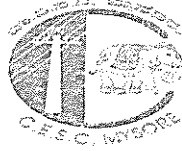


# KAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(Government of Karnataka undertaking)

Ph. No.: 0821-2417106  
Fax. No.: 0821-2417105  
Email: [cfo@cescmysore.org](mailto:cfo@cescmysore.org)  
CIN:U40109KA20045GC035177



Corporate Office,  
NO.29, Vijayanagar, 2<sup>nd</sup> Stge ,  
Chinkal, Mysuru-570017.

No.CFG/GM/DGM(A&R)/AGM(Tax)/17-18/ *Cys-540*

Date: *31 JUL 2017*

To,  
The Chief Engineer(Ele), Mysuru Zone,  
All Superintend of Engineer(Ele), O&M Circles,  
All Executive Engineers(Ele), O&M Divisions,  
Asst. General Manager(I/M), Corporate Office,  
CESC.

Sir/Madam,

Sub: Procedure to be followed in respect of maintenance of Records of sales & Purchase of Goods / Services under GST and Submission of information for filing of returns to Corporate office-Reg.

\*\*\*\*\*

With effect from 01.07.2017, the Central Government with the concurrence from the State Government implemented **Goods & Services Tax (GST)** subsuming the Taxes like Central Excise Duty, Service Tax, VAT, CST, Entry Tax, Entertainment Tax, Luxury Tax etc. Further the Govt. is intend to implement "**One Nation One Tax**" and uniform tax throughout the country.

Apart from this Govt. also has the intention for seamless movement of goods across the country without any hurdles. With this background CESC has organised periodical Seminars and Workshop on the subject matter time to time and issued various circulars to this effect. CESC has registered under GST Act and obtained Registration No:-29AACCC6636P1Z1.

During the Workshop it was emphasised the procedure to be followed by the company in respect of payment of Tax, filing the Returns on due dates, compliance of GST Act & Rules at the Zonal, Divisional and Sub-Divisional level. It has been published in the company website and made available to all.

Further to the above, the following procedure and action plan is insisted for smooth implementation of GST and also adhere the Rules and regulations by the company.

The payment of Tax and compliance of procedures shall be categorised in to following parts for easy understanding :-

I. GST payable on Revenue Receipt by Sales & Service (Supply of Goods & Services) by CESC.

II. Purchase of Goods & Services from Registered Suppliers.

III. Purchase of Goods & Services from Un-registered dealer and GST payable under reverse charge mechanism.

IV. Purchase of Goods & Services from Registered dealer and GST payable under reverse charge mechanism.

V. Payment of TDS for Purchase of Goods & Services.

I. GST payable on Revenue Receipt by Sales & Service (Supply of Goods & Services) :-

Issue of Bill of Supply for Electricity :-

- A. Transmission and Distribution of **Electricity is exempted** from GST. Therefore company need not have to pay nor collect GST for the sale or distribution of Electricity by the consumers. However, **Electricity Tax** hitherto imposed by the State Govt. will **continue** and the same has to be paid by CESC.
- B. The company has to issue "**Bill of Supply**" to the consumers and should mention GST Registration no. in the Bill of supply.
- C. In case the consumer insists, provision should be made to print consumers GST registration no. in the Bill of Supply.
- D. In the Bill of Supply the Service Accounting Code (SAC) should be printed.
- E. Division-wise separate continues Serial number for Bill of Supply should be given for proper identification.
- F. A detailed Statement showing the total Bill of Supply for the day should be prepared and a consolidated statement for the month should be sent to Corporate Office on or before 06<sup>th</sup> of the next month.

- G. Corporate Office will consolidate the total revenue collection from all the Divisions for the Electricity supply and upload the data on or before 10<sup>th</sup> of the next month in the GST website as specified under GST Act & Rules.
- H. There is no provision to file revised Return under the GST Act and hence, care should be taken to account all the Bill of Supply for the month.

**Issue of Invoice for Supply of Goods:-**

- I. Invoice should be issued for Sale of Scrap, Tender forms Etc., Applicable CGST, SGST and IGST should be mentioned separately in the Invoice.
- J. GSTIN No of the buyer of the goods should be obtained before supply of goods.
- K. **Four Digit HSN code** (Harmonised System of Nomenclature) of the Scrap item should be mentioned in the invoice.
- L. Proforma of the Invoice frequently sold by the company is given in the **Appendix-01**
- M. Some of the Scrap items sold by the CESC and their applicable tax rate at present is given below:

**Sale of Waste & Scrap**

S.N	Amount Collected by CESC by sale of Goods	HSN Code No	Applicability of G.S.T.
1	Waste & Scrap of Iron & Steel	7204	18%
2	Waste & Scrap of Plastic	3915	18%
3	Waste & Scrap of Wood	4401	5%
4	Waste & Scrap of News Paper & Periodicals	4707	12%
5	Waste & Scrap of Transformer	8504	18%
6	Waste & Scrap of Ferrous Metal	7204	18%
7	Waste & Scrap of Electric Wires & Cables (Sheathed cables)	8544	28%
8	Waste & Scrap of Copper Wires & Cables	7413	18%
9	Waste & Scrap of Electric Aluminium Wires	7614	18%
10	Waste & Scrap of Transformer Oil	2710	18%

The above items are only Illustrative and not Exhaustive. If any changes in the GST law for the above items, the revised law shall be applicable.

