



HARYANA STATE WAREHOUSING CORPORATION
BAYS NO. 15 - 18, SECTOR - 2, PANCHKULA - 134112
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EPABX: 0172-2578829 - 31 FAX: 0172-2578481

Endst No. HSWC/ACCTS/AA-V/GST-7/2018/ 14144-161
To

Dated: 16 APR 2018

All The District Managers,
All The SDEs
Haryana State Warehousing Corporation
In the Field

Sub: GST Instructions-6 (Advices from GST Adviser)

Kindly find attached following Instructions/advices received from GST Adviser to the Corporation on the following topics. You are advised to kindly get these advices circulated among all the concerned for compliance and implementation of the same.

1. GST on Warehousing of agricultural produce.
2. Revised E-Way Bill Rules.
3. Clarification on taxation of printing Contracts
4. Applicability of E-Way bill for Intra State movement within Haryana (along with Notification no. 33/ST-2 Dated 15/03/2018
5. Proposed Accounting Entries and Guidelines for day to day Accounting Work.

These instructions may be used for advance guidelines not as a rule. These instructions are subject to revision from time to time. In case of any confusion, refer to respective GST Act/Rule. The Acts, Rules & other notifications related to GST are available at www.cbec.gov.in or <https://haryanatax.gov.in>. Therefore you are advised to keep yourself updated through above websites.

Encl: As above

16/4/18
Senior Assistant Manager(Accounts)
For Managing Director

Endst. No. HSWC/Accts/AA-V/GST-7/2018/ 14162-123 Dated : 16 APR 2018

A Copy of the above is being forwarded for information and necessary action to:

1. All Branch Heads at Head Office. They are requested to take suitable action for smooth implementation of GST in the HSWC.
2. The SSA, Head Office. He is requested to upload the instructions on the Corporation's website.
3. The SAM(A)-II, He is requested to take suitable action for smooth implementation of GST in the HSWC and guide the staff to perform the date bound work.
4. PA to M.D. for information of Managing Director.

16/4/18
Senior Assistant Manager (Accounts)
For Managing Director



Kumar Nohria & Co.
CHARTERED ACCOUNTANTS
H. NO. 1472, SECTOR 22-B,
CHANDIGARH - 160 022
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26.03.2018

Handwritten signature of the Managing Director

The Managing Director
Haryana State Warehousing Corporation
Panchkula

28/3

8/2/18

AA-III

Sub: GST on warehousing of agricultural produce

Sir,

The Govt of India has issued Circular No. 16/16/2017-GST dated 15.11.2017 on which the Govt. has provided clarification on warehousing of agricultural produce.

GST on warehousing of agricultural produce is Nil as per the Notification issued under Central Goods and Service Tax Act, 2017 and Haryana Goods and Service Tax Act, 2017.

Agricultural produce has been defined to mean

"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"

As per the above definition if any produce on which

- Any processing is done which changes its essential character except such processing which does not alter its essential characteristics but makes it marketable for primary market;
- or
- Such processing is not normally carried out at farm

Then GST on warehousing of such goods is taxable under GST

Thus jiggery is not agricultural produce as conversion of jiggery from sugarcane changes its characteristics. Further pulses are obtained after de-husking or splitting or both and the said processes are not usually carried out by farmers or at farm level but by the pulse millers. Thus pulses are also not agricultural produce either. However pulse grains are agricultural produce.

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Moreover it has been clarified by the Govt of India that processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jiggery, processed spices, processed dry fruits, processed cashew nuts etc. fall outside the definition of agricultural produce.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



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26.03.2018

The Managing Director
Haryana State Warehousing Corporation
Panchkula

Sub: Revised E-way bill Rules

Sir

Introduction

- a) E-way bill is an electronic way bill for movement of goods which can be generated on the E-way Bill portal by a registered consignor/ consignee and a transporter (Could be registered or unregistered)
- b) E-way bill shall be used for transporting goods between two states as well as within the state and it shall replace the different e-way bills mechanism of all states

Date of applicability

- a) For inter State Movements → 01st April, 2018
- b) For intra State Movements → **Date Yet to be notified**

Applicability

- a) When the Consignment Value ('CV') exceeds Rs. 50,000/-
- b) Transporter has the option to generate and carry EWB for CV less than Rs. 50,000/-
- c) EWB to be carried for Outward as well as Inward movements including supply, Export or Import, Job Work, SKD or CKD, Recipient not known, For own use, Exhibition or fairs, Line sales or others, for reasons other than supply or due to inward supply from an unregistered person.

