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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

07th January, 2022

GST CIRCULAR NO. 43

SUB: GST compliance check list to be submitted on monthly basis for all GST numbers of CWC

1. At present, CWC is having 38 no. of GST registrations, the compliances of which are done at RO level only which includes timely payment of GST due, timely filing of GST returns, reversal of ineligible input credit, GST TDS compliances etc.
2. It has been decided to implement the system of submission of a monthly GST compliance checklist to ensure PAN India compliance of GST Law/rules by the Corporation. In order to monitor the compliances, following Nodal Officers have been nominated by C.O., who shall look after GST compliances in the region and also ensure the submission of monthly compliance checklist

S. No.	Name of the Region	Name of Nodal Officer
1.	Ahmedabad	Sh. Jaymin Brahmbhatt, Accountant
2.	Bangalore	Sh. Ajay Khetwani, Accountant
3.	Bhopal	Sh. Sanjay Pandey, SAM(A/Cs)
4.	Chandigarh	Sh. Ajay Sidhu, SAM(A/Cs)
5.	Chennai	Sh. Maulik Kumar Balaji Vachetta, Accountant
6.	Delhi	Smt. Indu Rani, AM(A/Cs)
7.	Guwahati	Sh. Soubhik Mondal, AM(A/Cs)
8.	Hyderabad	Sh. K. Raghvendra, Accountant
9.	Jaipur	Sh. Ram Khandelwal, AM(A/Cs)
10.	Kochi	Sh. Harshal Kanodia, Accountant
11.	Kolkata	Sh. Vikrant Singh, Accountant
12.	Lucknow	Sh. Darshan Kumar Agarwal, AM(A/Cs)
13.	Mumbai	Sh. Ajay Nagar, SAM (A/Cs)
14.	Patna	Sh. Rahul Kumar Mohanty, SAM(A/Cs)
15.	Corporate office	Smt. Namita Sharma, SAM(A/Cs)

3. Format of GST compliance check list is placed at Annexure 'I'.

निगमित कार्यालय: 4/1, सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हाऊ खास, नई दिल्ली-110016.

CO: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.

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4. The above Nodal Officers shall prepare the GST compliance checklist and submit the same to the Regional A/c In-Charge who shall after review shall forward to GST cell at Corporate Office latest by 25th of the following month.
5. The compliance check list shall be consolidated and reviewed at C.O. by the GST Cell and necessary action, if any, required shall be advised to ROs.

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

Distribution to:

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

Copy for information to:

1. All DGM/AGMs/Managers/ (Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. GGM (F&A), CWC, Corp. Office, New Delhi.
3. Dir. (Fin.), CWC, CO, New Delhi.
4. MD, CWC, CO, New Delhi.
5. PPS to GGM (Systems), CWC, CO, New Delhi to place this Circular on CWC's Website.
6. Manager (Rajbhasha), CWC, CO, New Delhi, with a request to arrange Hindi version of this circular.

निगमित कार्यालय: 4/1, सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हौज़ खास, नई दिल्ली-110016.

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CENTRAL WAREHOUSING CORPORATION
CHECKLIST FOR MONTHLY GST COMPLIANCES

