



Bharat Heavy Electricals Limited
Heavy Equipment Repair Plant
(A Govt. Of India Undertaking)
Tarna, Shivpur, Varanasi-221003

Subject: Compliance of provisions of GST

Dear Sir/Madam,

GST is to be implemented w.e.f. 1st July-2017. It is hereby informed to you to ensure compliance of provisions related to supply of goods and services under GST regime. An important aspect of transition in the new regime is the emphasis on online filing of all returns and online matching of input tax credit. The following specific points need to be ensured by all vendors:

1. BHEL HERP Varanasi provisional GST registration number is **“09AAACB4146P2ZC”**.
2. Please quote our provisional GST registration number in all invoices raised for supply of goods and services under GST regime and also ensure filing of timely returns and payment of taxes and compliance of other applicable provisions on supplier under GST regime.
3. As per provisions of GST, the material despatched with concessional CST under C Form, before appointed date (i.e. 1.7.2017), such goods must be delivered to BHEL on or before 30th June-17 accompanied by cenvat invoice/tax invoice. It is necessary that all CST purchases should be reflected in EXCISE/VAT Return for the month of June 2017 for issue of C -Form. This is also imperative from the view point of CST since non-accountal of the invoice in existing law would prevent BHEL from issuing C Form, and the differential tax liability will have to be borne by you.
4. You are also requested to liquidate all pending orders for which PO delivery is going to expire by 30th June-2017. Purchase Orders supplied after expiry of PO delivery schedule i.e. where PO delivery already expired on 30th June-17, all financial implication on account of GST, if any, shall be passed on to you .
5. All the free issue materials issued to you by BHEL, for which FIM issued date will cross 180 days, needs to complete the job as per PO terms and return the finished job/item well before 30th June-2017. If these finished components (where FIM is involved) are not received back in BHEL HERP premises by 30th June-2017, the loss of cenvat credit to BHEL will be recovered from you.
6. In the event of any disallowances of input credit or applicability of interest or any other financial liabilities on BHEL HERP Varanasi due to any default of supplier under GST, such implication shall be to supplier's account.

The above are only illustrative points and not exhaustive. Vendors must ensure compliance of the all applicable rules and procedure as envisaged in the GST regime. Any loss to BHEL HERP Varanasi due to fault/non-compliance by the vendor will be to the vendor's account.

For any queries / clarifications, please write to us on gst.herp@bhel.in

With Regards,

On behalf of BHEL HERP Varanasi

SDGM (MM)