

V.O. CHIDAMBARANAR PORT TRUST
FINANCE DEPARTMENT
TAX SECTION

Circular No: 10 /2017-18 Dated: 24.08.2017

Sub: Bill under Service Tax regime pertaining to period prior to 01.07.2017.

Your kind attention is drawn for the implementation Goods and Services Tax (GST) from 01.07.2017 notified by Government of India. As per this Act every registered organization need to file the GST return and GST payment every month. For that purpose, from April 2017 to June 2017 organization must file the service tax return and make the service tax payment before 15th August 2017 and take the Cenvat tax credit for the same to be carried over to GST portal.

2. As per GST Act Organization must file the GST return on 5th (GSTR - 1), 10th (GSTR - 2), 15th (Monthly return) of every Month. After filling the service tax return and after availing the cenvat credit under service tax regime only it is possible to file the GST return for July, 2017 in August, 2017. Therefore, all Departments are requested to ensure the submission of all bills with service tax elements with provision of service prior to 01.07.2017 and invoice dated prior to 01.07.2017 by the above due date of 29.08.2017.

3. In our Organization Service Tax return has been filed for the period from April 2017 to June 2017 on 14th August 2017. But, after filing the Service Tax return, it is informed that Finance department is still receiving the bills under Service tax regime from user department some of which are even more than three months old. If any bill is still pending in your Department and relates to Service Tax the same are to be furnished to Finance Department on or **before 29.08.2017** for making payment and for availing the cenvat credit. If any bill is received in Finance Department **after 29.08.2017** then Finance Department could not make payment of service tax to the vendors /contractor as Port could not avail cenvat credit by uploading details prior to filling revised return of service tax.

4. This may please be given top priority.

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[Signature] 24/8/2017

Financial Adviser and Chief Accounts Officer

To

All Heads of Departments/VOCPT

No. A-16/1/2017-Tax

Date: 24.08.2017

Copy to:

1. All Officers of Finance Departments/ VOCPT with request to liaise with concerned departments to ensure compliance of above
2. PA to Chairman for kind information of Chairman
3. PA to Deputy Chairman for kind information of Deputy Chairman
4. Sr. Deputy Director/ VOCPT