The consignment value ('CV') of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.



Responsibility to Generate E-Way Bills

To be generated by person commencing the movement of Goods.

- a) Where Consignor is registered → Consignor
- b) Where Consignor is not registered but consignee is known and registered → Consignee
- c) Where Consignor and Consignee both are unregistered → Transporter, if the goods are moving through the transporter. Transporter also has the option to generate the Consignor/ Consignee though registered, have not generated.

E-way bill is to be generated before commencement of movement of Goods.

The person using his own conveyance for transportation or paying money directly to GTA is considered to be the person causing the movement of goods.

Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part- A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-01.

Transporter on an authorization received from Registered Person commencing movement of Goods, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal. This provision is also applicable for e-commerce operator and courier agency. Further this authorization given to Transporter does not transfer the responsibility of the Registered Person commencing movement of Goods to furnish information in Part A of FORM GST EWB-01 in case of any violation of Rules.

Further where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods. **This para is yet to be notified for application. Thus this rule is not to be followed till further notification.**



Exemptions

- a) Exemption from filing Part B of Form GST EWB-01
Transportation for less than 50 km from place of consignor to place of transporter within the State (Part A would still need to be generated)

- b) Exemption from generation of EWB
 - i. Goods transported by a non-motorised vehicle
 - ii. where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs
 - iii. in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Haryana Goods and Services Tax Rules, 2017
 - iv. where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 as amended from time to time;
 - v. where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
 - vi. Where the goods being transported are treated as no supply under Schedule III of the Act.
 - vii. where the goods are being transported
 - a. under customs bond from an ICD or CFS to a customs port, airport, air cargo complex and land customs station, or from one customs station / port to another customs station / port, or
 - b. under customs supervision or under customs seal,
 - viii. where goods being transported are transit cargo from or to Nepal / Bhutan
 - ix. where goods being transported are exempt from tax under Notification No. 7/2017- Central Tax (Rate) and 26/2017-Central Tax (Rate),
 - x. any movement caused by defence formation under Ministry of Defence as consignor or consignee,
 - xi. where the consignor of goods is Central Govt., State Govt. or local authority for transport of goods by rail
 - xii. Goods sent for weighment up to 20 Kms.
 - xiii. where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.



xiv. Goods mentioned in following table

Sr. No.	Description of Goods
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

Validity of E-Way Bill generated

Sr. No.	Distance	Validity Period
1.	Upto 100 km	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

"Relevant Date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.



One day is to be counted as 24 hours and Validity starts from the very moment the E-Way Bill is generated. e.g. if on 01.09.2017 at 3:00 pm a E-Way bill is generated for a distance of 75 kms then the validity of E-Way bill is till 02.09.2017 at 2:59 pm.

“Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

The Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein in notification

If multiple consignments are to be transported in a single conveyance then a consolidated e way bill in form GST-EWB-02 shall be generated by transporter. In case of inter-state movement of goods transporter shall require to generate EWB where aggregate of consignment value carried in the conveyance exceeds INR 50,000 and either consignor or consignee has not generated EWB . However, in the 26th Council Meeting, GST Council has recommended for deferment of aforesaid provision

Where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill.

In case of goods supplied to the Corporation then it shall have to accept or reject the consignment covered under the E-Way bill. Further if Corporation does not accept or reject the consignment covered under E-Way bill within 72 hours then the said consignment shall be deemed to be approved by the Corporation.

List of Forms introduced

Form	Particulars
Form GST EWB-01	E-Way Bill
Form GST EWB-02	Consolidated E-Way Bill
Form GST EWB-03	Verification Report
Form GST EWB-04	Report of Detention
Form GST INV-01	Generation of Invoice Reference Number



Inspection and Verification

- a) Verification of documents and conveyances by proper officer
Physical verification may be carried out on specific information of evasion of tax after obtaining necessary approval of Commissioner
- b) Inspection and Verification of Goods
A summary report of every inspection of goods in transit shall be recorded online by the Proper Officer in Part A of FORM GST EWB-03 within 24 hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within 3 days of such inspection.
- c) Facility for uploading information regarding detention of vehicle
Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.

