

GST Cell EAST CENTRAL RAILWAY Hajipur

No.Books/GST/17-18/Pt-1(GST Guidelines)

Dated 07.08.2017

Sub:- GST on imprest Bills & Reverse Charges.

Please find enclosed the opinion of our consultant, Habibullah & Company on the issues of passing of imprest bills and application of reverse charges on earnings contracts.

Future action may be taken with reference to these guidelines.

(NARENDRA) FA&CAO/WST

AGM
CAO/Con North & South
DRM/DNR/DHN/MGS/SPJ/SEE
CMM/E, CCM (FM), CESE, CE (TSP), CSTE (W)
Dy.FA&CAO/T, Dy.FA&CAO(G), DY.FA&CAO/S&W
Sr.DFM/Sr.DCM: DNR/DHN/MGS/SPJ/SEE

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File no Prootes (015T/17-18 Queries /Pt-1

(Itali bullah & Olhers EAST CENTRAL RAILWAY

Narendra Pandey <fawstecr@gmail.com>

Fwd: Clarification on Reverse Charge

1 message

Habibullah & Co. Chartered Accountants <info@hcoca.com>
To: fawstecr@qmail.com

Mon, Aug 7, 2017 at 2:27 PM

Sent from my iPhone 6

Begin forwarded message:

From: "Habibullah & Co. Chartered Accountants" <info@hcoca.com>

Date: 4 August 2017 at 2:20:09 PM IST To: "fa cao" <facaogecrhjp@gmail.com>

Subject: Re: Fwd: Clarification on Reverse Charge

Dear Sir

In all these cases where license fee is collected by ECR and stall, STD Booths, Food Stalls, Etc. is given on lease /license and the vendor is providing services to customer our liability of GST is limited to License fee collected from such vendors and not on good or services sold by them.

Regards

Habibullah & Co.

From: fa cao

Sent: Friday, August 04, 2017 11:06 AM

To: info@hcoca.com

Subject: Fwd: Clarification on Reverse Charge

----- Forwarded message ------From: fa cao <facaogecrhjp@gmail.com>

Date: Fri, Aug 4, 2017 at 11:02 AM Subject: Clarification on Reverse Charge

To: CA vivek Agarwal <cavivek.fca@gmail.com>

OPINION- Passsing of Imprest Bills

1 message

Habibullah & Co. Chartered Accountants <info@hcoca.com>
To: Narendra Pandey <fawstecr@gmail.com>

Fri, Aug 4, 2017 at 2:45 PM

Dear Sir

Please find our opinion of passing of Imprest Bills.

Habibullah & Co.

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Passing of Impreset & Misc Bills.docx 16K

Subject- Opinion on Passing of Imprest & Misc. Bills Under GST

- 1. As per provisions of GST under Section 9(3) & 9(4) of CGST Act 2017 any supplies of Goods & Services or both are received from unregistered supplier shall be liable for GST to be paid under reverse charge by registered recipient.
- 2. The imprest bills should be segregated between cases in which purchases have been made from registered and unregistered supplier.
- 3. Submitting a completely filled bill is imperative i.e. wherever registered supplier is supplying the goods or service, the supplier GSTIN should be available in the Invoice.
- 4. Payment of Tax under GST has to be made in accordance with Railway Board circular no 2008/RS/G/777/1 dated 06/07/2017.
- 5. Indicative rates of Goods & Services commonly used are enclosed as Annexure.

Indicative List of SAC/HSN codes and rate applicable.

S.I.	Category	SAC	HSN	GST Rate as
NO.				on Date.
1.	Cartridges		84430000	28
2.	Packaged Water		22011010	18
3.	Office Seals/Stamps			
	Metal-	998860		18
	Rubber			18
4.	News Papers		4902	NIL
5.	Refreshment(Snacks & Tea	996331		18
6.	Flex Banners		491100	12
7.	Fresh Milk		0401	NIL
8.	Repair to Furniture	998724	0401	18
9.	Repairs to Computer &	998713		18
J.	peripherals	338713		10
10.	Repairs to Office	998712		18
	machinery			
11.	Installation of Office	998733		18
	machinery &			•
	Computers(Standalone)		1	
12.	Installation of TV	998734		18
	communication			
	apparatus etc			
13.	Installation services of	998735		18
	professional medical			
	machinery & equipment			
14.	Other Legal Services	998216		18
15.	Other washing, cleaning	999719		18
	services			
16.		498812	F	1000
17.	Postal Services	996811		18
18.	Renting of Motor vehicle	996601		18
	for passenger transport			
19.	Genearl Cleaning services	998533		18
	(by a professional			
	agency)			
20.	Other Services(i.e.			
	bouquets)			
21.	Liquid soaps(for toilet		340130	28
	use)			
22.	Surface Cleaning		340200	28

23.	Inkpads		9612	18
24.	Pencils		9609	12
25.	Pens		9608	12
26.	Notice Boards		9610	18
27.	Room fresheners		9616	28
28.	Vacum flasks		9617	28
29.	Porelain or China table ware.		6911	18
30.	Spoons, forks, similar table ware		8215	12
31.	Scissors		8213	18
32.	Stationery-Papers& Files		4802 & 8412	12
33.	Torch & Cells	,	8513 & 8506	28
34.	Cost of photostate			18
35.	New Name Plate making & Repairing		8310	18
36.	Bisuit	,	1904	18
37.	Sweets for reception of VIP		8110	5
38.	Flowers(Artificial) & Garland for Special occasions		6702	0