

INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY, SHIBPUR
(formerly Bengal Engineering and Science University, Shibpur)

HOWRAH – 711 103

No. 170 F/2017-18/093

Date : 12-09-2017

NOTICE ON IMPLICATION ON GST ON THE RECEIPTS OF THE INSTITUTE

This is for information to all concerned that after the implementation of Goods and Services Tax (GST) from 1st July, 2017, the following procedure has to be followed in case of any receipts by the Institute :

- (a) We have to charge GST from the services as Consultancy and Testing, Rent etc.
- (b) We have also to pay GST to all the vendors who are providing services as well as goods.
- (c) Being the GST registered vendor, we have to pay GST to all the vendors and service providers of the Institute ; if they are unregistered the Institute has to pay GST at the appropriate rate under reverse charge mechanism by creating self invoice which will involve immense administrative difficulties.
- (d) We have to discharge our GST liability to the Government by paying the balance GST i.e. the difference of (a) and (b).
- (e) In the light of Para (c) above, it will not be possible for us to transact with any unregistered vendors, except in special circumstances.

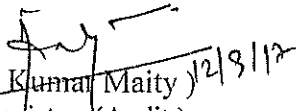
The steps are to be followed are given below :

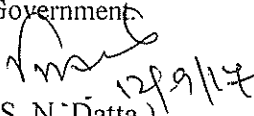
- (1) GST No. of all the service receivers must be obtained, at the time of issuing quotation/offers and confirmation order by them.
- (2) The Institute will issue system generated 'Invoice' for all such jobs centrally, to be executed by us, with the GST Registration number of the party; thus no such invoice in any manner should be issued by the Department, individual faculty members.
- (3) Thus there will be no scope for execution of any job for any unregistered party.
- (4) All such invoices need to be uploaded to the GST website within stipulated date in every month.

Under the circumstances stated above, all HODs, all Faculty Members, Section-in-Charges associated with consultancy, testing charges and rents are being requested to strictly follow the new rules and deal with only GST registered party.

All invoices will be raised centrally from Office of the Finance Officer for rent and other similar receivables and for testing and consultancy job from Office of Dean (R&D).

Therefore, all concerned are once again requested to kindly abide by the rules of the GST in order to avoid complicity and to comply with the GST Rules as framed by the Government.


(Alok Kumar Maity) 12/9/17
Dy. Registrar (Audit)


(S. N. Datta) 12/9/17
Finance Officer (Actg.)

Copy forwarded for information and necessary action to :

1. All Deans
2. All Heads of Department / Schools / Centres
3. All Officers
4. All Sections In-charge
5. Personal Secretary to the Director
6. Institute Website
7. File Copy