NAME OF REGIONAL OFFICE
STATE
GST REGN NO.
TALLY COMPANY NAME
FOR THE MONTH/ YEAR

SR.NO.	PARTICULARS	COMPLIANCE STATUS	REMARKS(DELAY ETC)
	GST RETURN FILING STATUS		
1	DATE OF FILING OF GSTR-1 RETURN		
2	DATE OF FILING OF GSTR-3B RETURN		
3	DATE OF FILING OF GSTR-7 RETURN		
4	DETAILS OF TAX PAID AS PER GSTR-3B A. TOTAL OUTPUT TAX LIABILITY (CGST+SGST+IGST) B. RCM (CGST+SGST+IGST) C. INPUT TAX CREDIT UTILIZED (CGST+SGST+IGST) D. NET TAX PAID IN CASH (INCLUDING REVERSE CHARGE)- A+B-C CGST SGST IGST		
5	AMOUNT OF INTEREST/PENALTY DEPOSITED (IF ANY)		
6	DETAILS OF GST CREDIT REVERSALS AMOUNT OF REVERSAL UNDER RULE 42 (PROPORTIONATE REVERSAL W.R.T. EXEMPTED INCOME)		REFER ANNEXURE-A
7	GST RECONCILIATION STATUS DIFFERENCE IN VALUE OF SERVICES PROVIDED AS PER BOOKS AND GSTR 1 DIFFERENCE IN VALUE OF SERVICES PROVIDED AS PER GSTR 1 AND GSTR 3B DIFFERENCE IN OUTPUT TAX LIABILITY AS PER BOOKS AND GSTR-1 DIFFERENCE IN OUTPUT TAX LIABILITY AS PER GSTR-1 AND GSTR-3B DIFFERENCE IN INPUT TAX CREDIT AS PER BOOKS AND GSTR-3B DIFFERENCE IN INPUT TAX CREDIT AS PER GSTR-3B AND GSTR-2B		REFER ANNEXURE-B
8	WHETHER INPUT CREDIT AVAILMENT REGISTER FOR THE MONTH ENCLOSED	Yes/No	
9	AMOUNT OF GST TDS PAID CGST SGST IGST		

9	WHETHER INVOICES ARE GENERATED AS REQUIRED UNDER SECTION 31(3)(F) WHERE THE LIABILITY TO PAY TAX IS ON REVERSE CHARGE BASIS (YES/NO)		
10	WHETHER NO INPUT TAX CREDIT HAS BEEN TAKEN ON BLOCKED CREDITS SUCH AS SUPPLY OF FOOD & BEVERAGES, WORK CONTRACT SERVICES ETC AS PER SECTION 17(5)? (YES/NO)		
11	WHETHER CREDIT OF GST PAID ON REVERSE CHARGE BASIS HAS BEEN TAKEN (YES/NO)		
12	BALANCE LYING IN GST TDS AVAILMENT ACCOUNT ALONG-WITH REASONS FOR NON-ADJUSTMENT A.CGST TDS AVAILMENT ACCOUNT B.SGST TDS AVAILMENT ACCOUNT C.IGST TDS AVAILMENT ACCOUNT		
13	WHETHER THE CLAIM UNDER NIL-RATED, EXEMPTED AND NON-GST OUTWARDS SUPPLIES SHOWN IN GSTR-1 IS PROPER (YES/NO)		
14	WHETHER REGION POSSESSES ALL THE INVOICES ON WHICH ITC HAS BEEN AVAILED, PAYMENT MADE AGAINST THE SAID INVOICE AND ALSO, WHETHER THE REGION HAS RECEIVED THE SERVICES/GOODS (YES/NO)		
15	WHETHER DEPRECAIATION HAS BEEN CLAIMED ON THE TAX COMPONENT OF THE COST OF CAPITAL GOODS (YES/NO)		
16	WHETHER ITC WAS TAKEN WITHIN THE TIME LIMIT STIPULATED IN SECTION 16(4) OF CGST ACT (YES/NO)		
17	WHETHER RECEIPT VOUCHER HAS BEEN ISSUED AND TAX PAID IN CASE OF "ADVANCES RECEIVED"		
18	YEAR-WISE BREAK UP OF BALANCE LYING IN GST INPUT CONTROL ACCOUNT CGST SGST IGST		REFER ANNEXURE-C
19	WHETHER E-INVOICES AS PER GST LAW ARE BEING GENERATED FOR ALL B2B INVOICES RAISED BY THE REGION (YES/NO)		
20	WHETHER DYNAMIC QR CODE IS DULY PRINTED ON B2C INVOICES RAISED DURING THE MONTH (YES/NO)		