Documents to be carried by Person in charge of the Conveyance

The person in charge of a conveyance shall carry

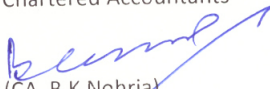
- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading

Where the registered person obtains Invoice Reference Number, the information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants


(CA. B K Nohria)
Partner



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26.03.2018

The Managing Director
Haryana State Warehousing Corporation
Panchkula

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AA-III

Sub: Clarification on taxation of printing contracts

Sir,

The Govt of India has issued Circular No. ~~11~~11/2017-GST dated 20.10.2017 on which the Govt. has provided clarification on taxation of printing contracts.

In order to determine the taxability of printing contracts, it is required to determine whether the printing contract is supply of goods or supply of services which would be determined on the basis of what constitutes the principal supply.

Principal supply has been defined in Section 2(90) of the Central Goods and Services Tax Act as supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary.

Case I

- printing of books, pamphlets, brochures, annual reports, and the like, Content to be printed is supplied by the Corporation and Corporation own usage ^{writes} w.r.t. that content; and ^{rights}
- Paper used for printing is provided by the Supplier

Then in this case supply of printing is the principal supply hence the printing contract is supply of services and HSN Code is 9989



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Case

- In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods and the supply of printing of the content [supplied by the recipient of supply] is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.

Thanking You

Yours faithfully

For Kumar Nohria & Co.

Chartered Accountants

(CA. B K Nohria)

Partner



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10.04.2018

A
7-14
5/4/18
The Managing Director
Haryana State Warehousing Corporation
Panchkula

8
10/4/18
Sub: Applicability of E-way bill for intra state movement within Haryana

AAI
M. Nohria
10/4/18
Sir,

As per the Notification 43/ST-2 dated 30.03.2018 issued by the Govt. of Haryana, the provisions of rule 3 [except clause (7)] and rules 4, 5, 6, 7 and 8 of Haryana Government, Excise and Taxation Department, notification No. 33/ST-2, dated 15.03.2018 shall come into force from 01.04.2018 i.e. the provisions in relation to E-Way bill.

However as per the Notification 46/ST-2 dated 30.03.2018 issued by the Govt. of Haryana, no e-way bill is required to be generated in case of movement of goods within the State of Haryana till further order.

It is for your information and appropriate action.

Thanking You

Yours faithfully
For Kumar Nohria & Co.
Chartered Accountants

B K Nohria
(CA. B K Nohria)
Partner

क्रम संख्या	माल का वर्णन	एच.एस.एन.	मात्रा	इकाई	कीमत (प्रति इकाई)	कुल मूल्य	कटौती, यदि कोई है	कराधेय मूल्य	केंद्रीय कर		राज्य या संघ राज्यक्षेत्र कर		समेकित कर		उपकर		
									दर	राशि	दर	राशि	दर	राशि	दर	राशि	
	मालभाड़ा																
	बीमा																
	पैकिंग और अग्रेसिक प्रभार आदि																
	कुल																
	कुल बीजक मूल्य (अंकों में)																
	कुल बीजक मूल्य (शब्दों में)																

9. उक्त नियमों में, इस अधिसूचना के राजपत्र में प्रकाशन की तिथि से, प्ररूप जीएसटी आरएफडी -01 में, घोषणा [धारा 54(3) का दूसरा परंतुक] के स्थान पर, निम्नलिखित प्रतिस्थापित की जाएगी, अर्थात्:-

“घोषणा [धारा 54(3) का दूसरा परंतुक]

मैं यह घोषणा करता हूँ कि निर्यात किया गया माल निर्यात शुल्क के अध्यधीन नहीं है। मैं यह भी घोषणा करता हूँ कि मैंने इस माल या सेवा या दोनों पर कोई भी प्रतिदायगी का उपभोग नहीं किया है और मैंने इस प्रदाय पर भुगतान किए गए एकीकृत कर के ऐसे प्रतिदाय का दावा नहीं किया है, जिसके संबंध में प्रतिदाय का दावा किया जा रहा है।

