

PANJAB UNIVERSITY, CHANDIGARH
OFFICE OF THE FINANCE & DEVELOPMENT OFFICER

To

All the Chairpersons/
Coordinators of All Centres/
Heads of the Departments/Branches/Constituent Colleges
Directors of Regional Centres/DSW/DCLA
Panjab University, Chandigarh.

No. 1866-2065/FDO/F-143

Dated: 26/4/23

Circular

Sir/Madam,

This is in continuation to Office circular no. 3774-3973/FDO/F-143 dated 20/06/2018.

It has been brought to the notice of the undersigned that in many cases on the bills pertaining to procurement of Goods & Services being submitted by various departments, the GST No. of Panjab University i.e. 04AAAJP0325R2Z0 is not being mentioned.

For proper reporting of transactions on GST portal, it is very much essential to mention GST No. of Panjab University on the vendor's invoice. With respect to procurement of Goods & Services through GEM portal, the concerned department must download the vendor's invoice from the portal and before submitting the same to Accounts Branch, it must be checked that such invoice contains the GST No. of Panjab University. In case of non-compliance, this office will be unable to process such bills for payment.

Regarding procurement of Goods & Services from non-registered vendors under GST Act, it is clarified that in the light of clarification of GST Authorities, procurement from non-registered vendors shall not attract imposition of GST under Reverse Charge Mechanism (RCM) and hence there is no bar for procuring the Goods & Services from non-registered vendors subject to submission of a certificate by vendor that since the turnover of his/her firm is less than the threshold limit prescribed by GST authorities and hence not registered under GST ACT.

Yours Sincerely


Finance & Development Officer

Copy to the following for information/necessary action:

1. SVC for kind information of the Hon'ble Vice-Chancellor
2. The Registrar, PU, Chandigarh for information
3. Director, Computer Centre with a request to circulate the above circular through the official emails of the addresses as above.