

INDIAN FARMERS FERTILISER COOPERATIVE LIMITED
(Finance & Accounts Department – Head Office)

From: Sr. Executive Director (F&A)

To: All Unit Heads
All Unit Finance Heads
All State Marketing Managers
All State Finance Heads

Ref.: HO/F&A/GST/4/2017

Dated: July 31, 2017

Subject: **GST Compliance.**

Enclosed please find herewith Circular No. GST/HO/4/2017 dated July 31, 2017 regarding GST compliance. The Circular is in continuation of the earlier Circular Ref. GST/HO/2/2017 dated July 26, 2017.

All the Units and State Offices are advised to strictly follow this Circular. State Offices are also advised to circulate this Circular to all the Field Staff. State Offices may also get this Circular translated into local languages for ease and understandability of the guidelines.

In case of requirement of any clarification, the same may be obtained from Mr. Atul Chhabra, Chief Manager (Taxation) on his e-mail id atul.chhabra@iffco.in.


(Kamal Verma)

Encl.: as above.

CC: Jt.MD / Dir (Tech) / (HR & L) / (S & JV) / (IT Services) / (CD & ESP)
Sr. ED (CRS)
Sr. GM (Mktg.) / (Comm.) / (Sec. & Admn.)
GM (F&A) / (HR) / (IT)
Jt. GM (MD Office) / (MA) / (IA) / (S & JV) / (HR & IR) / (Comml.) / (Tech.) / (Proj.) / (CRS) / (Mov. Plng.) / (Tpt.)
Dy. GM (Bills) / (MA) / (IT) / (Estate) / (Board) / (Law)
CM (Law) / (HRD) / (HR) / (Comml.)
SM (Admn.) / (F&A) / (CR) / (Shares) / (Comml.) / (I&L)

Ref. No.: GST/HO/4/2017

July 31, 2017

Subject: **GST Compliance.**

In continuation of the Office Order dated July 4, 2017 and Circular Ref. GST/HO/2/2017 dated July 26, 2017, the following further clarifications are being issued:

1. IFFCO is eligible for Input Tax Credit (ITC) for the tax (GST) paid on goods / services provided the purchase of goods / availment of services is done from a vendor registered under GSTN and the GSTIN of IFFCO is mentioned on the Invoices received from such vendor. All employees must ensure that the services should be availed from a registered vendor and Invoices obtained in the name of IFFCO with the GSTIN of IFFCO duly mentioned on the Invoice in order to claim ITC.
2. In terms of Circular Ref. GST/HO/2/2017 dated July 26, 2017, purchases upto a maximum limit of Rs.5,000/- per day per State (per GSTIN) would be allowed only in exceptional situations. However, the relaxation should not be construed as permission for expenditure of Rs.5,000/- on a daily basis. The following expenses are covered under the said relaxation:
 - (a) Purchase of books/ magazines, book binding, purchase of flowers, bills of washer man, honey comb / pest removal or payments to some petty vendors who have been engaged on ad-hoc basis.
 - (b) Vehicle running expenses like car parking, toll charges, repairs in case of emergency etc.
 - (c) Purchase of grocery items for guest house.
3. Salary, allowances, other perquisites / facilities, provided to employees would not be covered under the ambit of GST. Loans and Advances granted to employees, residential accommodation, transport facility, provision of car, and membership fee paid to professional bodies shall also not be subject to GST. Further, gifts given to employees viz. Diwali Gift, Gold Coin etc. up to a value of Rs.50,000/- per year are out of the ambit of taxable supply under GST. Further, reimbursement of liveries shall be made only on production of Invoice from registered dealers.
4. Payroll and all other payments viz. Tour, Courtesy etc. in respect of IFFCO employees on deputation to subsidiaries like IKSL, IKSEZ, IKBLL, ITGI, IFFCO-MC, IFFCO e-Bazar etc. shall be processed and paid by the respective organisations only.

In case of employees on deputation to Joint Ventures viz. OMIFCO / JIFCO, the employees shall have to submit post-dated cheques in advance in respect of their recoveries towards any loan / advance availed from IFFCO.

5. Health Services (Consultancy & Pathological Tests) are exempt from GST. However, medicines are within the purview of GST. Hence, all purchase of medicines for use in dispensary should be invoiced in the name of IFFCO and purchased from registered vendors only. Even in case of purchase of medicines by employees claiming reimbursement, the purchases should be made from registered vendors only.
6. Travelling expenses in respect of employees proceeding on tour shall be incurred by the visiting Plant / State Office. Such visits would largely be for the business related to that State. The Plant / State Office shall ensure that the GSTIN of visiting State is mentioned on the Invoices raised by the Hotel, Taxi Operator etc. Any exception in this regard shall require the approval of Unit Head / Marketing Director / respective Functional Director in case of Head Office. Accordingly, the tour expenses of officials visiting the State shall be accounted for at the respective State Offices. Thus there will not be any Inter Unit Voucher in respect of these expenses. However, a consolidated monthly statement shall be sent by the respective Unit. **The Systems Department shall develop necessary report in this regard.**
7. In case of availment of services from Service Providers where the services are specifically notified under Reverse Charge Mechanism (RCM) (like lawyers, GTA) where the Service Provider cannot charge GST, and the responsibility to pay tax is on IFFCO under RCM, Units shall ensure due compliance.
8. In case of individuals hired by IFFCO on Contract or as Advisors / Consultants and who are unregistered under GST, IFFCO shall pay the GST under Reverse Charge Mechanism (RCM) and will claim ITC.
9. Payment of rent in case of FSC / Area Offices, shall be covered under RCM where landlord is not registered under GST.
10. The expenses / services on marketing promotional programmes should be availed from registered vendors and in case of non-availability of registered vendors, the same be covered under RCM.
11. Current practice for the purchase of goods / services like fruits, vegetables and newspapers, which are fully exempt from GST, may continue.

