

**FREQUENTLY ASKED QUESTIONS AND ANSWERS**  
**WITH REFERENCE TO IMPLEMENTATION OF GST AT DEPOTS**

1. This office has summarised the frequently asked questions from the depots while implementing the GST. Clarifications to these various frequently asked queries are as follows, which may be useful to other depots as well.

(A) **Requirement of Purchase Order Formats in GST Regime**

Purchase orders in the existing VAT regime will continue after removing the columns such as VAT columns VAT, CST etc and by adding the following fields :-

- (a) GSTN of respective depot
- (b) GST rate applicable for the index.
- (c) HSN Code for each index etc.,

(B) **Requirement of GSTIN of suppliers, : HSN Code & GST rate for each index**

Stores Branches have been collecting the GSTIN details of each Company and their Distribution Centres, HSN Code and GST rate for each index of all the Companies. The data will be shared in due course of time.

(C) **Unique Identification Number (UIN) of CSD for refund mechanism**

The clarification in this regard is awaited from Ministry of Finance. Applicability of UIN for obtaining 50% GST refund will be clarified at the earliest.

(D) **Sale of non CSD items at URCs and applicability of 50% exemption of GST rates**

Ministry of Finance vide Notification No 06/2017 & 07/2017 both dated 28 June 2017 has exempted sale / supply of goods by URCs to end customers, No URC is entitled to sell non CSD items in the same premises including INCS. Hence, non CSD items sold by any URCs to end customers are not eligible for exemption of GST rates extended by Govt of India.

(E) **Format of Goods received (Form 2) and Return Form 2**

These formats under the VAT regime should continue in the GST regime after removing fields such as VAT, CST Octroi etc and by adding the following fields :-

- (a) HSN code by each index
- (b) GST rate of each index
- (c) GSTN of supplier as well as CSD depot and etc.,

(F) **Raising of Debit Note and Credit Note on Companies**

The depots will raise the debit notes and credit notes against the Companies towards short supply of goods, damaged goods and life expired goods which will be further uploaded to GST network clearly quoting the corresponding purchase invoice details. However, the debit notes and credit notes for non supply, late supply, part supply, non extension on CPS etc are not to be uploaded to GST network since these are raised towards the penalties and not related to the quantum of goods supplied.

(G) **HSN Code and GST rate**

HSN Code and GST rate is being mentioned in all circulars sent to suppliers with copy to all depots. For any changes/revision from time to time depots should maintain proper record and update regularly on receipt of circulars from HO.

(H) **GSTIN of firms**

Though HO is complying data for GSTIN of each firm and will be shared later on, the correct GSTIN data will be available on bills received from firms and same data be complied by each depot depending upon its source of supply and regular checked/updated for each bill so received so that there is no mismatches in returns.