INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
PRAJOE TOWERS, VAZHUTHACAUD
THIRUVANANTHAPURAM-14

No: Fin B2/1000/2012/HRD   *Dated: 15. 11. 2017*

CIRCULAR

Sub: - IHRD –GST remittance - Details of courses conducted by IHRD in October 2017 - called for- reg.

Ref:- Endt. Fin B2/18211/2016/HRD dt 31.07.2017

Since GST registration has been obtained by IHRD with the Central Excise Department , returns have to be filed and remittance of GST have to be effected through Head Quarters for the services rendered/courses conducted by IHRD for the month of October 2017. Hence all the Heads of Institutions are requested to furnish the details in the format attached on or before **16th November 2017** through email (foihrd@gmail.com). If no courses were conducted during the month, a 'Nil' report should be sent. This may be treated as most urgent. Any failure in this regard will be viewed seriously.

Sd/-
DIRECTOR

Encl. Format

To
1. All Head of Institutions
2. Stock File
3. Office Copy

Details of amount collected (Receipts) during the month of October 2017
Name of the institution:

Date	Receipt No.	Amount collected (Rs.)	Purpose	Whether GST Applicable or not	Rate of GST on the amount collected	GST Amount Rs
						Total

Head of Institution

The head of institutions should ensure that all the receipts issued during the month have been projected in the statement.

Purpose: - (1) For course fee –state' recognized course fee',ie.,for B.Tech / B.Sc/Degree /Diploma / HSC /THSLC / PGDCA / DCA /DDTOA/ CLISC etc…

(2) For other IHRD courses like short term / training programmes state 'IHRD course fee'

GST Applicable or not: - For recognized courses mark 'not applicable'

For IHRD courses mark 'applicable'

GST rate:- Calculate GST on the applicable rates on IHRD courses (Marked applicable) and the amount so calculated may be forwarded to Director, IHRD by way of DD . GST should be collected for all the IHRD services / courses for which GST is applicable The Heads of Institutions are responsible for the collection of GST as per rules.