हस्ताक्षर

नाम

पदनाम या हैसियत

10. उक्त नियमों में, इस अधिसूचना के राजपत्र में प्रकाशन की तिथि से, प्ररूप जीएसटी आरएफडी -01क में, घोषणा [धारा 54(3) का दूसरा परंतुक] के स्थान पर, निम्नलिखित प्रतिस्थापित की जाएगी, अर्थात्:-

मैं यह घोषणा करता हूँ कि निर्यात किया गया माल निर्यात शुल्क के अध्यधीन नहीं है। मैं यह भी घोषणा करता हूँ कि मैंने इस माल या सेवा या दोनों पर कोई भी प्रतिदायगी का उपभोग नहीं किया है और मैंने इस प्रदाय पर भुगतान किए गए एकीकृत कर के ऐसे प्रतिदाय का दावा नहीं किया है, जिसके संबंध में प्रतिदाय का दावा किया जा रहा है।

हस्ताक्षर

नाम

पदनाम या हैसियत

संजीव कौशल,
अपर मुख्य सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

Notification

The 15th March, 2018

No. 33/ST-2.— In exercise of the powers conferred by section 164 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana hereby makes the following rules further to amend the Haryana Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Haryana Goods and Services Tax (Fourth Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. In the Haryana Goods and Services Tax Rules, 2017, (hereinafter called the said rules) with effect from the date of publication of this notification in the Official Gazette, in rule 117, in sub-rule (4), in clause (b), for sub-clause (iii), the following shall be substituted, namely:-

- "(iii) The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in **FORM GST TRAN 2** by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;"

3. In the said rules, for rule 138, the following rule shall be substituted, namely:-

"138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
(ii) for reasons other than supply; or
(iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union Territory to a job worker located in any other State or Union Territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one ~~one~~ State or Union Territory to another State or Union Territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1.—For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Haryana Government, Excise and Taxation Department, notification No. 83/ST-2, dated the 22nd September, 2017, as amended from time to time.

Explanation 2.— For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

- (2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B of FORM GST EWB-01**.

- (2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

- (3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GSTEWB-01**:

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GSTEWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of upto fifty kilometers within the State from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GSTEWB-01**.

Explanation 1.—For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.—The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule(5).

- (4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.
- (5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of upto fifty kilometers within the State from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

- (5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of the consignment:

Provided that after the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

- (6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.
- (7) Where the consignor or the consignee has not generated the E-Way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the E-Way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case maybe, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

- (8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

- (9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill :

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.

- (10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sr. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 kilometer.	One day in cases other than Over Dimensional Cargo
2.	For every 100 kilometer or part thereof thereafter	One additional day other than Over Dimensional Cargo
3.	Upto 20 kilometer	One day in case of Over Dimensional Cargo
4.	For every 20 kilometer or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

Explanation 1.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2.— For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

- (11) The details of the e-way bill generated under this rule shall be made available to the—
- supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
 - recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- (12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.
- (13) The e-way bill generated under this rule or under rule 138 of the Central Goods and Services Tax Rules or under rule 138 of Goods and Services Tax Rules of any State or Union Territory shall be valid in the State.
- (14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—
- where the goods being transported are specified in Annexure;
 - where the goods are being transported by a non-motorised conveyance;
 - where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
 - in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State Tax, in consultation with the Principal Chief Commissioner/Chief Commissioner of Central Tax, may, subject to conditions that may be specified, notify;
 - where the goods, other than de-oiled cake being transported, are specified in the Schedule appended to Haryana Government, Excise and Taxation Department, notification No. 36/ST-2,

- dated the 30th June, 2017, as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- (h) where the goods are being transported—
- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
- (ii) under customs supervision or under customs seal;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;
- (j) where the goods being transported are exempt from tax under Haryana Government, Excise & Taxation Department, notification No. 41/ST-2, dated 30th June, 2017 as amended from time to time and Haryana Government, Excise & Taxation Department, notification No. 86/ST-2, dated 25th September, 2017 as amended from time to time;
- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55;

Explanation.- The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE

[(See rule 138 (14)]

Sr. No.	Description of Goods
(1)	(2)
1.	Liquefied Petroleum Gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)".

