



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2017-18

Dated: 28th June, 2017

Corrigendum to GST Circular -2 issued on 21.06.2017

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Cells of CWC**
- 3. All the AGMs / Managers / (Sr.) Asstt. Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices & Construction Cells of CWC**

Sub: Implementation of GST w.e.f. 01.07.2017

1. Formats for Invoices (Self invoicing under Reverse Charge for purchase made from unregistered person)

- (a) GST is required to be deposited under Reverse Charge in following two cases;
- i. For purchases made from unregistered persons
 - ii. For notified services which have already been circulated vide GST Circular -1 dated 12.06.2017.

In terms of Section 31(3)(f) of the CGST Act, 2017, CWC being a registered person under GST regime and liable to pay tax under reverse charge as per Section 9(3) or 9(4) of the CGST Act, 2017, is also required to issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both. Such invoice shall incorporate the following particulars (Format enclosed):

- Place of Supply & State
- Place of delivery of goods (if different from Place of Supply)
- Signature/Digital signature of the authorised signatory of CWC
- Consecutive serial number (not exceeding 16 characters)
- Whether tax payable on reverse charge
- Discounts, if any
- Taxable value (after discount) to be disclosed
- HSN code of goods / SAC of services
- GSTIN of CWC

- (b) However, for payment of GST under reverse charge in case of notified services only payment voucher is to be issued. Whereas in case of purchases from unregistered vendor invoice as stated above is also required to be issued in addition to payment voucher.

2. **Serial number of Invoices**

State Code and Document codes as circulated vide GST Circular -2 may be amended as under:

NORTH		WEST		EAST		SOUTH	
<u>State/UT</u>	<u>Code</u>	<u>State</u>	<u>Code</u>	<u>State</u>	<u>Code</u>	<u>State/UT</u>	<u>Code</u>
Delhi	11	Goa	21	Assam	30	Andhra Pradesh	40
Haryana	12	Maharashtra	22	Tripura	31	Telangana	41
HP	14	Chhattisgarh	23	Nagaland	32	Andaman Nicobar	42
Punjab	15	Gujarat	24	West Bengal	33	Pudducherry	43
UT Chandigarh	16	Madhya Pradesh	25	Bihar	34	Tamil Nadu	44
Rajasthan	17			Jharkhand	35	Karnataka	45
UP	18			Odisha	36	Kerala	46
Uttarakhand	19						

<u>Type of Document</u>	<u>Code</u>
Tax Invoice	1
Debit Note	2
Credit Note	3
Bill of Supplies	4
Payment Voucher (for payment under Reverse Charge)	5
Receipt Voucher (for Advance Payment received)	6
Invoicing for payment under reverse charge for purchases from unregistered vendor	7

This issues with the approval of Director (Finance)

(AMIT PURI)
Deputy General Manager(Tax)

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi
5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.