

भारतीय मानक ब्यूरो

(वित्त विभाग)

हमारा सन्दर्भ: वित्त/ डी ऍफ़ /11:10 / जी एस टी 12.07.2018

विषय : वस्तु एवं सेवा कर के सम्बन्ध में

परिपत्र संख्या बी आई एस / मुख्यालय / वित्त / जी एस टी / परिपत्र 25 दिनांक 12.07.2018 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

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

12.07.2018

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

The Circular No. BIS/ HQ/FIN/ GST/ Circular 25 dated **12.07.2018** on the captioned subject is enclosed for information and necessary action by all concerned.

(Gurpreet Singh)
Director (Finance)

sd/-

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 : GST – Penal Payments on Hall Marking

DDG(CRO) had sought advice of Finance Department regarding applicability of GST on penal payments/ penalties etc., received from Hallmarking Centres. The Section 15(2) of CGST Act, 2017, deals with this matter, the extract of which are given as under:

Section 15 (2) The value of supply shall include—

(a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

(e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.

Explanation.—For the purposes of this sub-section, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.

In view of the GST Law as above, it is derived that any penalty raised will be part of value of supply and liable to GST. Heads of all Region and Branch Office and all the concerned officials may comply with these provisions and charge GST on such receipt of penalties from Assaying and Hallmarking Centres/Jewellers.

This issues with approval of DDGF.

हस्ता

**(गुरप्रीत सिंह)
निदेशक (वित्त)**

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

Date: 12.07.2018

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