



**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

File no Brooks | GST | 17-18 | Queries | Pt-1

Narendra Pandey <fawstecr@gmail.com>

1 message

Mon, Aug 7, 2017 at 2:27 PM

Begin forwarded message:

Dear Sir

Habibullah & Co.

----- Forwarded message -----

From: **fa cao** <facaogechjp@gmail.com>
Date: Fri, Aug 4, 2017 at 11:02 AM
Subject: Clarification on Reverse Charge
To: CA vivek Agarwal <cavivek.fca@gmail.com>

Narendra Pandey <fawstecr@gmail.com>

https://mail.google.com/mail/u/0/?ui=2&ik=642c5398088isver=1Kukm-IVEMCA_&_id=849eumt8cccekeibduy84be45f1-1875d-e48b-b951-1875d-e48b-b951

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. NO.	Category	SAC	HSN	GST Rate as on Date.
1.	Cartridges		84430000	28
2.	Packaged Water		22011010	18
3.	Office Seals/Stamps Metal- Rubber	998860		18 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		18
9.	Repairs to Computer & peripherals	998713		18
10.	Repairs to Office machinery	998712		18
11.	Installation of Office machinery & Computers(Standalone)	998733		18
12.	Installation of TV communication apparatus etc	998734		18
13.	Installation services of professional medical machinery & equipment	998735		18
14.	Other Legal Services	998216		18
15.	Other washing, cleaning services	999719		18
16.	Courier Services	996812		18
17.	Postal Services	996811		18
18.	Renting of Motor vehicle for passenger transport	996601		18
19.	General Cleaning services (by a professional agency)	998533		18
20.	Other Services(i.e. bouquets)			
21.	Liquid soaps(for toilet use)		340130	28
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		<u>8513 & 8506</u>	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