4. In the said rules, for rule 138A, the following rule shall be substituted, namely:-

"138A. Documents and devices to be carried by a person-in-charge of a conveyance.- (1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner :

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for

verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

- (3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A** of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
 - (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
 - (5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill
 - (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply.”.
5. In the said rules, for rule 138B, the following rule shall be substituted, namely:-
“138B.Verification of documents and conveyances.- (1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.
 (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.
 (3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:
 Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.”.
6. In the said rules, for rule 138C, the following rule shall be substituted, namely:-
“138C.Inspection and verification of goods.- (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.
 (2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State ~~or Union territory~~ or in any other State or no further physical verification of the said conveyance shall be carried out again in the State ~~or Union territory~~, unless a specific information relating to evasion of tax is made available subsequently.”.
7. In the said rules, for rule 138D, the following rule shall be substituted, namely:-
“138D.Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.”.
8. In the said rules, for **FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1**, the following forms shall be substituted, namely:-

“FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No.	:
E-Way Bill date	:
Generator	:
Valid from	:
Valid until	:

PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

Notes:

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02
(See rule 138)
Consolidated E-Way Bill

Consolidated E-Way Bill No. :

Consolidated E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills		
E-Way Bill Number		

FORM GST EWB-03
(See rule 138C)
Verification Report

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	

Central tax	
State or Union territory tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

FORM GST EWB-04*(See rule 138D)*

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

FORM GST INV - 1*(See rule 138A)*

Generation of Invoice Reference Number

IRN:		Date:	
Details of Supplier			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of Recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			
Name			

Address			
State (Name and Code)			
Type of supply –			
		B to B supply	
		B to C supply	
		Attracts Reverse Charge	
		Attracts TCS	GSTIN of operator
		Attracts TDS	GSTIN of TDS Authority
		Export	
		Supplies made to SEZ	
		Deemed export	

Serial Number	Description of Goods	HSN	Qty.	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or Union territory tax		Integrated tax		Cess	
									Rate	Amt.	Rate	Amt.	Rate	Amt.	Rate	Amt.
	Freight															
	Insurance															
	Packing and Forwarding Charges etc.															
Total																
Total Invoice Value (In figure)																
Total Invoice Value (In Words)																

Signature

Name of the Signatory

Designation or Status”;

9. In the said rules, with effect from the date of publication of this notification in the Official Gazette, in **FORM GST RFD-01**, for the **DECLARATION [second proviso to section 54(3)]**, the following shall be substituted, namely:-

“DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central taxon goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”;

10. In the said rules, with effect from the date of publication of this notification in the Official Gazette, in **FORM GST RFD-01A**, for the **DECLARATION [second proviso to section 54(3)]**, the following shall be substituted, namely:-

“DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government Haryana,
Excise and Taxation Department.

Proposed Accounting Entries			
1 For Storage Charges / Other Incomes Received through Tax Invoices by HSWC			
from Registered / Unregistered Dealers			
31/7/2017	Cash/ Bank/Customer A/c Dr.	118000	
	By Storage Charges / Other Incomes		100000
	By SGST Output A/c		9000
	By CGST Output A/c		9000
	OR		
	By IGST Output A/c		18000
	(Being storage charges etc recd from ABC for July-17 agst Tax Invoice no. 1)		
2 For Expenditure on HSWC'S newly constructed own Warehouses			
31.7.2017	HSWC Warehouse building Under Construction A/c Dr.	900000	net amt of bill
	HSWC Warehouse building Under Construction A/c Dr.	162000	GST in bill if an
	BY Bank/Supplier's A/c		1037000
	BY other Statutory Deductions		25000
	(Being Amt Spent on construction of HSWC's own new warehouses including amt of GST assuming @18 % on 900000 + 162000 GST by the supplier in bills, statutory deductions like tds etc		
		1062000	1062000
3 Entries for Expenditure on Deposit work for Govt or for other PSUs for which complete Input Tax Credit is admissible			
	Deposit Work (Project) Dr.	100000	
	SGST Input A/c Dr.	18000	
	CGST Input A/c Dr.	18000	
	or		
	IGST Input A/c Dr.	36000	
	By Bank A/c/ or Supplier		122000
	By other statutory deductions		14000
	(Being bill no. Dated Received from construction contractor ABC)		
4 For Fixed Assets purchase like furniture related Entries			
Input not claimed as we intend BY claim depreciation on full value of Invoice)			
31/07/2017	Furniture A/c Dr.	50000	(Bill net amount)
	Furniture A/c Dr.	6000	(GST in bill if any)
	By Bank/Supplier A/c		56000
	(Being furniture Purchased from ABC Co. for Rs 50000 + 6000 GST		
	Vide bill number dated 01/07/2018		
5 Expenses Entry on which GST Input is not admissible as per GST Act			
like Entertainment Expenses etc purchase from Regd dealers			
	Entertainment Exp. A/c Dr.	1000	bill net amt
	Entertainment Exp. A/c Dr.	180	GST in bill if any
	BY Bank/ Vendor's A/c		1180
	(Being total amount of bill including GST i.e 1000 +180 GST,purchase from ABC CO. vide bill no. Dated (GST ITC not admissible)		
6 For ICD Rewari, related expense Entries on which ITC is available. GST is BY paid under Reverse Charged Mechanism			
Accounting Entry will be as follows;			
	ICD Rewari CusBYms dept salaries recoverable A/c DR.	100000	
	SGST INPUT (RCM) A/c Dr.	9000	
	CGST Input (RCM) A/c Dr.	9000	
	or		
	IGST Input (RCM) A/c Dr.	18000	
	BY Bank/ Suppliers's Account		100000
	BY SGST Output (RCM) A/c		9000
	BY CGST Output (RCM) A/c		9000
	or		
	BY IGST Output (RCM) A/c		18000
	(Being salaries & other expenses recoverable from CONCOR and GST payable if it is under RCM for the month of		

