



INSTITUTE OF HUMAN RESOURCES DEVELOPMENT

TC 86/1949(2), NH Bypass Junction, Chackai, Thiruvananthapuram- 24 .

No: Fin B2/1000/2012/HRD

Dated: 24 .01.2024

CIRCULAR

Sub: - IHRD –GST remittance – Revised format for furnishing the monthly details of GST- reg.

Ref: - This office circular of even no. dt. 04.12.2017 & 06.07.2019

All the Heads of Institutions are requested to furnish the details of GST for each month in the revised format attached on or before 7th of every succeeding month through email (foihrd@gmail.com) for further processing at this end. The amount of the GST may be forwarded to head office along with the format or separately on or before 15th of succeeding month. It is also directed to take utmost care while furnishing the details of GST since any mistake/ omission in the data will lead to financial liability. Hence lapses in furnishing the GST details will be viewed seriously.

**Sd/-
DIRECTOR**

Encl: Format

Copy to:

- 1. All Head of Institutions*
- 2. Fin B1 section, IHRD HO*
- 3. Academic Section, IHRD HO*
- 4. Office Copy*

Forwarded/ By Order


Finance Officer


Format

Details of amount collected (Receipts) during the month of, 2024

Name of the institution:

Details of receipts with GST:							
Date	Receipt No.	Amount collected excluding GST (Rs.)	Rate of GST on the amount collected (in percentage)	GST Amount Collected Rs	Purpose	HSN / SAC Code [§]	Quantity (if HSN code is applicable) (for goods)*
Details of receipts not having GST:							
Date	Receipt No. [#]	Amount collected (Rs.)		Purpose			
Details of amount transferred to Headquarters (i.e., DD no. date, amount etc.)							
Details of TDS on GST deducted for payment above 2,50,000 made by IHRD (i.e., details of 2% TDS deducted)							
Details of 2% TDS deducted and remitted if any, by the payer							

§ HSN codes are used for the classification of goods, whereas SAC codes are used for services.

*** Items/ goods having HSN code should be specified in units/ quantity also (i.e., kilogram/ number etc)**

For receipts not having GST, each receipt number need not be mentioned. However, the receipt collected under one head may be specified as receipt no. "From... To"

Head of Institution

The head of institutions should ensure that all the receipts issued during the month have been projected in the statement.

Collection of GST: - GST should be collected for all the IHRD services / courses for which GST is applicable. The Heads of Institutions are responsible for the collection of GST as per rules. The amount so calculated may be forwarded to Director, IHRD by way of DD on the succeeding month along with the format or separately on or before 15th of succeeding month.