

**V.O. CHIDAMBARANAR PORT TRUST
FINANCE DEPARTMENT
TAX SECTION**

Circular No: 20/2017-18

No. A-16/1/2017-AAB

Dated: 29.01.2018

Sub: Regarding GST number on invoice

- Ref :**
1. Circular No. 3/2017-18, dated: 29.06.2017 of Tender Conditionalities
 2. Mail to Finance Dept. and EDP Dept. Officers dated 15.07.2017 of Checklist of Tax invoice.
 3. Circular No 10/2017-18 and mail to Accounts Officers dated 24.08.2017 of Bill's under Service Tax regime pertaining before 30.06.2017.
 4. Circular No. 10/2017-18 dated 22.09.2017 of the new GL codes under GST regime.

It is seen from the invoices processed for payment's to vendors that the bills submitted for settlement are not as per the requirement under GST Act. In this connection, the following are brought to the notice for strict compliance while accepting the bills/invoices:

- (1) Bill/ Invoice must be in the name of V.O. Chidambaranar Port Trust and not in the name of individual.
- (2) GSTIN number of V.O.Chidambaranar Port Trust i.e. 33AAALT0206D1ZP is invariable mentioned on Bill/ Invoice.
- (3) GSTIN number of supplier/service provider needs to be mentioned in the Bill/ Invoice.

Without the above, the GST paid cannot be availed and resulting loss to the Port. For an example a invoice copy, which is eligible to avail the Input Tax Credit (ITC), is attached herewith for reference.

Further, it is to submit that, if the vendor/ service provider does not file the return within prescribed time limit the amount cannot be utilized for availing Input Tax Credit (ITC) and hence, recovered from the Security Deposit/ future bills of the respective vendor.

This issues with the approval of the Financial Advisor and Chief Accounts Officer.



Sr. Deputy Chief Accounts Officer

TO
ALL HEADS OF DEPARTMENT/ VOCPT

NO ..A-16/1/2017-AAB

DATE: 29.01.2018

copy to :

All officers of Finance Department / VOCPT for strict compliance.