

OFFICE OF PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
Email: gstacwcrhq@gmail.com Phone: 54594

NO. HQ/AC/GA/GST/02/2018-19

DATED:07-02-2019

PCME, PCE,PCOM,PCCM, PCEE,PCSTE,
PCMM, PCMD, PCPO, PCSC,PCSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/JBP,BPL,KOTA
Dy.FA&CAO(S&W),Dy.FA&CAO(T),
WAO/BPL,KOTA, AFA(Exp.),
AFA (Stores), AFA(T)

Sub: 1. Withdrawal of provision related to Reverse Charge mechanism.
2. Amendment relating to Credit/Debit Notes.

Ref: 1. Chartered Accountant's Letter No. Feb/GST/01 (Dated 01.02.2019)
2. Chartered Accountant's Letter No. Feb/GST/03 (Dated 05.02.2019)

The letter under reference is enclosed herewith for perusal and necessary action at your end.

Encl: As above

Sr.AFA(GST)
/PFA/WCR

RAHUL & CO

CHARTERED ACCOUNTANTS

"Mangalam" 103/1, Napier Town

Shastri Bridge Road, Jabalpur

Ph.: (O) 0761- 2403524

(M) 9300126809

Ref-Feb/GST/01

Date: 01/02/2019

To,
GST Cell
Office of PFA, HQ
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Withdrawal of provision related to Reverse Charge mechanism.

Ref :- Notification No. 01/2019 – Central Tax (Rate) dated 29th January, 2019.

Sir,

Through above mentioned notification, the Central Board of Indirect taxes & Customs has notified that Exemption from tax under 'Reverse Charge Mechanism (RCM)' under GST stands rescinded w.e.f. February 01, 2019 in respect of Purchases of Goods and Services from Unregistered Dealers.

Consequently Notification No. 8/2017-Central Tax (Rate), dated the 28th June, 2017, and Notification No. 32/2017-Integrated Tax (Rate), dated the 13th October, 2017, have been rescinded.

Hence on the basis above mentioned provision, provisions related to Reverse Charge Mechanism shall not be applicable on supply received from unregistered person by the registered person, until further notified by the Central Government.

For , Rahul & Co.

Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)

To,
GST Cell
Office of PFA, HQ
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Amendment relating to Credit /Debit Notes.

Ref :- Notification No. 02/2019 – Central Tax dated 29th January, 2019.

Sir,

Through above mentioned notification, the Central Board of Indirect taxes & Customs has notified Central Goods and Services Tax (Amendment) Act, 2018 w.e.f February 01, 2019.

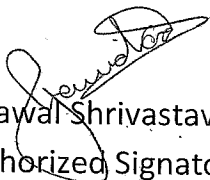
With the amendment in section 34 of CGST Act 2017 and corresponding Rule 53 of CGST Rules, single credit note can be issued for multiple invoices.

As per sub-rule 1A of CGST Rules, A credit or debit note referred to in section 34 shall contain the following particulars, namely:–

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) nature of the document;
- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;

- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (i) signature or digital signature of the supplier or his authorised representative

For , Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)

