

भारतीय मानक ब्यूरो वित्त विभाग

संदर्भ: वित्त/ वस्तु एवं सेवा कर/ 2020-21

28 सितंबर, 2020

विषय :वित्त वर्ष 2018-19 के लिए जी.ए.स.टी.आर-9 सी की फाइलिंग

परिपत्र संख्या बी.आई.एस/ वित्त / मुख्यालय / जी.ए.स.टी /परिपत्र (34) /2020 दिनांक 28 सितंबर, 2020 आवश्यक कार्यवाही हेतु सलग्न है |

हस्ता
(गुरप्रीत सिंह)
निदेशक(वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- प्रमुख (क्षेत्रीय कार्यालय) /प्रमुख(शाखा कार्यालय) /प्रमुख(एन.आई.टी.स)/ प्रमुख (प्रयोगशालाओं)
- क्षेत्रीय कार्यालय/ शाखा कार्यालय/ केंद्रीय लैबोरेटरी/ नॉर्थन क्षेत्रीय प्रयोगशाला/ एनआईटीएस के सभी संबंधित उप निदेशक (प्रशासन और वित्त)/ सहायक निदेशक (प्रशासन और वित्त)/ अनुभाग कार्यालय
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि :सूचनार्थ

- अपर महानिदेशक/ मुख्य सतर्कता अधिकारी / मुख्यालय में सभी उप महानिदेशक / क्षेत्रीय कार्यालय में सभी उप महानिदेशक
- निजी सचिव - महानिदेशक

BUREAU OF INDIAN STANDARDS
(FINANCE DEPARTMENT)

Our Ref: Fin/GST/2020-21

28 September, 2020

Subject : Filing of GSTR- 9C for FY 2018-19

The Circular No. BIS/FIN/HQ/GST/Circular(34)/2020 dated 28 September, 2020 on the captioned subject is enclosed for necessary action.

Sd/-
(Gurpreet Singh)
Director (Finance)

Circulated through intranet to:

- Heads of ROs/BOs/CL/NITS
- All concerned DD(A&F)/AD(A&F)/SOs in ROs/BOs/CL/NITS/HQs

Copy for information to:

- ADG/CVO/all DDGs at HQ/all DDGRs/DDG(NITS)
- DG

Copy to: ITSD for placing on BIS INTRANET

भारतीय मानक ब्यूरो
वित्त विभाग

Subject: Filing of GSTR- 9C for FY 2018-19

As per the provisions of the CGST Act, 2017 read with Notification No. 16/2020-Central Tax dated 23 March, 2020, "Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner". The last date of filing of GSTR-9C for the FY 2018-19 is 30th September, 2020.

It has been observed that the RO/ BOs are facing problems in filing of GSTR-9C. The ROs/ BOs/ CL/ NITS are therefore advised as under so as to ensure smooth filing of GSTR-9C.

S. No.	Issues	Replies
1.	The Form GSTR-9C required a copy of the audited accounts to be enclosed alongwith other details. At ROs/ BOs level, the accounts are prepared only upto the stage of Trial Balance and are consolidated at the HQ level. The ROs/ BOs sought advice on submission of audited accounts	It is advised that the consolidated audited accounts for the FY 2018-19 i.e., Income and Expenditure Account and Balance Sheet (Copy Enclosed) may be submitted by the ROs/BOs/Labs/ NITS and detailed trial balance of each RO/ BO/ Labs/ NITS may be submitted with reconciliation of each head of Income with the monthly GST returns.

S. No.	Issues	Replies
3.	The accounts of BIS are audited by CAG and as such does not bear membership number of any Chartered Accountant. However, while filing GSTR-9C, there is a mandatory field seeking membership number of the auditor. Therefore, which membership number should be used for filing the details of Auditor in Part B(ii) of the GSTR- 9C.	The ROs/ BOs/ Labs/ NITS are advised that the membership number field may be entered as "99999"

This is for information and compliance by all ROs/BOs/Labs/NITS/HQ and all concerned officials of BIS.

This circular is issued with the approval of DDGF.

