As per section 17(5) | | | | |
| (2) Others | | | | |

5. Values of exempt, nil-rated and non-GST inward supplies

| Nature of supplies | Inter-State supplies | Intra-State supplies |
|--------------------|----------------------|----------------------|
| 1 | 2 | 3 |
| | | |

| | | |
|---|--|--|
| From a supplier under composition scheme, Exempt and Nil rated supply | | |
| Non GST supply | | |

6.1 Payment of tax

| Description | Tax payable | Paid through ITC | | | | Tax paid TDS/TCS | Tax/Cess paid in cash | Interest | Late Fee |
|----------------|-------------|------------------|-------------|--------------|------|------------------|-----------------------|----------|----------|
| | | Integrated Tax | Central Tax | State/UT Tax | Cess | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Integrated Tax | | | | | | | | | |
| Central Tax | | | | | | | | | |
| State/UT Tax | | | | | | | | | |
| Cess | | | | | | | | | |

6.2 TDS/TCS Credit

| Details | Integrated Tax | Central Tax | State/UT Tax |
|---------|----------------|-------------|--------------|
| 1 | 2 | 3 | 4 |
| TDS | | | |
| TCS | | | |

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

Acknowledgment

Form GST- "Application for Enrolment of Existing Tax Payer" has been filed against Application Reference Number (ARN) AA0604170245667.

Form Description : Application for Enrolment of Existing Taxpayer

Date of Filing : 29/04/2017

Taxpayer Trade Name : HARYANA STATE WAREHOUSING CORPORATION

Taxpayer Legal Name : HARYANA STATE WAREHOUSING CORPORATION

Provisional ID Number : 06AAACH3948K1ZF

- It is a system generated acknowledgement and does not require any signature.