

INDIAN STATISTICAL INSTITUTE

203 B.T. Road, Kolkata – 700 108

No.CAF/21/ 404

24 August, 2017

CIRCULAR

Due to introduction of Goods and Service Tax with effect from 01-07-2017, the following points may kindly be ensured while forwarding the domestic vendor bills to accounts for payment.

1. **Non-Composition GST Dealers** While forwarding the invoices of non-composition GST dealers, the following needs to be mentioned in the invoice :

- (a) GST Number of the Supplier.
- (b) GST Number of the Indian Statistical Institute Kolkata (GST Number of ISI Kolkata is 19AAAI0345R1ZC).
- (c) Items billed (if Goods) should mention the Harmonized System Nomenclature (HSN) Code of each Goods item being billed.
- (d) Items billed (if Services) should mention the Service Accounting (SA) Code for each service.
- (e) Invoice number should be without special characters like /, etc. and should not exceed more than 16 digits. At the top of the Invoice for non-composition dealer, Tax Invoice may be mentioned by the Supplier.
- (f) The tax elements in case of non-composition dealer should be clearly indicated in the invoice. In case of supplies of goods from state of West Bengal CGST and SGST will be applicable and if it is interstate supplies IGST will be applicable.
- (g) The tax elements in case of non-composition dealer for services will depend upon whether the services rendered is to a registered person or a non-registered person.

2. **Composition GST Dealers** While forwarding the invoices of composition GST dealers, all the points as mentioned in Ser. No. 1 above will be applicable except Ser. No. 1(f) and 1(g). Composition Dealer will not charge GST in their invoice. Composition Dealer may mention the HSN Number in Invoice. Input Tax Credit will not be available to the Institute in case of composition dealer which will be available if purchases are made from Non Composition Dealer. Purchases will be costlier if made from Composition dealer due to non-availability of Input tax credit. Composition dealers can only supply goods and they cannot provide services (except restaurant service) or enter into a works contract. Due caution must be exercised in this regard for composition dealers.

3. **Unregistered Vendors** In case of purchases made from unregistered vendors i.e, vendor who is not registered with GST, Institute will be liable to pay GST under Reverse Charge Mechanism on behalf of the vendor. Buying from unregistered vendor needs to be avoided as such buy will require the Institute to generate a self-invoice for making payment of GST under reverse charge.

4. Bills for a particular month need to be forwarded to Accounts Section without fail within 10th of the following month. Seller of goods and services are required to upload the bills in GSTN within 10th of the following month vide GSTR 1 and buyer needs to endorse the correctness of the same within 15th of the following month in GSTN vide GSTR 2A. GST needs to be paid within 20th of the following month.

5. In view of the above vendor bills cannot be held back for payment and must be preferred to Accounts Section for payment within 7th of the following month without fail for compilation of data.

Payments of bills through contingent voucher/imprest voucher/field expenditure adjustment vouchers must be avoided and bills should be forwarded to Accounts Section for payment directly to the vendor as far as possible and practicable.

Goods should be bought from vendors who are registered with GST under non-composition as it is beneficial to the Institute as tax paid on inputs will be available for use when GST is paid against output services.


It may please be noted that GSTN is a Seller Buyer interface and delay in submission of bills of a particular month is unacceptable.

A supplier will upload his bill in GST Network immediately as soon as the same is raised and the Institute has to acknowledge the same in GST Network. In other words, the bills cannot be held back by the Institute and the same has to be accounted for within 7th of the following month in case of receipt of any goods/services in the preceding month. Sufficient time is required as the number of suppliers in case of our Institute is reasonably high.

6. Sales bill for all sales transaction needs to be raised immediately on sale of goods and /or rendering of services and the same needs to be uploaded by the Institute in GST Network within 10th of the following month and the same should be available for buyer in the GST Network for reconciliation within 15th of the following month.

Raising of Sales Bill cannot be postponed and needs to be raised in the month in which the services are being rendered or goods supplied irrespective of whether the payment against said services/goods has been received or not.

All are kindly requested to comply with the above.


(Col. S. Chakraborty)
Chief Executive (Admn. & Finance)

Copy to :

1. Heads of all Divisions / Departments / Sections / Units including Outlying Centres / Units / Office of the Institute for information.
2. Director's Office
3. CE(A & F)'s Office
4. Accounts Section