

**TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LTD
(ACCOUNTS BRANCH)
(Taxation Division)**

From

K.Sundaravadhanam, B.Sc.,ACA.,ACS.,All Chief Engineers
Director (Finance)
144, Anna Salai
Chennai – 600 002

To

All Superintending Engineers
All Financial Controllers
All DDO's Head Quarters

Lr.No.CFC/GL/FC/ACCTS/DFC/AO/Tax/F.Doc. Evid./D.No.49/2020 dt.21.09.2020.

Sir,

Sub: TANGEDCO – Verification of GSTR2A –Extension of filing due dates
due to COVID-19 – Guidelines issued – Reg.

Ref: 1. CMD's Note order dt: 25.01.2019
2. CIAO's Letter seeking Clarification dt:12.12.2018.
3. Lr. No.CFC/ GL/ FC/ ACCTS/ DFC/ AO/ TAX/F.GST/D.No.112/19
dt.05.02.2019.
4. U.O.No.CE/Proj/DFC/AAO/F.GST/D.20/19,dt.13.02.2019
5. CMD's Note order dt 01.06.2019
6. Lr. No.CFC/ GL/ FC/ ACCTS/ DFC/ AO/ TAX/F. GST./D.No.47 /19
dt. 04.06.2019.
7. Lr.No.CFC/GL/FC/ACCTS/DFC/AO/Tax/F.Doc.Evid./D.No.14/2020
dt.02.06.2020.

Detailed guidelines have been issued for releasing of GST in reference 6th cited above on the petty cash vouchers of Imprest and Temporary advance, POs and K2 agreements of thermal stations and distribution circles, project bills, headquarters and coal wing, etc. It was also instructed in reference 7 cited above, that in case of thermal stations that it is not necessary to verify the GSTR2A while passing the bills during the period from March 2020 to July 2020 in view of time extension given by Government of India to file GSTR 1 returns due to COVID -19 pandemic.

For projects it was instructed that CA certificate need not be insisted for quarters Jan 2020 to March 2020 and April 2020 to June 2020. In respect of other bills it was instructed that before the release of SD, EMD and retention money withheld, etc. it shall be ensured that the passed invoices during March 2020 to July 2020 is reflected in the GSTR2A.

It was also stated that payment of such bills where ITC is availed will also have to be made within 180 days. Otherwise the ITC credit will have to be reversed and credit can be taken on payment to the supplier. The due date for filing the GSTR1 returns from the month of July 2020 has not yet been extended by the Government of India as of today.

Therefore the existing guidelines as in reference 6 will continue to apply and the instructions are reproduced for further necessary action at your end.

- i) Petty vouchers of Imprest and Temporary advance **need not be verified** for GST remittance by suppliers.
- ii) In case Pos and K2 Agreements, the verification of GST remittance **need not be carried out for each and every bill** of supplier /contractors and GSTR 2A could be verified only at time of PO/K2 Agreement closure **except for ITC benefit eligible expenses in Thermal stations** which has to be verified invoice wise. In case of non-filing of GSTR1 by supplier/contractors, the release of S.D, EMD, Retention money may be withheld.
- iii) In case of smaller K2 agreement cases, in Distribution circles where EMD, SD, are waived only at the time of subsequent K2 agreement executed, GSTR2A proof for the previous K2 agreement may be verified, subject to release of payment from TANGEDCO for their bills. In case of non-filing, further K2 agreement shall not be executed with such contractors.
- iv) For admitting **Project bills, CA certificate on quarterly basis** may be obtained. In case of non-filing of GSTR1 by suppliers, further projects bills may not be admitted till GSTR1 filed by contractors.
- v) In case of thermal stations & Head quarters coal wing, Since ITC is availed on direct and indirect costs associated with fly ash generation, GSTR 2A verification is required. While passing the invoices of subsequent month, it can be verified whether the GST on the previous month's invoice has been paid, through verifying GSTR2A. In case of non-filing of GSTR by suppliers, further bills shall not be admitted.
- vi) In order to claim ITC from suppliers Bills in thermal stations, the payments of such bills shall have to be made within 180 days of invoices and this may be ensured.

Excess GST claim by suppliers :

There may be difference between GST claimed from TANGEDCO and remitted to Govt. in GSTR 2A. Any lesser GST remittance found in GSTR 2A than claimed from TANGEDCO, the excess claim of GST from TANGEDCO shall be recovered from suppliers, duly adhering regular procedures. The GSTR 2A for the period March 2020 to August 2020 has been hosted in www.tnebnet.org.

Sd/- dt 21.09.2020

Director/Finance