

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

No. Fin B2/1000/2012/HRD

Dated: 06.07.2019

CIRCULAR

Sub:- GST – Failure on the part of Head of Institutions to furnish details/returns and forwarding the amount by way of DD in time

Ref:- (i) Circular No. Fin B2/1000/2012/HRD dtd. 04.12.2017

(ii) Fin B2/1000/2012/HRD dtd. 25.03.2019

Attention of all Heads of Institutions are invited to the circular cited above regarding collection of GST, forwarding of DDs of GST collected and furnishing of details of such transactions to Headquarters. It has been instructed therein that the details of GST collected and DDs relating to it forwarded by IHRD institutions, TDS on GST deducted and remitted by other institutions in respect of payments of AMC, etc. received by IHRD institutions and the GST amount transferred by them to IHRD Headquarters for a particular month before 5th of the succeeding month so as to enable the Headquarters to remit the same to the Central Excise Department and to file the GST returns timely. It may be noted that any failure in the collection, remittance and filing of GST returns would attract levy of penalty and or fine, etc. by the Central Excise Department. But it is noticed that some of the institutions failed to comply with the above circulars. It is reiterated that such lapse will be viewed seriously. It is also instructed that all Heads of institutions should ensure the compliance of the directions in this regard and any lapse and its consequences will be treated as the liability of the concerned Head of institution.

In case there is no data to be furnished with regard to GST for a particular month, a 'Nil' report should be forwarded in the prescribed format within prescribed time as instructed in para 7 of the circular dated 04.12.2017 so that Headquarters can ascertain the actual position.

All Heads of Institutions should maintain proper records regarding the collection and remittance of GST so that the same can be produced on demand by the concerned Department during their inspection. It is also informed that there are chances of surprise inspection by the concerned Departments.

**Sd/-
DIRECTOR**

To

1. All Head of Institutions
2. Additional Director
3. CA to Director
4. Finance Officer
5. Administrative Officer
6. All Section Heads
7. S.F
8. O.C

Approved for issue

*sd/-
Senior Superintendent*

DETAILS OF AMOUNT COLLECTED (RECEIPTS) DURING THE MONTH OF

..... 2019

(The details of amount collected in a month should be furnished before 5th of the succeeding month)

NAME OF INSTITUTION:

1	Date of receipt	Receipt No.	Details of Collection (Purpose)	Amt. collected (excluding GST) (Rs.)	Whether GST applicable or not (Yes/No)	Rate of GST on the amount collected (%)	GST amount (Rs.)
2	Details of amount transferred to Headquarters (i.e., DD No., date, amount, etc.)						
3	Details of TDS on GST applicable for payment above Rs. 2,50,000 to goods, services or contracts made by IHRD (i.e., details of 2% TDS deductions made by IHRD)						
4	Details of 2% TDS deducted and remitted if any, by the service recipient while effecting payments to IHRD (i.e., details of GST amount received at IHRD after deducting 2% by the payer)						

The rates of GST on all payments to goods, services or a contract will be available in various accounting websites.

The head of institutions should be aware of the GST rules and its amendments issued by the government from time to time.

If there are no data to be furnished with regard to GST for a particular month, a Nil report should be forwarded.

Authorised Signatory

Name of the Head of Institution