

**V.O. CHIDAMBARANAR PORT AUTHORITY
FINANCE DEPARTMENT
TAX SECTION**

No. FIN-OFFTA-TAX-TACIR-VI-18(23143)

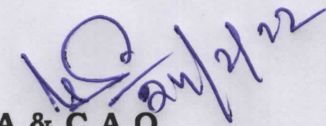
Date: 24.02.2022

Circular No: 06/2021-22

Sub: Non-availability Input Tax Credit - Reg.

In modification to Finance Department's circular no 02/2019-20 dated 21.05.2019, the following para is hereby added.

"In the case of the bills of the BSNL and India Post Services, etc. where the service provider may discontinue the services, if bills were paid after withholding of the GST amount, and to have uninterrupted service the payment may be released in full without withholding of GST and the reflection of GST in Port GSTR-2A shall be reviewed on quarterly basis by respective AO in consultation with AO (Tax). In case of non-reflection in the GSTR-2A, the concerned Accounts Officers to take up the issues with the respective Organization.


F A & C A O

To,

1. All Accounts Officers/Sr.Accounts Officers, Finance Department.
2. Sr.DCAO / DCAO- for information.
3. PA to Dy.CPT/PA to CPT- for information.
4. Hindi Section of GAD Dept for bilingual.