

VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY,
NAGPUR – 440 010

ACCOUNTS SECTION

CIRCULAR

No. VNIT/ACCT/2017-18/GST/3714

11 AUG 2017
Date: Aug 2017

STANDARD OPERATING PROCEDURE IN RESPECT OF TESTING/ CONSULTANCY SERVICES, SHORT TERM TRAINING PROGRAMS (STTPs)

1. Ref Circular No. VNIT/ACCT/2017-18/GST/3185 dated 04 Jul 2017, on the captioned subject. It is felt necessary to issue consolidated SOP (Standard Operating Procedure) in r/o Testing Consultancy Services and Short Term Training Programs (STTPs) in order to streamline Invoicing and Accounting procedures, in line with GST Act, 2017.

2. Testing and Consultancy Services:

2.1. Concerned Coordinator shall issue serially numbered **Proforma Invoice** to the client, in the format prescribed under **Annexure- 2A**. Details such as HSN (Harmonized System of Nomenclature) Code of the Service, Complete narration of the service etc. shall be properly entered in the Proforma Invoice. Please note that HSN Code for Consultancy Service (Scientific and technical consulting services) is **998393** and that for Testing Services (Technical testing and analysis services) is **998346**. Lower portion will have further details like contact details of the client and place of supply, which have to be filled by client.

2.2 The client has to furnish the copy of Proforma Invoice issued by concerned Coordinator and complete in all respect, at the time of deposit of amount at Accounts Section. Accounts Section shall issue final **Tax Invoice** to the client (including Collection details) and the copy of the same will be deposited by client to the Coordinator, which will be treated as Receipt, for further processing.

3. Short Term Training Programs (STTPs):

3.1. Concerned Coordinator shall issue serially numbered **Tax Invoice** to the participants (upon receipt of registration amount), in the format prescribed under **Annexure- 3A**. Tax Invoice shall be serially numbered, dated and the Invoice number shall be of alphanumeric from such as *lproMM/01, lproMM/02* and so on. Details such as HSN (Harmonized System of Nomenclature) Code of the Service, Complete narration of the STTP etc. shall be properly entered in the Tax Invoice. Please note that HSN Code for STTPs (Commercial training and coaching services) is **999293**.

3.2 The Concerned Coordinator shall deposit total amount so collected from all participants to the VNIT Accounts Section in single installment. This will be accompanied by details of the collected amount in the template, enclosed at **Annexure-3B**. Official receipt from Accounts Section will be issued only upon receipt of amount and details in the form of duly filled-in template from the Coordinator.

3.3 Necessary precaution must be exercised while preparing the template, since the GST return of VNIT shall be filed based on the information received from the Coordinator.

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4. Common point regarding input services/ expenditure related with Testing/ Consultancy / STTPs:

4.1 The concerned coordinator should ensure that all purchases (both goods and services) are made only from vendors/ agencies who are registered under GST Act. This is also applicable for purchases out of Cash Advances. It must be ensured that GSTIN No. of VNIT (i.e. **27AAATV9885C1ZZ**) as well that of the concerned vendor as properly mentioned in the Tax Invoice. Purchases from URDs should be resorted to only in extremely emergent circumstances, with prior approval of the sanctioning authority.

4.2 It may be noted that the Institute is liable to pay GST at applicable rates under Reverse Charge Mechanism, for all purchases from Unregistered Dealers (URDs) and **the additional expenditure on this account shall be debited to concerned Testing/ Consultancy/ STTP account.**

5. This issues with the approval of the Competent Authority. All concerned are directed to strictly adhere to these guidelines with immediate effect.


(Dr. R R Yerpude)
DEAN (P&D)

Circulation:

- | | | | |
|----|----------------------------|---|---|
| 1. | All HoDs / Section Heads | - | For circulation among staff under their control |
| 2. | All Deans/ Associate Deans | - | For information and necessary action, please. |
| 3. | Registrar | - | -do- |
| 4. | PA to Director | - | For information of the Director, please. |

Dean P & D

VNIT, Mysuru-10

ANNEXURE-2A

VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY

Accounts office, Administration Building, South Ambazari road,
Nagpur, Maharashtra (India) - 440010
Contact No: +91 712-2801366 , Email ID: dr_acct@vnit.ac.in
GSTIN: 27AAATV9885C1ZZ PAN No: AAATV9885C



Proforma Invoice

Proforma Invoice No:	Proforma Invoice Date:
Testing Service	Consultancy Service

S. No.	Service/Item Description	SAC/HSN code	Qty	Rate	Amount	Discount	Taxable Value


Bank Details	Total Amount before Tax	-
Bank A/C:10259420798	Add: CGST (9%)	-
Bank IFSC: SBIN0006702	Add: SGST (9%)	-
Terms and Conditions:	Add: IGST (18%)	-
1. Income of the Institute is exempt under Section 10 (23C) (iiiab) of Income Tax Act, 1961.	Total Tax Amount	-
2. All disputes are subject to Nagpur Jurisdiction	Total Amount after Tax:	-

Details to be filled By client

Details of Receiver (Billing Details)		Place of Supply alongwith Complete address where service is received:
Name:		
Address:		
GSTIN:		State (Place of Supply):
State:	Code	State Code (Place of Supply):
Email Id:		Contact No:

Note: This is Proforma invoice. Final Tax invoice shall be issued from Accounts Section at the time of deposit of Funds.

ANNEXURE- 3A

VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY							
Accounts office, Administration Building, South Ambazari road, Nagpur, Maharashtra (India) - 440010 Contact No: +91 712-2801366 , Email ID: dr_acct@vnit.ac.in GSTIN: 27AAATV9885C1ZZ PAN No: AAATV9885C							
Tax Invoice							
Invoice No:				Invoice Date:			
Details of Receiver (Bill to Party)				Place of Supply			
Name:							
Address:							
State:		Code		State:		Code	
GSTIN:				Reverse Charge (Y/N): No			
Email Id:				Contact No:			
S. No.	Service/Item Description	SAC/HSN code	Qty	Rate	Amount	Discount	Taxable Value
Bank Details		Total Amount before Tax					-
Bank A/C:10259420798		Add: CGST (9%)					-
Bank IFSC: SBIN0006702		Add: SGST (9%)					-
Total Bill Amount (In words):		Add: IGST (18%)					-
		Total Tax Amount					-
		Total Amount after Tax:					-
Total Bill Amount received (In words):		Less: Deductions					-
		Net Amount Received					-
Collection Details (Details of Amount Received)							
Instrument/Transaction No:		Date		Bank Name		Amount (Rs)	
Terms and Conditions: 1. Income of the Institute is exempt under Section 10 (23C) (iiiab) of Income Tax Act, 1961. 2. All disputes are subject to Nagpur Jurisdiction				Declaration: Certified that the particulars given above are true and correct.			
Common Seal				FOR VNIT NAGPUR			
				Cashier			

ANNEXURE-3B

Format of Outward Supplies for STTPs

HSN Code for STTPs is 999293

Sr No.	Name of Party	Registered/Unregistered	GSTIN	Invoice Number	Invoice date	Description of Service	Place Of Supply (State)	Taxable Value	Rate	CGST	SGST	IGST	Total Invoice Value
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