



**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

No. SAF/GST (1-6)/2023-24-FW.

O/o the VC & MD :: Finance Wing,  
RTC House :: APSRTC::VJA,

Date: 06.02.2024.

To  
All the Unit Officers,  
APSRTC.

**Sub: OUTSOURCING CONTRACTS** –Affidavit from Un-Registered Dealers  
and Tax Invoice from GST Registered Contractors – Communication  
of guide lines - Reg.

**Ref:** Supdt (F)/GEN/2023-24/FD-K, Dt. 16.10.2023.

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Vide letter cited at reference, Dy. CAO/ NTR District has requested to give necessary direction on following: -

- 1) Though some of the contractors are nearing threshold limit in the Financial year, they are not obtaining registration under CGST Act, 2017 and issuing the invoices as unregistered dealer duly submitting an affidavit stating that their turnover is within the threshold limit and they are not liable to or need to issue Tax Invoice.
- 2) Some of the contractors, though they are having GST registration number are not issuing Tax Invoice under the pretext that their turnover is within the threshold limit and to that extent they are submitting a notarized affidavit.

In this regard, a mail was sent to our GST consultant to give us proper directive. Now on receipt of the opinion of our consultant, the following guide lines are issued on the above subject in order to comply with the provisions of GST Act:-

- 1) In the first instance taking the legal provisions in to consideration under section 22 of CGST Act, 2017 our consultant had opined that every supplier once crossed the threshold limit under the Act, mandatorily the supplier is liable to register under GST and advised to insist the supplier **to submit a proper certificate from the practicing CA “ the supplier is under the threshold limit ”** so as to submit the same to the GST Department whenever necessary.
- 2) In the second instance our consultant had opined that if the person obtained registration voluntarily under Section 25(3) of the CGST Act, 2017, all the provisions will applicable to the registered person and the registered person should issue tax invoice though their turnover limit is within the threshold limit, as long as their registration status is active. If he has not issued tax invoice penalty clause will applicable to those tax persons and advised to insist the supplier to issue tax invoice and file the proper returns and avoid further litigation from the GST Department.

Hence, all the Unit Officers are informed to act accordingly.

  
Chief Manager (F & A)