



पूवोत्तर पर्वतीय विश्वविद्यालय
पू० प० विवि० परिसर, शिलांग-७९३०२२ (मेघालय)
North-Eastern Hill University
NEHU Campus, Shillong - 793 022 (Meghalaya)

Phone :
Grams : NEHU

No.FO-111/NEHU/MGST-CGST/2018- 335

Dated: 01.11.2018

CIRCULAR

With regard to the implementation of **Goods & Service Tax (GST) in NEHU** as per the directives of the Ministry of Finance, Department of Revenue, Government of India vide Notification No.50/2018-Central Tax dated 13th September,2018 and Notification No.51/2018-Central Tax dated 13th September,2018 , which has appointed the **1st Day of October,2018**, as the date on which the provisions of section 51 & 52 of the Central Goods and Service Tax, 2017 (12 of 2017) , sub-section (3) of section 1 as published in the Gazette of India, **shall come into force** accordingly; whereby the University has registered itself for GST and the **NEHU, Shillong GST Registration No. is 17SHLN00023C1DD**.

The modus-operandi and certain percentages on the amount payable by the receiver on Goods/Services on Tax Deducted at Source (TDS) which will be applicable from 1st October,2018 as per the latest update as on 13th September,2018 is briefly highlighted as under:

[1] Rate of TDS under GST:

- (a) In case of Intra State Supply i.e. supply within the same state:1% CGST and 1% SGST = 2% only.
- (b) In case of Inter State Supply: 2% IGST.

[2] Concerned vendors/suppliers/contractors/persons shall submit a copy of the GST Registration Certificate along with the Bills/Invoices.

(3) When should tax be deducted: Tax should be deducted when payment is made or credited (whichever is earlier) to the supplier of taxable goods or services or both. Hence, TDS should be deducted even when committed liability is booked in books of accounts.

(4) Steps to be followed after tax is deducted under GST:

Step -1 : Make payment of deducted tax to the Government within 10 days after the end of the month in which deduction was made.

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Step -2: Submit return in Form GSTR-7 within 10 days after the end of the month in which deduction was made.

Step - 3: Furnish system generated TDS certificate in Form GSTR-7A to the deductee within 5 days of crediting payment of TDS to the Government i.e. furnishing FORM GSTR-7.

5. Respective Officers/ Heads/Project Heads should ensure that correct rate of GST is being charged by the vendors/suppliers/contractors so that the University pays correct amount of taxes on such supply of goods or services or both. Rate of GST is easily accessible on the internet.

6. For other details the concerned entities/department/authorities/persons as notified by the Government, may kindly visit the GoI website on TDS under GST, <https://cleartax.in/s/tds-under-goods-and-service-tax> for GST Filing & Invoicing Simplified with Clear Tax GST Software (for ready reference on Exemptions available to Institutions with List of Exempted Goods under GST are attached herewith)



(L. M. K. Lyngrah)
Finance Officer

N.B.: For any minor clarification kindly contact Mr. Ranajoy (TRP) - 09856632341 or his Assistants (1) Mr.Pankaj Das -09774156310 (2) Mr.Santanu Deb – 09774106635.

Copy to:-

1. PS to VC, NEHU, Shillong for kind information of the Vice-Chancellor.
2. PS to PVC (s), NEHU, Shillong/Tura Campus for kind information of the Pro Vice-Chancellor(s).
3. PS to Registrar, NEHU, Shillong for kind information of the Registrar.
4. PS to CoE, NEHU, Shillong for kind information of the Controller of Examinations.
5. PS to Librarian, NEHU, Shillong for kind information of the Librarian.
6. All the Deans of School, NEHU, Shillong, for kind information & needful.
7. All the Heads of Department/Centre, NEHU, Shillong for kind information & needful.
8. The Dean Students Welfare/Provost, NEHU, Shillong for kind information & needful.
9. The University Engineer(I/C), NEHU, Shillong for kind information & needful.
10. All Joint Registrars/Deputy Registrars/Assistant Registrars, NEHU, Shillong for kind information and necessary action.