



No. 2017/RVNL/F&A/GST/1

30th January, 2018

All DGM/JGM/AGM (Finance),
RVNL

GST Guidelines No. GST/1/2018

Subject: Procedure for GST Invoicing and related accounting entries.

As you are aware that RVNL is also required to issue GST invoices for certain transactions i.e. –

- i) for the items covered under RCM (for specified services),
- ii) for Misc. Receipts on account of Sale of Tender Documents, Commission on Cess Collection etc.,
- iii) for transfer of material within RVNL (within and Outside the State)
- iv) for imposing L.D./ Penalties on Contractors (Vendors).
- v) for making Advance Receipt Voucher for the advance received from SPVs and other customers i.e. Deposit Works.
- vi) for booking of Revenue for the works executed for SPVs, MoR and other customers (Deposit Works)
- vii) for booking of Profit/ Loss on account of sale of assets.

In this regard necessary provisions have been made in SAP/ ERP to facilitate creation of GST Invoices/ ARV. JGM/Finance Sh. S K Malhotra vide his e-mail dated 29.01.2018 has already provided transaction codes for creation of GST invoices in SAP system, to all FI users. Accordingly, with effect from 1st February, 2018 creation of GST invoices is to be done by the concerned finance personnel at PIUs or Corporate Office, in respect of transactions listed at (i) to (v) above. For transactions listed at (vi) and (vii) creation of GST invoices and ARVs will be done at Corporate Office level.

It is further clarified that necessary accounting entries for booking of GST liability in respect of certain transactions, especially other than contractual, are also to be booked by the PIUs as per the instructions issued by Government of India and this office from time to time.

In view of the above, all DGM/ JGM/ AGM (Finance) may please ensure that no payment is released without issue of GST invoice (wherever applicable) and booking of applicable GST liability in SAP as well as in Tally System.


(Dinesh Kumar)
GM (Finance)