(Gurpreet Singh)
Director (Finance)

Our Ref: Fin/DF/11/2020-21

Date : 28th September, 2020

Circulated through intranet to:

- **Heads of ROs/BOs/CL/NITS**
- **All concerned DD(A&F)/AD(A&F)/SOs in ROs/BOs/CL/NITS/HQs**

Copy for information to:

- **ADG/CVO/all DDGs at HQ/all DDGRs/DDG(NITS)**
- **PS to DG**

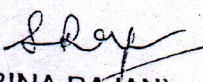
BUREAU OF INDIAN STANDARDS

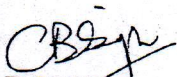
BALANCE SHEET AS AT 31ST MARCH 2019


(Amount in Rs.)

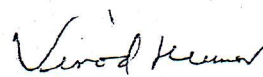
	Schedule	Current Year	Previous Year
CORPUS FUND AND LIABILITIES			
Corpus/Capital Fund	1	12,79,81,51,386	8,18,48,64,664
Reserves and Surpluses			-
Earmarked/Endowment Fund	2	18,98,45,74,181	18,44,33,03,854
Secured Loans and Borrowings		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilities		-	-
Current Liabilities and Provisions	3	26,37,19,972	24,86,06,768
TOTAL		32,04,64,45,539	26,87,67,75,286
ASSETS			
Fixed Assets	4	1,35,89,69,340	1,36,05,38,078
Investments-from Earmarked/ Endowment Funds	5	6,08,15,58,662	6,15,10,60,522
Investment-Others	6	-	-
Current Assets, Loans, Advances etc.	7	24,60,59,17,537	19,36,51,76,686
Miscellaneous Expenditure(to the extent not written off or adjusted)		-	-
TOTAL		32,04,64,45,539	26,87,67,75,286

Significant Accounting Policies	16
Contingent Liabilities and Notes on Accounts	17
Details of Investment	18


(SURINA RAJAN)
DIRECTOR GENERAL


(C B SINGH)
ADDITIONAL DIRECTOR GENERAL


(H R AHUJA)
DY DIRECTOR GENERAL (FINANCE)


(VINOD KUMAR)
DIRECTOR (ACCOUNTS)

BUREAU OF INDIAN STANDARDS

32

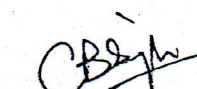
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

(Amount in Rs.)

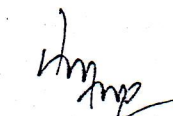
	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME			
Income from Sales/Services	8	6,79,62,58,986	5,63,82,15,879
Grants/Subsidies		-	-
Fees/Subscriptions	9	4,68,50,475	2,46,48,851
Income from Investments	10	34,53,37,705	13,59,33,746
Income from Royalty, Publications etc.	11	15,63,92,345	14,80,58,734
Interest Earned	12	25,90,954	29,03,800
Other Income	13	5,58,60,163	5,98,29,983
TOTAL (A)		7,40,32,90,628	6,00,95,90,993
EXPENDITURE			
Establishment Expenses	14	1,69,86,07,203	1,83,28,67,758
Operational and Administrative Expenses	15	1,03,60,74,850	82,10,23,114
Expenditure on Grants, Subsidies etc.		-	-
Interest		-	-
Depreciation	4	5,54,27,233	6,29,43,430
Contribution towards Shortfall in Pension & Gratuity Liability Fund Account		-	51,57,72,094
TOTAL(B)		2,79,01,09,286	3,23,26,06,396
BALANCE BEING SURPLUS CARRIED TO CORPUS/CAPITAL FUND		4,61,31,81,342	2,77,69,84,597
Significant Accounting Policies	16		
Contingent Liabilities and Notes on Accounts	17		
Details of Investment	18		


(SURIN RAJAN)

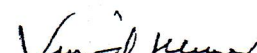
DIRECTOR GENERAL


(C B SINGH)

ADDITIONAL DIRECTOR GENERAL


(H R AHUJA)

DEPUTY DIRECTOR GENERAL (FINANCE)


(VINOD KUMAR)

DIRECTOR (ACCOUNTS)