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Azadi Ka
Amrit Mahotsav



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC/FD-Taxation/GST/2021-22

20th December, 2021

GST CIRCULAR NO. 39

Sub: Treatment of GST charged by CWC and paid by the bidders in case of online tendering (especially in cases where the tender opening date is in subsequent month and the tender fees is received in advance in previous month)

**Ref.: a. GST circular No. 38 – Treatment of GST in case of receipt/refund of advance
b. Notification No. 66/2017 – Central tax dt. 15.11.2017**

1. At present, CWC is using the services of ITI Ltd. for uploading & opening of on-line tenders and receipt of tender fees through tenderwizard.com.
2. The bidders deposit the tender fee while applying for the tender and the same is received in CWC bank accounts in T+2 days. Till the time, tender is opened, the details of bidder i.e. **name, address and GST number of bidder** is not available. On the scheduled date of opening of tender, the complete details of the bidder are made available to CWC by ITI Ltd. Thus, there is a time gap between the receipt of tender fees and the availability of details of the bidder and their GST number.
3. As per the GST law, the time of supply in such cases is the month in which the tender fees is received and not the month in which the tender is opened.
4. To rule out any statutory default on account of GST, all the Regional Offices are advised to treat the tender fees received (including GST) as receipt of advance from bidders/customers. The same is to be treated in the GST return/ tax invoice to be issued as per the mechanism advised in GST circular # 38 dated 26.10.2021. The accounting of the same is also to be done (including adjustment of advance against the services rendered and issue of invoice as advised in above circular). Same is again enclosed for reference.

(Amit Puri)
GM (Tax & A/Cs)

Distribution to:

1. All Regional Managers of CWC
2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

Copy for information to:

1. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
2. GGM(F&A), CWC, Corporate Office, New Delhi
3. Director Finance, CWC, CO, New Delhi, CWC, CO, New Delhi
4. MD, CWC, CO, New Delhi



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5. PPS to GGM (systems), CWC, CO, New Delhi with the request to place this Circular on CWC's website under GST circulars.
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this circular.



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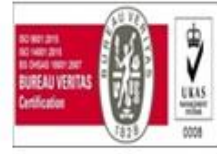


केन्द्रीय भण्डारण निगम
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No. CWC/FD-Taxation/GST/2021-22

26th October, 2021.

GST CIRCULAR NO. 38

Sub: Treatment of GST in case of receipt/refund of advance from/to customers, adjustment of same against invoice & treatment in GST return

Ref: Notification No. 66/2017 – Central Tax dt 15.11.2017

1. As per provisions of Section 13(Time of supply of services) of CGST Act, 2017 the time of supply, in case of receipt of advance, is the date of receipt of advance. Vide notification no.66/2017-Central Tax dated 15th November 2017, specific exemption from the payment of GST on advance receipt has been granted to the supplier of goods. However, there is **no such exemption available for not depositing GST to the supplier of services at the time of receipt of advance.**
2. During the course of review by the GST cell/ GST Consultant of the books of accounts, GST Returns and records of regional offices under various GSTNs, it is noticed that regions are not fully complying with the statutory requirements of treatment /depicting GST in case of receipt/ refund of advance from/ to customers.
3. As CWC is a supplier of services, there is no exemption available to CWC for not depositing GST at the time of receipt of advance and thus, following needs to strictly followed with respect to above:
 - a. At the time of receipt of advance, as per the GST law, a **receipt voucher** is required to be issued containing name, address and GSTIN of the supplier, a consecutive serial number, date of issue, name, address & GSTIN of the receiver, description of goods/service, advance amount, rate and amount of tax, place of supply, state name and state code (in case of inter-state supply), whether tax payable on reverse charge basis and signature of the supplier.
 - b. This receipt voucher is required to be issued by the Warehouse Manager/Regional Office as per the format placed at **Annex- 'A'**. **The functionality of generating receipt voucher is available in WMS.**
 - c. **Treatment in GST Return:** The details of advance received during the month and not adjusted during the same month against invoices is required to be reflected under table 11A (1) and 11A (2) of GSTR-1.