The state wise GSTIN of IFFCO is enclosed at Annexure-I.

All concerned are advised to ensure due compliance.

Annexure – I

State Wise GSTIN of IFFCO

S. No.	State	Provisional ID	Principal Place of Business
1	Punjab	03AAAAI0050M1Z5	43, Gurdev Nagar, Ludhiana, Punjab -141001
2	Chandigarh	04AAAAI0050M1Z3	B.S.Nakai Bhawan, Madhya Marg, Sec-28A, Chandigarh - 160002
3	Haryana	06AAAAI0050M1ZZ	Bay 19/20, II Floor, HAFED Bldg, Sec 12 Part 1, Karnal, Haryana - 132001
4	Rajasthan	08AAAAI0050M1ZV	3 rd Floor, Nehru Sahakar Bhawan, Bhawani Singh Road, C Scheme, Jaipur, Rajasthan-302001
5	Himachal Pradesh	02AAAAI0050M1Z7	First Floor, Type-D, Second Floor, House no 13, Sector 1, New Shimla, Himachal Pradesh-171009
6	Jammu & Kashmir	01AAAAI0050M1Z9	44 B/B, Gandhi Nagar, Jammu - 180004
7	Uttar Pradesh	09AAAAI0050M3ZR	IFFCO, Phulpur, P.O. – Ghiyanagar Allahabad - 212404
8	Uttarakhand	05AAAAI0050M1Z1	2/10, Kali Mandir Enclave, GMS Road, Dehradun, Uttarakhand - 248001
9	Bihar	10AAAAI0050M1ZA	602-603, Sixth, LokNayak Bhawan, Fraser Road, Dak Bunglow, patna, Bihar-800001
10	Jharkhand	20AAAAI0050M1Z9	M-1 D/S, Harmu Housing Colony, Harmu, Ranchi, Jharkhand-834001
11	Gujarat	24AAAAI0050M1Z1	IFFCO, Kalol, P.O. – Kasturinagar, Gandhi Nagar - 382423
12	Madhya Pradesh	23AAAAI0050M1Z3	Block II, 3rd Floor, Paryavas Bhawan, Arera Hills, Bhopal, MP, 462011
13	Chhatisgarh	22AAAAI0050M1Z5	H.NO.2, Sec 2, Shnakar Nagar, Raipur, Chattisgarh-492001
14	Maharashtra	27AAAAI0050M1ZV	181, Gr., IFFCO Bhawan, Water field Road, Bandra West, Mumbai Subarban, Maharashtra-400050
15	West Bengal	19AAAAI0050M1ZS	8 A J C BOSE ROAD, CIRCULAR COURT (1ST FLOOR), KOLKATA - 700017
16	Odisha	21AAAAI0050M2Z6	IFFCO, Paradeep, Village Musadia, PO – Paradeep Distt. Jagatsinghpur - 754142
17	Assam	18AAAAI0050M1ZU	IFFCO Ltd., 3rd Floor, Housefeed Complex, GS Road, Rukminigaon, kamrup Metropolitan, Assam-781022
18	Andhra Pradesh	37AAAAI0050M1ZU	Plot No. 15m, Road no.2, Veternary, IFFCO, Ring Road, Vijaywada, Krishna, Andhra Pradesh-520008
19	Telangana	36AAAAI0050M1ZW	10-5-22, IFFCO, Police Officers Mess Lane, Masab Tank, Hyderabad, Telangana-500028
20	Karnataka	29AAAAI0050M1ZR	3Rd Floor, no.8, KSCMF Building, Cunningham Road, Bangalore, Bengaluru(Bangalore) Urban, Karnataka-560052
21	Tamil Nadu	33AAAAI0050M1Z2	128, IFFCO Bhawan, habibullah Road, T Nagar, Chennai, Tamil Nadu-600017
22	Puducherry	34AAAAI0050M1Z0	PASIC Godown, Agro house, Thattanchavady, Puddicherry-605009
23	Kerala	32AAAAI0050M1Z4	40/189, Ground Floor, IFFCO Bhawan, Thottekattu Road, Ernakulam, Kerela-682011.
24	Goa	30AAAAI0050M1Z8	G-15, Market yard, Ponda Goa, North Goa, Goa-403401
25	Delhi	07AAAAI0050M4ZU	IFFCO Sadan, C-1, District Centre, Saket, Delhi-110017