Registered Office ... ELECTRICITY BOARD LIMITED
(A State Government Undertaking)

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED
(A State Govt. undertaking)

Registered office	Vidyut Bhawan, HPSEB, Shimla-171004 (H.P)
CIN	U40109HP2009SGC031255
GST No.	HPSEBL 02 AACCH4894EHZB
Phone No.	0177-2809456(Office) 2801762(Fax) 2655387, 2658908.
Website address	www.hpseb.com , E-mail: aopnghpsebl@gmail.com

No. HPSEBL/F&A-PNG/GST/2018-19:- 1267-94 Dated:- 5-6-2021

To,

1. The Chief Engineer (OP) South, (MM), (SO), (Comm.), (SP), (PCA), HPSEBL, Shimla-4, Central Zone Mandi, North Zone Dharamshala.
2. The Chief Engineer (Gen.) HPSEBL, Sundernagar.
3. The Chief Engineer (ES), HPSEBL Hamirpur.
4. The Under Secretary (Genl.) HPSEBL, Shimla-4.
5. The Superintending Engineer (M&T) Circle, Bilaspur.
6. The Superintending Engineer (DSP), HPSEBL, Shimla-2.
7. The Superintending (Op) Circle HPSEBL Shimla, Solan, Nahan, Rohru, Rampur, Kangra, Dalhousie, Una, Mandi, Bilaspur, Kullu, Hamirpur.
8. The Accounts Officer (Admn.) F&A Wing, HPSEBL Shimla-04.

Sub:- Regarding deficiencies and problems faced by HO in filing GST returns instructions thereof.

Sir,

As you are aware that centralized GST returns are being filed by Head office after obtaining details in annexure 4, 5 & 6 from the units. It has been instructed to the units vide letter dated 05.10.2020 to provide authentic data, duly checked & verified, but it has been seen that the data provided by some of the units is not free from discrepancies.

The head office is facing problems while uploading centralized online GST return on GST portal, due to following discrepancies. Therefore, below mentioned process be strictly complied by the respecting offices for the purpose of correct & timely GST return filing by HO.

1. Annexure 4, for B2B transactions must be filled correctly i.e. Inv. No./Date/GSTIN. No./Name of the party/Address/Pin Code/Item sold description/HSN code/taxable

value/rate of tax/IGST/CGST/SGST/etc. provide these details in Annex. 4, complete in all respects & double check for correctness before sending the same to Head Office.

2. Annexure 6 is being abandoned, as no longer required by HO. Earlier it was required for RCM transactions with unregistered dealers, provisions for the same have been kept in abeyance. Units are therefore advised not to prepare Annexure 6.

3. Annexure 4&5 must reach HO or before 5th of next month to enable HO to consolidate & file GSTR1 on or before due to date i.e. 11th of the next month and GSTR3B before 20th of next month.

4. It must be ensured that all GSTIN No(s.) of parties are correctly entered in respect of B2B transactions before sending annexure 4&5 to HO. The same may be checked by opening site www.gst.gov.in verifying GSTIN NO. in **Search Taxpayer**.

5. The date of the invoice should be for the current month. However, only in some cases it may for the last month. It has been seen invoices of the last years are also appearing, system does not allow sale bills pertaining to last year(s).

6. Bill Nos. should be unique number in consecutive serial number during the year. The number must be less than 15 digit (comprising alpha numeric). Most of the units are not raising invoices with correct number format as suggested. Units are advised to keep control on the number of invoices issued by preparing a register in hard copy or in excel. Detail of serial no. used for the month may be furnished to HO of control.

7. Entry in SAP for Go-Live units must be passed in respect of the detail sent to HO in annexure 4 & 5 and should match with manual GST return.

8. It is reiterated that Bill/invoice must be raised for all transactions mentioned by the units in annexure 4 & 5. LD/sale of scrap/scale of tender/O&M chg. and others, most of the units wrongly mentions Inv. No. & date of the bill raised by the supplier party on which LD is deducted. Invoice must be raised by HPSEBL: unit as & when LD is levied on the party. Similarly, other invoices be raised as and when transaction take place.

You are, therefore requested to ensure the compliance of the above instructions in letter & spirit in future and incomplete data if received in future will not be entertained and penalty if any levied due to delay in filing return on this account shall be the responsibility of the concerned officers/officials.

Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004

Copy forwarded to:-

1) The Sr. PS to Managing Director, HPSEBL for information to worthy MD please.
2) The Sr. PS to Director (F&A), HPSEBL for information to worthy Director please.
3) The Sr. PS to Director (Operation) for information to worthy Director please.
4) The Superintending Engineer(IT) for uploading the instructions in HPSEBL website.

Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004

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