

കൊച്ചി ശാസ്ത്ര സാങ്കേതിക സർവ്വകലാശാല
COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

No. ACCTS1/A4/GST(PF)

KOCHI-22
Dated: 25.11.2023

CIRCULAR

Sub:- Accounts- GST- Revision of GST Invoice - Furnishing of HSN/SAC code - reg.

Ref :- 1. Cir. No. AR(Accounts)/GST/Misc dated. 14.10.2019

2. Cir. No. ACCTS1/A4/GST(PF) dated 19.12.2022

3. Cir. No. Accts1/so/misc/2020 dated 24.12.2022

4. GST Audit requirement from M/S R Krishna Iyer & Co. ,Chartered Accountants

In order to streamline the GST administration in the University, the following directions are issued.

1. As mandated by Rule 46 of CGST Rules - 2017 inclusion of **HSN/SAC code** for goods or services is a must in the GST invoices issued by the University. Hence GST invoice format has been revised and it shall be **mandatorily be used from 01/12/2023** onwards.

For ease of reference the important HSN /SAC Codes at present used in the University are given below.

Sl No.	HSN/SAC code	Description
1	4707	Recovered (waste and scrap) paper or paperboard /
2	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter
3	997212	Rental or leasing services involving own or leased non-residential property/ Renting immovable property
4	998112	Research and experimental development services in engineering and technology/ related development charges/ related tooling cost
5	998321	Architectural advisory services/ consultancy income/ professional fees
6	998346	Technical testing and analysis services
7	999241	All services related to Higher education service in general
8	999295	All services involving conduct of examination for admission to educational institutions
9	999299	Other Educational support services/COURSE FEE/Registration fee etc
10	999792	Agreeing to do an act/ Tender / Other Miscellaneous Services
11	72041000	Ferrous waste and scrap; remelting scrap ingots of iron or steel

2. The undersigned has been informed that some departments, schools, and centres are delaying the remittance of GST. The GST amount should be remitted to CUF in the same month the invoice is generated. It is essential to file the return and remit it to the government in due time; otherwise, a fine and penalty will be imposed. Hence, you are requested to remit the **GST amount and submit copies of invoices on or before the last working day of the month**, without fail.

3. All are informed that the GST invoices shall be obtained from suppliers for all purchases and services provided for the university. **The GST registration number of the university must be invariably shown in the said GST invoices.** The invoices without the GST registration number of the university will be summarily rejected, as such a practice will cause financial loss to the university while claiming Input Tax Credit.

4. The undersigned has been informed that while entering expenditure bills in the DEAS, the GST details were not correctly given. The University has been subjected to GST Audit, and it requires correct data of GST including HSN/ SAC code on expenditure. Hence all are required to ensure the **correctness of bills including the HSN / SAC code while entering the expenditure bills details in DEAS.**

Sudheer M S *
Finance Officer

* This is a computer generated document. Hence no signature is required.

COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, KOCHI-22, KERALA



E-Mail: cusataccts1@gmail.com Ph No: 0487- 2862237

GST INVOICE

GSTIN : 32AAALC0844J1ZJ

SUBJECT TO KALAMASSERY JURISDICTION

(ORIGINAL)

Invoice No:		Date of Invoice :		
Ref. No.				
Name & Address of the Recipient:		GSTIN of the Recipient:		
Particulars of Goods/Service supplied:	HSNC/SAC		Rate %	Amount
		Taxable Value		
		CGST		
		SGST		
		IGST		
		Additional CESS (if any)		
		TOTAL		₹ 0.00
Total GST Collected in Words (Rs.)				
Whether supply is subject to Reverse Charge ? (Y/N)				
Name of the Department/ Authority providing the supply of Service/Good	REGISTRAR, COCHIN UNIVERSITY of SCIENCE AND TECHNOLOGY	Signature		
		Name & Designation of the Authorised Signatory		