

INTER OFFICE MEMO

Date: 30.06.2017

From: DK Gupta (GM Administration)

**To: All other Concerned
(Head Office and Regional Offices)**

Subject: Purchases of goods/supplies in view of the implementation of GST.

1. As you are aware that GST has been implemented effective from 1st July 2017 which has necessitated change in the procedure to deal with certain supplies. It is brought to the notice of all concerned that the purchase of goods from Unregistered Supplier may please be avoided as it would result depositing the GST under Reverse Charge Mechanism (RCM) by HUDCO and also increase compliances by raising tax invoice / billing of return etc. on their behalf.

2. Further arrangement may please be made with the registered supplier to raise the bills in the name of HUDCO with incorporating respective GSTIN No. on the invoice and payment to be made directly by HUDCO. The reimbursement to employees on account of purchases of Goods / Supplies from unregistered supplier may be avoided as it would also attract payment of GST under Reverse Charge Mechanism (RCM). Accordingly all are requested to devise a method to deal with such purchase / supplies.

DK Gupta
(GM Administration)

**All other Concerned
(Head Office and Regional Offices)**