

URGENT

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

No: Fin B2/1000/2012/HRD

Dated: 04.12.2017

CIRCULAR

*Sub: - IHRD –GST remittance - Details of courses conducted /services provided by IHRD called for- reg.*

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

As you are aware GST has been implemented with effect from 1<sup>st</sup> July 2017 in India. IHRD being a state government undertaking need to comply with the guidelines issued by Central Excise Department from time to time in this regard. We have already filed returns for the month up to October 2017 based on the data received from institutions. For filing the subsequent monthly GST returns in time, all Heads of Institutions are requested to comply with the following:-

- 1. The fees related to IHRD courses/services, other than main stream courses wherein certificates are issued by University/Govt. Board of examinations (DTE/DPI), should only be collected through miscellaneous fee receipts. The fees related to the main stream courses should be collected through fee receipts.*
- 2. The Head of Institution is liable to collect GST, wherever applicable at the rate fixed by Government from time to time along with the fees for the service provided/purpose.*
- 3. The Head of Institution is liable to submit the details of all fees collected for all the services provided (such as AMC, cost of tender form, auction sales etc) with receipt no and date, purpose of collection, GST collection details etc in the format attached along with DD for GST amount collected to the undersigned before the*

- 6
- 10<sup>th</sup> of the succeeding month for filing the GST return. Any lapse in this case will be viewed seriously and the Head of Institution will be responsible for the consequences.
4. The Heads of Institutions will be fully responsible for any fine/action raised by the Central Excise Department due to lapse/delay occurred in this regard.
  5. The IHRD courses PGDCA, DCA, DDTOA, CLISC are Govt. approved courses and GST need not be collected for the same. For all other IHRD courses conducted, GST is to be levied in addition to the fees (@18%) collected and forward the DD for the same to Head Quarters within the time limit.
  6. All Heads of Institutions should ensure that services/supplies are availed/effectuated only from agencies having GST registration and such invoices received should contain the GST no.s of the service provider/suppliers in order to claim input credits from Central Excise Department. For claiming input credits all Head of Institutions shall ensure that GSTIN of IHRD has been mentioned in invoices of all inward supplies including common services provided to IHRD such as telephone agency, internet agency, maintenance agency etc. All Heads of Institution should keep the invoices from vendors related to all inward supply of goods and services, as such records are necessary for filing GSTR-2 returns for claiming input credits.
  7. In case there is no data to furnish with regard to GST collection for a particular month, a Nil report should be sent invariably in the prescribed format and within the time limit.
  8. All institutions should maintain registers to note the details of GST collection and DDs forwarded to Headquarters in the format appended. Such register for noting the details of the payments of GST for inward supplies/services should also be maintained up to date.

Keeping in view of the volume of additional work involved all Heads of Institutions should take special care to collect and keep data in appropriate forms in order to furnish it to the

*undersigned whenever demanded. The Head of Institution should forward the DD for the GST amount already remitted from the Headquarters as per the statements furnished by them relating to the previous months (ie., from July 2017 – October 2017) to Headquarters without delay. No further directions to forward the details in this regard will be issued monthly.*

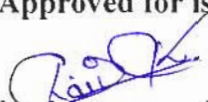
*Sd/-  
DIRECTOR*

*Encl. Format*

*To*

1. All Head of Institutions
2. Deputy Director
3. Academic/Purchase Sections
4. Stock File
5. Office Copy

Approved for issue

  
Senior Superintendent

Format

**Details of amount collected (Receipts) during the month of .....**  
**Name of the institution:**

<b>Date</b>	<b>Receipt No.</b>	<b>Amount collected (Rs.)</b>	<b>Purpose(Specify course fee, AMC, Tender form sales etc)</b>	<b>Whether GST Applicable or not</b>	<b>Rate of GST on the amount collected</b>	<b>GST Amount Rs</b>
						<b>Total</b>

**DD No..... dtd .....for Rs.....towards GST collected is also forwarded separately.**

Head of Institution

The heads of institutions should ensure that all the receipts issued during the month have been projected in the statement (from next month onwards).

***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 so as to reach this office on or before the **10<sup>th</sup> of every month** . 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.