7 Common Input for GST paid on purchase of goods and receiving of services by HSWC			
IMPORTANT	If agreed, we may propose that we book the total amount of expenses related bills in the relevant accounting heads of expenditures. As ITC claimed in the bills of those expenses will be reversed to proportionate percentage of our exempt supplies i.e wheat, Bajra, Rice sale and storage/ warehousing charges etc thereon. So if we claim input on monthly basis for GST charged on those expenses it will be reversed after the end of year as it is not the actually eligible input. Then HSWC will have to pay Interest on eneligible ITC claimed from the beginning date of claiming input. We may show the final eligible input after all the adjustments as income in our profit and loss account and proceed accordingly.		
8 Journal Entry will be as follows			
For Goods and Services recd from Registered Dealers on which Common input is involved, and at year end reversal of Input tax is BY be made on proportionate basis w.r.t Exempt supplies			
	Relevant Expenditure Head A/c Dr.	10000	bill net amt
	Relevant Expenditure Head A/c Dr.	1800	GST in bill if an
	BY Bank/Supplier's Account		11800
(Being amount of bno. 1234 (Rs 10000 + 1800 GST) from ABC CO. Building repair material)			
9 For Goods Purchased or Services received from Unregistered Dealers like stationery etc. Following Journal Entry be passed in books			
	Printing & Stationery Expenses / Godown Cleaning and Maintenance A/c Dr.	1000	bill amt
	Printing & Stationery Expenses / Godown Cleaning and Maintenance A/c Dr.	180	GST (RCM) if ar
	BY Supplier/ Bank A/c		1000
	BY CGST Output (RCM)		90
	BY SGST Output(RCM)		90
	Or		
	BY IGST Output (RCM)		180
(Being amount of bill including SGST, CGST, IGST or UTGST 1000+180 GST for purchase of stationery vide bno. Dated from ABC (Unregistered Dealer)			
10 Every Month District Offices will transfer the balances of the following accounts of their books related BY Income & GST Liability under RCM BY Head Office. Journal entry will be as follows. (figures have been mentioned for example only actual balances BY be transferred)			
Entry to be made in books of District Office			
	CGST Output Account Dr.	50000	
Last day of	SGST Output Account Dr.	50000	
every month	IGST Output Account Dr.	55000	
	CGST Output (RCM)Account Dr.	5000	
	SGST Output (RCM)Account Dr.	5000	
	IGST Output (RCM)Account Dr.	2000	
	By Head Office GST Account (New Account)		167000
(Being amount transferred BY Head Office for GST Liability for themonth of)			
11 Every Month District Offices will transfer the balances of the following accounts of their books related BY GST input & GST input (RCM) (for items on which 100 % ITC is admissible) BY Head Office. Journal entry will be as follows. (figures mentioned for example only actual balances BY be transferred)			
Entry to be made In books of District Office			
	Head Office GST A/c Dr.	77000	(New Account)
	By CGST Input Tax A/c	20000	
	By SGST Input Tax A/c	20000	
	By IGST Input Tax A/c	21000	
	By CGST Input (RCM)A/c	5000	
	By SGST Input (RCM)A/c	5000	
	By IGST Input (RCM)A/c	6000	
(Being amount transferred BY Head Office for GST items on which 100 % ITC is admissible i.e. Expenses and RCM has already been paid for themonth of)			
Any suggestions on the above will be appreciated			

