



**OFFICE OF THE FINANCE OFFICER :: GAUHATI UNIVERSITY**  
**GOPINATH BORDOLOI NAGAR :: GUWAHATI-14 :: ASSAM :: INDIA**

**NOTIFICATION**

**Regarding Deduction of GST on contract/supply and service bills w.e.f. 01-10-2018.**

It is notified for information of all concerned that in pursuant to the Government of India, Ministry of Finance, circular number 65/39/2018-DOR dated 14-08-2018, any payment made or credited to the contract/supply on taxable goods or services will be liable for deduction under Section 51 of the CGST ACT 2017 w.e.f. 1<sup>st</sup> October, 2018 @ 2% of GST (i.e. 1% CGST & 1% SGST), incase of other state supply/contract bill 2% IGST is required for deduction. It is also to be noted that those bills which will be raised on or after 1<sup>st</sup> October 2018 will be considered for deduction of GST.

The deducted GST amount under this section shall be paid to the Government by the University within 10 (ten) days after the end of each month. Therefore, Bill Passing Assistants/Accountants are requested to submit the consolidated Deduction Schedule as shown in Annexure 'A' as enclosed to the concerned Dealing Assistant of GST by the 2<sup>nd</sup> day of the next month without fail. Delay in submission of Annexure 'A' will be considered as personal responsibility of the concerned dealing assistant and may attract penal action as per provision.

No bill will be entertained without having their GST Registration No. to be printed over the Bills along with copy of Original GST Registration Certificate (for the first time).

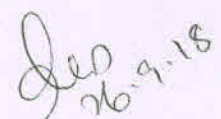
Moreover a register is to be maintained by each Bill Passing Assistant/Accountants as per Annexure 'B'.

Ref No: Finance/Notification/18-19/ 6438-6538

Copy to:

1. The Secy to The Vice Chancellor, GU
2. The Secy to The Registrar, GU
3. All Heads of Academic and Administrative Dept. GU
4. The Director, GUPD
5. The Deputy Registrar, GU
6. The Deputy Treasurer, GU
7. The Deputy Secy, GU
8. The Director, DSW, GU
9. The Supdt, Engineer, Works Dept. GU
10. All concerned dealing Assistant, GU
11. The System Officer, with a request to upload the same on the GU website
12. Office Copy

  
Finance Officer  
Gauhati University  
Date: 26/09/18

  
Finance Officer  
Gauhati University

