

VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY,
NAGPUR – 440 010

ACCOUNTS SECTION

CIRCULAR

No. VNIT/ACCT/2017-18/GST **3185**

Date: 04 Jul 2017

IMPLEMENTATION OF GST (GOODS AND SERVICES TAX) ACT, 2017 AT VNIT NAGPUR

1. Ref Central Board of Excise and Customs, Dept. of Revenue, MoF, GoI Notification No.09/2017 dated 28 Jun 2017 wherein provisions of certain sections of the Central Goods and Services Tax Act, 2017 (12 of 2017) are brought into force w.e.f. **01 Jul 2017**.

2. In this context, various transactions of the Institute (including STTPs, renting of immovable property, Guest House services, Testing and Consultancy, various input services like Security, Manpower, Hygiene Maintenance, Upkeeping, Hostel mess services etc) have come under GST regime, w.e.f. 01 Jul 2017.

3. Following guidelines are hereby issued to enable smooth implementation of GST (Goods and Services Tax) Act, 2017:

a) VNIT Nagpur has already migrated to GST structure and Provisional id/ GSTIN of VNIT Nagpur is **27AAATV9885C1ZZ**. The same is required to be clearly stated in the quotations for Testing and Consultancy Services, STTP brochures etc. Detailed credentials are enclosed at Annexure-A.

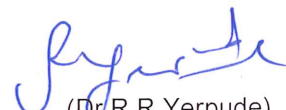
b) **GST Rates:** GST @ 18% is to be levied extra w.e.f. 01 Jul 2017, in r/o all proposals for Testing and Consultancy Services, STTPs etc. The GST will be applicable extra @ 12% on Guest House rent having room tariff Rs.1000 and above but less than Rs.2500 per room per day and 18% where room tariff of Rs 2500/- and above but less than Rs 5000/- per room per day. For renting of immovable property, GST will be leviable extra @ 18%.

Invoicing Procedure: Issuance of Tax Invoice is mandatory under GST Act. For Testing and Consultancy Services, concerned Department shall issue quotations with GST @ 18% and obtain GST No. of the client. The serially numbered centralized Tax Invoice shall be issued from Accounts Section, at the time of receipt of amount.

c) Further, as per provisions of the GST Act, the Institute is liable to pay GST at applicable rates under Reverse Charge Mechanism, for all purchases from Unregistered Dealers (URDs). **As such, it is essential 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. The concerned officer/ faculty shall ensure that GSTIN No. of VNIT (as mentioned in Para 3 (a) above) 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.

d) Dy Registrar (Stores) will ensure that the existing contracts are amended accordingly, wherever required. Registrar Office will factor the same in all lease agreements in r/o immovable property.

4. This issues with the approval of the Competent Authority.


(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. Dy Registrar (Stores) / Registrar | - | -do- |

Dean P & D
VNIT, Nagpur-10

ANNEXURE-A

VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY, NAGPUR – 440 010

Name of the Institute	VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY NAGPUR			
Type of Organisation (Corporation/Firm/Sole proprietorship/Embassy/UN etc.)	EDUCATIONAL INSTITUTE, INCORPORATED UNDER NIT ACT, 2007			
Whether operating in SEZ (Yes/No)	NO			
PAN	AAATV9885C			
	State 1	State 2	State 3	State 4*
TAN	NGPV00520C	-	-	-
GSTIN No.	27AAATV9885C1ZZ	-	-	-
Or UIN No.	-	-	-	-
"Bill to Address" (Correctness of this address will help you in availing tax credit)	VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY NAGPUR			
Billing Address line 1	SOUTH AMBAZARI ROAD			
Billing Address line 2	-			
City	NAGPUR			
State	MAHARASHTRA			
Pin code	440010			
Contact person	DY REGISTRAR (ACCOUNTS)			
Name	Mr. Sachin S Jagdale			
Phone No	0712-2801366			
E-mail ID	dr_acct@vnit.ac.in			


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

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