Vinodh L
10/4/18

Sub: Guidelines for Daily Routine Accounting work & Journal Entries

1. Each and every Tax Invoice, Bill of supply and delivery challans, debit and credit note and advance receipts voucher and payment voucher details must be reported in monthly report mailed to GST return filing cum compliance consultant as well as to be entered in books of accounts. Proper record and stock registers should be kept at State Warehouses and District offices.
2. Every purchase whether it is from registered dealer or from unregistered dealer should also be reported in monthly report to be mailed to Return Filing Consultant as well as to be entered in books of accounts.
3. We should have complete addresses of our customers and suppliers along with their GSTIN and Phone numbers. GSTIN mentioning is mandatory of supplier and recipient in both cases whether it is sale or purchase (except in case of from unregistered dealers).
4. GST charged by suppliers from HSWC on invoices pertaining to fixed assets must be capitalized as per HO. instructions. HSWC will not claim ITC on purchase of fixed assets. So we will claim depreciation on full value of such invoices i.e. amount including GST.
5. Expenditure on newly constructed HSWC warehouses should also be capitalized along with amount of GST charged in bills by the suppliers /Contractors. Tax deposited under RCM (for purchases from unregistered dealers) should also be accounted for accordingly. As ITC is not admissible on amount spent on construction of immovable property for own use. HSWC will claim depreciation in it.
6. There is common input on some expenses like Building repair and maintenance, stationery and printing expenses, telephone expenses, generator repair and maintenance etc it means these expenses may not be distinguished as for taxable and for exempt supplies made by HSWC. At year end ITC will be reversed to the extent of exempt supplies. Rest amount will be eligible input. So the GST paid on such expenses is advisable to be debited to the relevant expense head. At year end after these adjustments actual eligible input will be credited to profit and loss account. Accounting entries should be posted in books accordingly.
7. Payment vouchers should be made for all the payments made to unregistered Suppliers from 01/07/2017 to 12.10.2017.

8. Payments to Suppliers should be made or adjusted not later than 180 days from the Invoice date in case if GST is involved. Otherwise input will have to be reversed. Interest will be payable from the very first day of claiming ITC.
9. Self Invoice properly be generated for tax deposit under RCM under section 9(4) and 9(3) as per GST Act provisions.
10. GST charged by HSWC on all Tax invoices issued by the DOs and SWHs should be shown under separate accounting heads as CGST Output, SGST output and IGST Output. And at the end of each month the balances of these accounts should be transferred to Head Office. As Head office files the consolidated GST Returns for all the District Offices as well as for Head Office.
11. GST on milling charges should be charged by the registered millers @ 18 % from 01/07/2017 to 12 Oct 2017 and from 13/10/2017 onwards @ 5% on milling charges. Bills should be raised by the millers on the monthly basis.
12. Job work related record i.e. dispatch of paddy through delivery challans for custom milling and rice delivered to FCI by the millers should be properly maintained.
13. Serial numbering and Formats of Tax invoices, Delivery challans, Bill of Supply, Debit notes, credit notes, payment voucher, advance receipt vouchers should be used strictly in accordance with instructions issued by the Head Office.
14. Monthly report which is mailed to GST Return filing Consultant and HO should be kept a hard copy duly signed by the respective DMS.
15. There is 100% admissible and eligible input tax credit for ICD Rewari related expenditure and deposit work done by HSWC for other Govt Departments and public sector enterprises. So it should be separately accounted for in CGST Input tax credit, SGST Input Tax credit and IGST Input tax credit. Same treatment should be made for Input tax paid / deposited under reverse charge mechanism by the HSWC.