

भारतीय मानक ब्यूरो
(वित्त विभाग)

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

05.07.2018

विषय : वस्तु एवं सेवा कर के सम्बन्ध में

परिपत्र संख्या बी आई एस / मुख्यालय / वित्त / जी एस टी / परिपत्र 24 दिनांक 05.07.2018 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 / एन आई टी एस / 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

सुचना 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

05.07.2018

Subject: Goods & Service Tax (GST)

The Circular No. BIS/ HQ/FIN/ GST/ Circular 24 dated 05.07.2018 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 Taxes (GST) – Payment of GST under
Reverse Charge Mechanism**

1. This is in continuation of our Circular No. BIS/FIN/GST/Circular – 2 dated 21 June 2017, and BIS/FIN/GST/Circular – 16 dated 9 November, 2017, whereby it was mentioned that as per 9(4) of CGST Act 2017, GST will be applicable as Reverse Charge Mechanism (RCM).
2. The Central Board of Indirect Taxes & Customs (CBIC), Ministry of Finance, Department of Revenue, vide Notification No. 8/2017-CT/Rate) dated 28 June 2017, had notified that intra-state of the supplies of goods or services are both receivable by a registered person (BIS) from any supplier who is not registered, were exempted from levy of GST(under RCM) upto `5,000/- in day.
3. The Central Board of Indirect Taxes & Customs , Ministry of Finance, Department of Revenue, vide notification No. 38/2017-CT(Rate) dated 13 October 2017 had notified that the aforesaid limit of ` 5000/- per day has been dispensed with and supplies covered under Section 9(4) of the CGST Act, 2017 i.e. intra-state supplies of goods and services or both received by a registered person (BIS) from any supplier who is not registered are exempted from paying GST (under RCM) upto 31.03.2018. The said exemption was further extended by CBIC upto 30 June 2018 vide notification No. 10/2018-CT(Rate) dated 23 March 2018.
4. The Central Board of Indirect Taxes & Customs, vide notification No. 12/2018-CT(Rate) dated 29 June 2018 had further notified that the supplies covered under Section 9(4) of the CGST Act, 2017 i.e. intra-state supplies of goods and services or both received by a registered person (BIS) from any supplier who is not registered **are exempted from paying GST (under RCM) upto 30 September, 2018.**

5. In view of the above, heads of all ROs/BOs/HQ and concerned officials are advised to not to pay "GST(under RCM)" upto 30.09.2018.
6. The above circular is issued with the approval of DDGF for information and compliance by all ROs/ BOs/Laboratories/ NITS.

हस्ता
गुरुप्रीत सिंह
निदेशक (वित्त)

Our Ref: Fin/DF/11:10/GST
Date: 05.07.2018

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