



To

All DDO's,  
Under UHBVNL

(Through e-mail)

Memo No.

58/GST-16

Dated: 30/05/2019

Subject: - Implementation of GST in UHBVNL.

Please refer to the subject cited above.

In this connection, all the DDOs are requested to submit the GST Data by the 7<sup>th</sup> of each month, as already circulated vide this office letter no. 52 dated 09.10.2018, so that the monthly GST return may be filed in time to avoid levy of penalty/interest. **As decided by the Audit Committee in its meeting held on 26.03.2019, any interest paid on the delayed payment of GST due to non availability of data from LCs, the same shall be recovered from the concerned delinquent person.** As such, DDOs shall submit the data in time otherwise any interest paid by the Nigam shall be recovered from the concerned Officer.

Further, all the DDOs are requested to use the following Accounts code in respect to the transactions relating to GST in their Financial Accounts w.e.f. 01.04.2019:-

1. **Account head for GST payable on outward supply:** The following Accounts code may be used for GST payable on outward supply:-

- i). IGST payable (Account code - 46.974)
- ii). CGST payable (Account code - 46.975)
- iii). SGST payable (Account code - 46.976)

➤ **Please note that amount booked under Accounts code 46.971, 46.972, 46.973, 46.977, 46.978 and 46.979 upto 31.03.2019 may be cleared accordingly.**

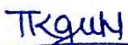
2. **Account head for TDS on GST:** The following Accounts code may be used for TDS on GST payable:-

- i). TDS on IGST payable (Account code - 46.968)
- ii). TDS on CGST payable (Account code - 46.969)
- iii). TDS on CGST payable (Account code - 46.970)

3. **GST Expenditure:** Accounts code 76.197 may be used for booking of GST Expenditure on account of GST paid under Reverse charge mechanism.

➤ **Please note that GST paid on Inward supply may be booked under the concerned head and no amount shall be booked in Account code 76.197.**

The above instructions may be brought to the notice of all concerned for careful and strict compliance.

  
Sr. Accounts Officer/A&R,  
For CAO-cum-GST(Nodal officer),  
UHBVNL Panchkula

Cc: -

1. CFO, UHBVN, Panchkula.
2. CAO-cum-Nodal Officer/GST, UHBVN, Panchkula.