निगमितकाः 4/1, सीरीइंस्टीट्यूशनलएरिया,अगस्तक्रांतिमार्ग, हौज़खास,नईदिल्ली-110016

CO: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016 ☎01140810544 ई-मेल: <mailto:puri.amit@cewacor.nic.in>

d. **Accounting:** At the time of receipt of advance, the following accounting entries are advised to be passed:

(i) **At the time of receipt of advance:**

Dr. Bank account

Dr. 12111/12112/12113 CGST/SGST/IGST Advance control a/c

Cr. 12615-Income received in advance a/c

Cr. 12101/12102/12103 GST Output tax payable

(ii) **On Payment of GST:**

Dr. 12101/12102/12103 GST output tax payable

Cr. Bank

e. For the above purposes, three new accounting ledgers by the name of “CGST Advance Control account, SGST Advance Control account and IGST Advance Control account” have been opened in Tally ERP system with accounting code **12111, 12112 and 12113** respectively.

f. In exceptional circumstances, in case, if for any reason, the advance amount received is to be returned back to the customers, then as per the provision of GST law, a **refund voucher** as per format placed at **Annex ‘B’** is required to be issued containing name, address and GSTIN of the supplier, a consecutive serial number, date of issue, name, address and GSTIN of the receiver, Number and date of receipt voucher, description of goods/service, amount of refund, rate and amount of tax and signature of the supplier. **The refund voucher is also being mapped in the WMS system so that refund voucher can be issued from the system itself.**

g. **Treatment in GST Return** The return of advance is required to be depicted at relevant place in GSTR-1 [(table 11B (1), 11B (2)].

h. **Accounting:** In case, the advance is refunded, the following accounting entry is advised to be passed:

Dr.12615 Income received in advance

Dr. 12101/12102/12103 GST output tax payable

Cr. Bank account

Cr. 12111/12112/12113 GST Advance Control A/c

i. As far as treatment of receipt of advance and return of advance in GSTR-3B is concerned, the same is required to be adjusted from the total turnover declared in GSTR-3B and it should tally with the turnover figure of GSTR-1.

4. **Adjustment of advance against the services rendered and invoice issued:**

a) At time of rendering of service, advance is to be adjusted against the value of rendered service, and a GST compliant invoice is to be issued (with all the valid particulars) and the same is required to be depicted in the GSTR-1 of the month.

b) For above, the following accounting entries are to be passed:


(i) **Rendering of service against advances received –**

Dr. 12615 Income received in advance
Dr. Sundry Debtors
To Warehousing Charges
To 12101/12102/12103 GST output tax payable

(ii) Adjustment of GST already deposited at the time of receipt of advance

Dr. 12101/12102/12103 GST output tax payable
Cr. 12111/12112/12113 GST Advance control a/c

The above is also explained by a way of an example placed at **Annex- 'C'**. Screenshots of the relevant GSTR-I table 11A (1), 11A (2), 11B (1) and 11B (2) are also enclosed.

 Digitally signed
by Amit Puri
Date: 2021.10.26
15:43:17 +05'30'
(Amit Puri)
GM (Tax & A/Cs)

Encl: as above

Distribution to:

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2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

Copy for information to:

1. Dir.(Fin.)/MD, CWC, CO, New Delhi, PS to Dir. (Pers.), CWC, CO, New Delhi
2. GGM(F&A), CWC, CO, New Delhi
3. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
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5. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this circular.

CENTRAL WAREHOUSING CORPORATION

Principal Place of Business: _____

Receipt Voucher

ORIGINAL FOR RECIPIENT

Details of Service Provider	Details of Service Receiver
Name: Central Warehouse	Name:
Warehouse Address:	Address:
City:	City:
State:	State:
State Code:	State Code:
GSTIN:	GSTIN (if Registered):
PAN:	

Serial No: _____

Date: _____

For Advance received

Sl.No.	Description of Services	Service Accounting Code	Amount of Advance received
Total Value (in figure) _____			Total Taxable Value
Total Value (in Words) _____			Rate
Amount of Tax Subject to reverse Charge: <u>NIL</u>			CGST 9%
			SGST 9%
			IGST* 18%
			Total Amount

Signature: _____

Name of the Signatory: _____

Designation/Status: _____

To,

CENTRAL WAREHOUSING CORPORATION

Principal Place of Business: _____

Refund Voucher

ORIGINAL FOR RECIPIENT

Details of Service Provider	Details of Service Receiver
Name: Central Warehouse	Name:
Warehouse Address:	Address:
City:	City:
State:	State:
State Code:	State Code:
GSTIN:	GSTIN (if Registered):
PAN:	

Serial No: _____

Date: _____

Serial No. of Receipt Voucher _____

Date of Receipt Voucher _____

For Refund of Advance Payment

Sl.No.	Description of Services	Service Accounting Code	Amount of Advance refunded
Total Value (in figure) _____			Total Taxable Value
Total Value (in Words) _____			Rate
Amount of Tax Subject to reverse Charge: <u>NIL</u>			CGST 9%
			SGST 9%
			IGST* 18%
			Total Amount

Signature: _____

Name of the Signatory: _____

Designation/Status: _____

To,

An agreement has been entered into with party for warehousing of its goods for monthly charges of Rs.100000.00 on 01.04.2021. The amounts are payable at month-end on the basis of invoice raised on him. Actual invoice is raised on the party on 01.05.2021. The customer deposits advance of Rs.1,50,000/- + GST Rs. 27000/- on 01.04.2021.

