



BANGALORE ELECTRICITY SUPPLY COMPANY LIMITED

No. BESCOM/BC-49/GM(C&T)/AGM(C&T)/GST/
2017-18/ *CyB-2*

Corporate Office,
4th Floor, K.R.Circle,
Bangalore - 560 001.

Date: *6* JUL 2017

CIRCULAR

Sub: Implementation of GST – Guidelines.

Government of India has proposed to introduce GST w.e.f., 01.07.2017 by consolidating all the indirect taxes like KVAT, CVAT, Service Tax, etc., of State and Central Governments.

In the GST regime GSTN is linked to PAN and one GSTN is for the entire company, managed and controlled from one centre.

In the case of BESCOM being a company under Companies Act, 1956/2013 having one PAN, GSTN registration need to be made at the corporate office for which, GST Cell is formed to function at corporate office.

The migration to GST is completed and GSTN has been obtained with Registration No. GSTN ID **29AAACCB1412G1Z5** and ARN is AA290717009881U. BESCOM need to transform from the present KVAT, CVAT and Service Tax to GST regime. The GST Cell shall manage the filing of returns/payments of GST periodically from time to time w.e.f., 01.08.2017 (for transactions commencing from 01.07.2017).

To process the GST related issues GST Cell need GST related data from the unit offices. The following are the guidelines to unit offices.

- 1) BESCOM GSTN number need to be furnished/informed to all the service provider/suppliers/contractors without fail and this GSTN number need to be noted in the Bills/Invoices/Vouchers.
- 2) Similarly GSTN number from service provider/suppliers/ contractors also need to be obtained for the purpose of GST related issues for filing of periodical returns.
- 3) The GST is applicable only to the transactions made from 1st July 2017 and onwards. And for the prior periods KVAT, CVAT and Service Tax are applicable and there is no change in it.

- 4) In case of supply of goods (scrap), invoice should be in triplicate; in case of supply of services, invoice should be in duplicate.
- 5) While claiming GST on the contractor's or supplier's, invoice should be made which shall contain the following:
 - a) name, address and GSTIN of the supplier;
 - b) a consecutive serial number, 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;
 - c) date of its issue;
 - d) name, address and GSTIN or UIN, if registered, of the recipient;
 - e) name and address of the recipient, address of delivery, State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
 - f) HSN code of goods or Accounting Code of services;
 - g) description of goods or services;
 - h) quantity in case of goods and unit or Unique Quantity Code thereof;
 - i) total value of supply of goods or services or both;
 - j) taxable value of supply of goods/services or both with discount/abatment;
 - k) rate of tax (CGST/IGST/SGST/UTGST/CESS);
 - l) amount of tax charged (CGST/IGST/SGST/UTGST/CESS);
 - m) place of supply, State, in case of a supply in the course of inter-State trade or commerce;
 - n) address of delivery if different from the place of supply;
 - o) whether the tax is payable on reverse charge basis;
 - p) signature or digital signature of the supplier or his authorized representative: provided that the Commissioner may, on the recommendations of the Council, by notification, specify;
 - q) the number of digits of HSN code or the Service Accounting Code, that a class of registered persons shall be required/ not required to mention, for such period as may be specified in the said notification.
- 6) Each accounting unit shall issue invoice having continuing serial number commencing from the location code issued to each unit.
For example: 750/1_ _ _ _.
- 7) The filing of returns under GST regime is as follows.

Regular Businesses

Return Form	What to file?	By Whom?	By When?
GSTR-1	Details of outward supplies of taxable goods and/ or services effected	Registered Taxable Supplier	10 th of the next month
GSTR-2	Details of inward supplies of taxable goods and/or services effected claiming input tax credit	Registered Taxable Recipient	15 th of the next month
GSTR-3	Monthly return of the basis of finalization of details of outward supplies and inwards supplies along with the payment of amount of tax	Registered Taxable Person	20 th of the next month
GSTR-9	Annual Return	Registered Taxable Person	31 st December of next financial year

Composition Businesses

Return Form	What to file?	By Whom?	By When?
GSTR-4	Quarterly return for compounding taxable person	Composition Supplier	18 th of the month succeeding quarter
GSTR-9A	Annual Return	Compounding Taxable Person	31 st December of next financial year

- 8) In GST regime the filing of returns as per GST rules commencing from August 2017 and onwards and the filing of returns under KVAT, CVAT, and Service Tax during July 2017 in their respective TIN nos. be made without fail and payment also to be made at their respective units only.
- 9) In case of sale of scrap necessary GSTN number has to be obtained from the buyer and BESCO GSTN number to be furnished to the buyer. On completion of the transactions with Invoice details.

Simultaneously Invoice details to be upload BESCO GSTN with Invoice details.

In the event of goods/services from outside state IGST (Integrated GST) is applicable.

- 10) In case of collection of GST on supervision charges – service connection (Self execution works) from contractors/consumers GST to be levied at the appropriate rate.
- 11) The following are SAC, HNS codes
 - a) SAC 00440249
 - b) HSN 1)76020090 2)72043000
- 12) As per the present there are 4 tier GST rates, the following are the different rates that are applicable.
 - a) 05%
 - b) 12%
 - c) 18%
 - d) 28%
- 13) Monthly transaction details should reach the corporate office GST Cell by 5th of every month so that there is no delay in filing the returns.

The GST returns/payments as per the GST rate are arranged by the GST Cell at Corporate office for which the necessary information are to be furnished to the GST Cell by mail.



**General Manager (CT & GST Cell),
BESCO.**

Copy submitted for information and needful:

1. All Chief General Manager, Elec./Chief General Manager(F&C)/IA, Corporate office, BESCO.
2. All Chief Engineers, Elec./Controllers of Accounts, BMAZ/BRAZ/CTZ, BESCO.
3. All General Managers, Elec./F&C), Corporate office, BESCO.
4. All Superintending Engineers, Elec./Deputy Controller of Accounts, South/North East/West/BRC/ Ramanagar/Kolar/Tumakuru/ Davanagere, C, O&M Circles, BESCO.
5. All Executive Engineers, Elec./Accounts Officers, C, O&M Divisions & IA/ BESCO Stores, BESCO.
6. All Asst. Exe. Engineers, Elec./ Asst. Accounts Officers, C, O&M Sub-division, BESCO.
7. PS to MD, D(T),D(F).
8. O/c/MF.