

ITPO/F&A/(HS)/BCS/2017-2018
INDIA TRADE PROMOTION ORGANISATION
FINANCE & ACCOUNTS DIVISION
(BILL CHECKING SECTION-NW)

Dated:- 09.04.2018

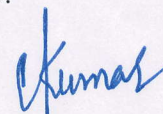
CIRCULAR

This is to bring in the kind notice of all Executive Divisions that Input Tax Credit (ITC) under GST is available only if the bill by the service provider is raised on the address HSN/SAC code with GST number of the service receiver at the territory/ place of supply of goods /services only. Otherwise Input Tax Credit would not be admissible.

For example, the Publicity Division issue work order to the publicity Agency for advertisement / publicity relating to India International Fair, Chennai or India International Fair, Kolkata or Aahar Fair, Mumbai from the Head Quarter, New Delhi then the publicity Agency is required to raise bill in the name of concerned Regional Office i.e. Chennai/ Kolkata/ Mumbai with their GST number instead of ITPO, New Delhi. The GST number of Chennai, Kolkata & Mumbai are --**33AAATI2955C1Z2**, **19AAATI2955C1ZS**, **27AAATI2955C1ZV** respectively.

Instances have come in the notice that in a number of cases the user Division has got bill(s) from the Agency in the name of ITPO, New Delhi for the services provided for the event(s) outside Delhi, which is not in order. The user Division has also been advised verbally in this regard to get the revised bill (s) from the service providers with the address of concerned Regional Office of ITPO i.e. place of supply of goods/ services.

In view of the above, in order to claim the Input Tax Credit (ITC) and for proper accounting, all the concerned officer(s) are again advised to obtain proper bills from the service providers in the name of ITPO with GST number as per place of supply of goods/ services so as to claim Input Tax Credit (ITC) accordingly. The payment of these bills will be made by the respective Regional office of ITPO.



(R. K. Thakur)
DGM (Finance)

To,
DGM(JLK)- Security Division, DGM(ACMK)
SM(RPP), SM(BNG), SM(SPP)SM(VV), SM(KK), SM(DPP), SM(RDS), SM(UV),
SM(MS)/SM(SAA), SM(AKJ), SM(SKG), SM(CKP)/ SM(RPP),
M(AC), M(SKG)- Printing Unit, M(Protocol), M(F&B), M(NP) Stores, M(GA), M(DT),
M(SA), M(GSR), M(TB), M(NB), M(AC), General Section, Law Unit, Travel Unit
All Regional Offices.

Copy to:
SGM (JD), FA&CAO, GM (VM), GM (AKV), GM (SRS), GM(HM) GM(AV)/
GM(RPD)

Copy for information: 1. PS to CMD
2. PA to ED,