ACCOUNTING ENTRIES TO BE PASSED

	Debit	Credit
1. Entry at the time of receipt of advance-01.04.2021		
Bank account	177000	
12111-CGST Advance Control A/c	13500	
12112-SGST Advance Control A/c	13500	
12615-Income received in advance		177000
12101-CGST output tax payable		13500
12102-SGST output tax payable		13500
2. Entry at the time of payment of GST		
12101-CGST output tax payable	13500	
12102-SGST output tax payable	13500	
Bank account		27000
2. Rendering of service against advance receipt-01.05.2021		
12615-Income received in advance	118000	
Warehousing Charges		100000
12101-CGST output tax payable		9000
12102-SGST output tax payable		9000
4. Adjustment of output tax liability with advance tax already deposited-01.05.2021		
12101-CGST output tax payable	9000	
12102-SGST output tax payable	9000	
12111-CGST Advance Control A/c		9000
12112-SGST Advance Control A/c		9000
5. In case balance amount is refunded-01.06.2021		
12615-Income received in advance	59000	
12101-CGST output tax payable	4500	
12102-SGST output tax payable	4500	
Bank account		59000
12111-CGST Advance Control A/c		4500
12112-SGST Advance Control A/c		4500

REFLECTION IN GSTR -1 IS EXPLAINED AS PER SCREENSHOTS ENCLOSED, HOWEVER THE SAID REFLECTION IS APPLICABLE ONLY WHEN ADVANCE IS RECEIVED

IN ONE MONTH BUT IS ADJUSTED IN ANOTHER MONTH IN PART/FULL

**IN CASE ADVANCE IS RECEIVED AS WELL AS ADJUSTED IN SAME MONTH
NOTHING IS REQUIRED TO BE DISCLOSED IN GSTR-1**

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Excise and Customs]**

Notification No. 66/2017 – Central Tax

New Delhi, the 15th November, 2017


G.S.R. (E):— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) and in supercession of notification No. 40/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1254(E), dated the 13th October, 2017, except as respects things done or omitted to be done before such supercession, the Central Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

[F. No. 349/58/2017-GST(Pt)]


(Dr.Sreeparvathy S.L.)
Under Secretary to the Government of India

Note: - The principal notification No.40/2017-Central Tax, dated the 13th October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1254(E), dated the 13th October, 2017.

Goods and Services Tax

 CENTRAL WAREHOUSING
07AAACC1206D3ZG

Dashboard > Returns > GSTR-1/IFF > Tax Liability (Advances Received)


 English

Tax Liability (Advance Received) - Add Details

Note: Declare here the tax liability arising on account of receipt of consideration for which invoices have not been issued in the same tax period.

 Indicates Mandatory Fields

POS  




07-Delhi 

Supply Type

Intra-State

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Received (excluding tax) (₹) 	Amount of Tax		
		Central tax (₹) 	State/UT Tax (₹) 	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

 Top

Rate (%)	Gross Advance Received (excluding tax) (₹)•	Amount of Tax		
		Central tax (₹)•	State/UT Tax (₹)•	Cess (₹)
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	1,50,000.00	13,500.00	13,500.00	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



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Goods and Services Tax

 CENTRAL WAREHOUSING
07AAACC1206D3ZG

Dashboard > Returns > GSTR-1/IFF > Adjustment of Advances


 English

Tax already paid on invoices issued in the current period - Add Details

Note: Declare the amount of advance for which tax has already been paid receipt of consideration in an earlier period and invoices issued in the current period for the supplies

• Indicates Mandatory Fields

POS  •

07-Delhi 

Supply Type

Intra-State

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Item details

Rate (%)	Gross Advance Adjusted (excluding tax) (₹) •	Amount of Tax		
		Central tax (₹) •	State/UT Tax (₹) •	Cess (₹)
0%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
0.25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
1.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

 Top

Rate (%)	Gross Advance Adjusted (excluding tax) (₹)•	Amount of Tax		
		Central tax (₹)•	State/UT Tax (₹)•	Cess (₹)
5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.5%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18%	1,00,000.00	9,000.00	9,000.00	<input type="text"/>
28%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



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