

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

No:C1/9(2)/2019-Dy.CM(C-1)

Office of the VC&MD,
Commercial wing,
RTC House, Vijayawada-13.

CIRCULAR No.04/2019-Comm, Dated 16.07.2019.

Sub: GST- Representation of Licensees / Contractors regarding GST Input Tax Credit(ITC)-
Instructions issued - Reg.

Ref: 1. Circular No:9 of AD, dated 27-7-2017.

2. Representations from M/s RM Associates, M/s Valayam creations, M/s Uni Ads and
M/s HPMC.

3. Instructions of FA&CAO on the representations as above.

Detailed instructions were issued on GST vide reference 1st cited, regarding classification of transactions under GST, Registered/ unregistered dealers, percentage of GST on different Goods & Services and raising of invoice etc.

In spite of detailed instructions issued, some of the registered dealers(contractors) were shown as unregistered dealers. Certain contractors viz., M/s RM Associates, M/s Valayam creations, M/s Uni Ads and M/s HPMC have represented that they are not getting ITC (Input Tax Credit) despite paying GST.

In this connection, FA&CAO has given clarifications as follows:

1. Outward and inward supplies made by APSRTC with registered dealers and unregistered dealers should be forwarded to Finance Department, Head office separately every month.
2. Units should send information strictly following the circular at reference 1st cited.
3. In spite of clear instructions, some of the units are forwarding the transactions made with registered dealers under unregistered dealer category.
4. If the GST paid by registered suppliers which is remitted to Commercial Tax Department is shown under unregistered suppliers, the firm will not get Input Tax Credit (ITC).
5. There is a provision for modification of GST information only one time (registered or unregistered dealer in GST website).
6. Hence, all units are advised to forward the corrected data duly following the guidelines issued vide Account Circular No.9 of AD, Dated 27.07.2017.

In the light of the above clarifications, all Regional Managers are advised to give instructions to the concerned for compliance of the above instructions. It is further advised to forward the information to be corrected as registered suppliers instead of unregistered suppliers to FA&CAO by 31st July'19 without fail. The information received after 31st July'19 cannot be modified in return as the website accepts only one time corrections.

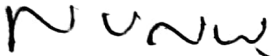
...2.,

Any complaints received from licensees in this regard will be viewed seriously and the responsibility lies with the concerned Unit Officers.

Further, all Regional Managers are advised to inform all the licensees, contractors, dealers, suppliers that they should insist for invoice from the respective units every month and check the following :

- 1) Whether registration number is correctly mentioned.
- 2) Inform if the GST paid is not reflected in GSTR-1.

In case of any representations received regarding above issues should be settled immediately without giving scope for any complaints.



**FINANCIAL ADVISER &
CHIEF ACCOUNTS OFFICER**



EXECUTIVE DIRECTOR (O)

Copy to : All officers of the Corporation.