

भारतीय मानक ब्यूरो

(वित्त विभाग)

हमारा सन्दर्भ: वित्त/डी ऍफ़/11:10/जी एस टी

17.06.2019

विषय : वस्तु एवं सेवा कर के सम्बन्ध में

परिपत्र संख्या बी आई एस / मुख्यालय / वित्त / जी एस टी / परिपत्र 30 दिनांक 17.06.2019 सभी संबंधित की जानकारी हेतु एवं आवश्यक कार्यवाही हेतु संलग्न है।

हस्ता
(गुरप्रीत सिंह)
निदेशक (वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/केंद्रीय प्रयोगशाला के प्रमुख/प्रशिक्षण संस्थान/ सभी प्रयोगशालाओं के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि - जानकारी के लिए :

- निजी सचिव (महानिदेशक) - महानिदेशक की जानकारी के लिए
- अपर महानिदेशक / मुख्य सतर्कता अधिकारी / सभी उप महानिदेशक

सूचना और प्रौद्योगिकी विभाग भारतीय मानक ब्यूरो के इंटरनेट पर रखने के लिए

BUREAU OF INDIAN STANDARDS
(FINANCE DEPARTMENT)

Our Ref: FIN/DF/11:10/GST

17.06.2019

Subject: Roll-out of Goods & Service Tax (GST)

The Circular No. BIS/ HQ/FIN/ GST/ Circular No. 30 dated 17.06.2019 on the captioned subject is enclosed for information and necessary action by all concerned.

sd/-

(Gurpreet Singh)
Director (Finance)

Circulated through Intranet to:

- Heads of ROs/BOs/NITS/Laboratories
- Heads of all Departments at HQ BIS

Copy for Information:

- PS to DG – For DG's Information
- ADG/CVO/ All DDGs

Copy to: ITSD for placing on BIS INTRANET

भारतीय मानक ब्यूरो
(वित्त विभाग)

Subject : Goods and Service Tax - reg

1. As per the provision of the GST Act and Rules, every registered person (i.e., all ROs/BOs/NITS/CL/NROL/HQ) have to file Annual Return (GSTR 9) before the due date. The 31st GST Council Meeting held on 22nd December, 2018, the due date for filling of GST Annual Return (GSTR 9) and Reconciliation Statement (GSTR 9C) after GST Audit for the period 1st July, 2017 to 31st March, 2019 has to be made on or before 30th June, 2019.
2. GSTR 9, is a compilation return which includes all transactions done for the Financial Year. It consists of details about the supplies made and received during the year under tax heads i.e., CGST, SGST, and IGST. It consolidates the information furnished in the monthly/quarterly returns during the particular year. Format of GSTR 9 is being sub-divided into following parts:
 - Part-I : Details of the taxpayer are required. This detail will be auto-populated.
 - Part-II : Outward and Inward supplies details declared during the 2017-18. This detail must be picked up by consolidating summary from all GST returns filed during the period July, 2018 to March, 2019.
 - Part-III : Details of the ITC declared in returns filed during the 2017-18. The summarised values will be picked up from all the returns of GST filed during the period July, 2018 to March, 2019.
 - Part-IV : Information of tax paid as declared in the returns filed during the 2017-18.
 - Part-V : The summary of entries belonging to 2017-18 Financial Year but reported in 2018-19 would be segregated and declared in this part.
 - Part-VI : Other Information:
 - Demands and refunds of GST,
 - HSN wise summary information of the no of goods supplied and received with its corresponding Tax details against each HSN code
 - Late fees to be paid and paid details
 - Segregation of inward supplies received from different types of taxpayers like Composition dealers, deemed supply and goods supplied on approval.
3. Along with the GSTR 9, every registered person as to provide the details as given in GSTR-9C, which has can be divided in two parts i.e., **Part A and Part B**.
4. In **Part A** reconciliation of outward supplies and ITC as per audited Annual Financial Statement with details of Annual Return. The details of reconciliations to be provided are as follows:
 - a. In Table 5, the reconciliation of gross turn-over is to be given and also reasons in case of unreconciled gross turn-over is to be given in Table 6.
 - b. In Table 7, the reconciliation of taxable turn-over is to be given and also reasons in case of unreconciled gross turn-over is to be given in Table 8.

c. The reconciliation of rate-wise tax liability is to be provided in Table 9.

5. In **Part B** deals with certification of GST Audit Report. GST Audit for FY 2017-18 is applicable to every registered person whose aggregate turnover during a financial year exceeds ₹ 2 Crores. The copy of audited annual accounts and a reconciliation statement is to be furnished while filing GSTR-9C. Such an audit can be certified by Chartered Accountants/Cost Accountant.

As per section 2(6) of CGST Act, 2017 "*aggregate turnover*" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

6. For the understanding of the provision of GST and GST Annual Return, NITS have organised a Training Programme on GST on 18 - 19 January, 2019 for the Assistants, SOs/ADs/DDs of the ROs/BOs.
7. In accordance with the above, Heads of all ROs/BOs/CL/NITS/NROL is requested to kindly ensure that the GSTR 9, GSTR 9C and GST Audit be done on or before 30th June, 2019.

This issues with the approval of DDGF

हस्ता
गुरप्रीत सिंह
निदेशक (वित्त)

Our Ref: Fin/DF/11:10/GST

Date : 17.06.2019

Circulated through Intranet to:

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- Director (Accounts)

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