SIGNATURE OF NODAL OFFICER
NAME OF NODAL OFFICER

SIGNATURE OF ACCOUNTS-IN-CHARGE
NAME OF NODAL OFFICER

ANNEXURE-A

DETAILS OF GST CREDIT REVERSAL UNDER RULE 42 OF CGST ACT

NAME OF REGIONAL OFFICE
STATE
GST REGN NO.
TALLY COMPANY NAME
FOR THE MONTH/ YEAR

PARTICULARS	AMOUNT(RS.)
DETAILS OF VALUE OF SERVICES-OUTPUT SUPPLY	
TAXABLE SERVICES-ALL ACCOUNTING HEADS AS PER TALLY BE MENTIONED	
1	
2	
3	
TOTAL VALUE OF TAXABLE SERVICES-A	0
EXEMPTED SERVICES-ALL ACCOUNTING HEADS AS PER TALLY BE MENTIONED	
1	
2	
3	
TOTAL VALUE OF EXEMPTED SERVICES-B	0
TOTAL VALUE OF OUTPUT SUPPLIES (A+B)	0
DETAILS OF INPUT TAX CREDIT	
-ITC ON INPUT SERVICES AGAINST FULLY TAXABLE SERVICES	
-ITC ON INPUT SERVICES AGAINST COMMON SERVICES	
TOTAL INPUT TAX CREDIT	0
REVERSAL RATIO FOR THE MONTH	#DIV/0!
DETAILS OF REVERSALS	
REVERSAL UNDER RULE 42	
-ITC ON INPUT SERVICES AGAINST FULLY TAXABLE SERVICES REVERSED	
-ITC ON COMMON INPUT SERVICES REVERSED	#DIV/0!
TOTAL REVERSAL UNDER RULE 42	#DIV/0!

RECONCILIATION OF GST OUTPUT SUPPLIES

NAME OF REGIONAL OFFICE

STATE

GST REGN NO.

TALLY COMPANY NAME

FOR THE MONTH/ YEAR

PARTICULARS	FOR THE MONTH					REASONS FOR DIFFERENCE
	AS PER BOOKS (A)	AS PER GSTR -1 (B)	DIFFERENCE (A-B)	AS PER GSTR -3B (C)	DIFFERENCE (B-C)	
B2B			0		0	
ADD: DEBIT NOTES			0		0	
LESS: CREDIT NOTES			0		0	
ADD: B2C			0		0	
A. NET TAXABLE VALUE	0	0	0	0	0	
B. EXEMPTED SUPPLIES			0		0	
C. NON GST ITEMS			0		0	
TOTAL TURNOVER FOR THE MONTH (A+B+C)*	0	0	0	0	0	
(TOTAL TURNOVER SHOULD TALLY WITH TOTAL AMOUNT CREDITED IN PROFIT & LOSS ACCOUNT DURING THE MONTH)						
ADD: ADVANCES RECEIVED			0		0	
LESS: ADVANCES ADJUSTED			0		0	
VALUE LIABLE TO TAX UNDER RCM					0	

RECONCILIATION OF TAX PAYABLE	VALUE OF SERVICE	TAX PAYABLE	TAX PAID-CASH	TAX PAID-CREDIT	DIFFERENCE
VALUE OF OUTPUT SUPPLIES LIABLE TO IGST					0
VALUE OF OUTPUT SUPPLIES LIABLE TO CGST					0
VALUE OF OUTPUT SUPPLIES LIABLE TO SGST					0
VALUE OF SERVICES LIABLE TO TAX UNDER RCM					0

RECONCILIATION OF GST INPUT SUPPLIES

PARTICULARS	FOR THE MONTH			REASON FOR DIFFERENCE
	BALANCE AS PER BOOKS	AS PER GST INPUT CREDIT REGISTER ON GST PORTAL	DIFFERENCE	
A. IGST INPUT (OTHER THAN RCM)			0	
B. CGST INPUT (OTHER THAN RCM)			0	
C. SGST INPUT (OTHER THAN RCM)			0	
D. IGST RCM INPUT			0	
E. CGST RCM INPUT			0	
F. SGST RCM INPUT			0	

