

भारतीय मानक ब्यूरो  
(वित्त विभाग)

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

30.01.2020

विषय : वस्तु एवं सेवा कर के सम्बन्ध में

परिपत्र संख्या बी आई एस/मुख्यालय/वित्त/जी एस टी/परिपत्र 31 दिनांक 30.01.2020 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

30.01.2020

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

The Circular No. BIS/ HQ/FIN/ GST/Circular No. 31 dated 30.01.2020 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**

**BIS/HQ/FIN/GST/CIRCULAR 31**

**भारतीय मानक ब्यूरो**  
**(वित्त विभाग)**

**Sub: Filing of GSTR- 9C for FY 2017-18**

As per the provisions of the CGST Act, 2017, "Every registered person whose turnover during a financial year exceeds Rupees two crores shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 in Form GSTR-9C. The last date of filing of GSTR-9C for the FY 2017-18 is 31<sup>st</sup> January, 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 along with other details. At ROs/ BOs level, the accounts are prepared only up to 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 2017-18 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.
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.

**हस्ता**  
**(गुरप्रीत सिंह)**  
**निदेशक (वित्त)**

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

**Date: 30.01.2020**

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# BUREAU OF INDIAN STANDARDS

BALANCE SHEET AS AT 31ST MARCH 2018


(Amount in Rs.)

	Schedule	Current Year	Previous Year
<b>CORPUS FUND AND LIABILITIES</b>			
Corpus/Capital Fund	1	8,18,48,64,664	5,40,78,80,066
Reserves and Surpluses			-
Earmarked/Endowment Fund	2	18,44,33,03,854	17,64,79,19,092
Secured Loans and Borrowings		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilities		-	-
Current Liabilities and Provisions	3	24,86,06,768	12,32,47,103
<b>TOTAL</b>		<b>26,87,67,75,286</b>	<b>23,17,90,46,261</b>

## ASSETS

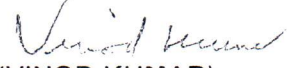
Fixed Assets	4	1,36,05,38,078	1,36,89,50,510
Investments-from Earmarked/ Endowment Funds	5	6,15,10,60,522	4,39,33,99,663
Investment-Others	6	-	-
Current Assets, Loans, Advances etc.	7	19,36,51,76,686	17,41,66,96,088
Miscellaneous Expenditure(to the extent not written off or adjusted)		-	-
<b>TOTAL</b>		<b>26,87,67,75,286</b>	<b>23,17,90,46,261</b>

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

(Amount in Rs.)

	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>			
Income from Sales/Services	8	5,63,82,15,879	4,38,01,41,989
Grants/Subsidies		-	-
Fees/Subscriptions	9	2,46,48,851	2,54,31,655
Income from Investments	10	13,59,33,746	21,75,58,894
Income from Royalty, Publications etc.	11	14,80,58,734	12,15,78,632
Interest Earned	12	29,03,800	18,33,013
Other Income	13	5,98,29,983	3,73,53,188
<b>TOTAL (A)</b>		<b>6,00,95,90,993</b>	<b>4,78,38,97,371</b>
<b>EXPENDITURE</b>			
Establishment Expenses	14	1,83,28,67,758	1,43,75,14,967
Operational and Administrative Expenses	15	82,10,23,114	66,98,31,474
Expenditure on Grants, Subsidies etc.		-	-
Interest		-	-
Depreciation	4	6,29,43,430	5,60,12,376
Contribution towards Shortfall in Pension & Gratuity Liability Fund Account		51,57,72,094	2,62,05,38,554
<b>TOTAL(B)</b>		<b>3,23,26,06,396</b>	<b>4,78,38,97,371</b>
<b>BALANCE BEING SURPLUS CARRIED TO CORPUS/CAPITAL FUND</b>		<b>2,77,69,84,597</b>	-
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)

DEPUTY DIRECTOR GENERAL (FINANCE)

(VINOD KUMAR)

DIRECTOR (ACCOUNTS)