- N. HSN code for any other scrap item not covered under list may be obtained from Corporate Office.
- O. Division-wise separate continues **Serial number for Invoice** should be given for proper identification.
- P. A **detailed Statement** showing the total invoice details for the whole month should be sent to Corporate Office **on or before 06<sup>th</sup> of the next month**. Corporate Office will consolidate the total supply of scrap and upload the data on or before 10<sup>th</sup> of the next month in the GST website and pay Tax on or before 20<sup>th</sup> of the next month as specified under GST Act & Rules. Specimen of the **Statement of Sale /Services is enclosed as Annexure-1**

**Issue of Invoice for Supply of Services :-**

- Q. The following are the main revenue receipts from the supply of Services and the applicable GST rate along with HSN/SAC Code are given below:-

S.N	Amount Collected by CESC by providing Various Services.	HSN / SAC Code No	Applicability of G.S.T.	Remarks
1	Revenue Receipts on Sale of Electricity Supply	996912	0%	Electricity distribution services exempted from Tax.
2	Collection of Registration Fees on HT/LT/Temporary Application on supply of Electricity	998631	18%	Support services to electricity transmission and distribution.
3	HT/LT Meter Testing Charges	998631	18%	Support services to electricity transmission and distribution.
4	Compounding Charges/BBC	998631	18%	Support services to electricity transmission and distribution.
5	Supervision Charges	998631	18%	Support services to electricity transmission and distribution.
6	Initial Security Deposit	998631	18%	(a) If it is Refundable - GST 0% (b) If it is non Refundable then - GST 18% under Support services to electricity transmission and distribution.
7	Additional Security Deposits	998631	18%	(a) If it is Refundable - GST 0% (b) If it is non Refundable then - GST 18% under Support services to electricity transmission and distribution.

8	Meter Security Deposits	998631	18%	(a) If it is Refundable - GST 0% (b) If it is non Refundable then - GST 18% under Support services to electricity transmission and distribution.
9	Augmentation Charges	998631	18%	Support services to electricity transmission and distribution.
10	Fees for Testing of Installation	998631	18%	Support services to electricity transmission and distribution.
11	Fees Collected towards Inspection of Installations	998631	18%	Support services to electricity transmission and distribution.
12	Fees Collected towards Issue of NOC	998631	18%	Support services to electricity transmission and distribution.
13	Transfer of Application	998631	18%	Support services to electricity transmission and distribution.
14	Name Transfer Fees	998631	18%	Support services to electricity transmission and distribution.
15	Amount Collected towards Deposit Contribution Works	998631	18%	Support services to electricity transmission and distribution.
16	RTI Application Fees	NA	0%	Fee Collected as Prescribed by the Govt.
17	Amount Collected towards providing information under RTI Act.	NA	0%	Fee Collected as Prescribed by the Govt.
18	Service Line Charges	998631	18%	Support services to electricity transmission and distribution.
19	Ledger Abstract Fees	998631	18%	Support services to electricity transmission and distribution.
20	Amount Collected towards Self-Execution Works	998631	18%	Support services to electricity transmission and distribution.
21	Vendor Approval Fees	998631	18%	Support services to electricity transmission and distribution.
22	Tender Application Fees	998631	18%	Support services to electricity transmission and distribution.
23	EMD/Security Deposits/Bank Guarantees	998631	18%	(a) If it is Refundable - GST 0% (b) If it is non Refundable then - GST 18% under Support services to electricity transmission and distribution.

24	Advance Consumption Charges	998631	18%	Support services to electricity transmission and distribution.
25	Meter Burnt-out Cost	998631	18%	Support services to electricity transmission and distribution.
26	Additional load Fees	998631	18%	Support services to electricity transmission and distribution.
27	Load Reduction Fees	998631	18%	Support services to electricity transmission and distribution.
28	Rent Received from let-out of CESC Property.	997321	18%	Renting of Services.

The above items are only Illustrative and not Exhaustive. If any changes in the GST law for the above items, the revised law shall be applicable.

- R. Invoice should be issued for the revenue receipts from Services.
- S. Applicable CGST, SGST and IGST should be mentioned separately in the Invoice.
- T. GSTIN No of the buyer of the goods/services should be obtained before supply of goods.
- U. SAC (Service Accounting Code) of the item should be mentioned in the invoice. Proforma of the Invoice for the Services is given in the **Appendix-01**.
- V. In the case of Initial Security Deposit, Additional Security Deposits, Meter Security Deposits, EMD/Security Deposit/Bank Guarantee, if it is refundable, no GST shall be paid. If it is non refundable or adjusted towards the payment, then applicable GST should be paid in the month of receipt of Deposit.
- W. Division-wise separate continues Serial number for Invoice should be given for proper identification.
- X. A detailed Statement showing the total invoice details for the whole month should be sent to Corporate Office on or before 06<sup>th</sup> of the next month.
- Y. Corporate Office will consolidate the amount received for the above services and upload the data on or before 10<sup>th</sup> of the next month in the GST website and pay Tax on or before 20<sup>th</sup> of the next month as specified under GST Act & Rules.
- Z. Apart from the above, if any other services provided like, rent received for the Building given for rent for commercial purpose, amount received from the persons using Electrical Poles for fixing TV Cables by the Cable Operators or any amount received for the supply of services, Invoice should be issued and the same should be accounted for GST payment.

## II. Purchase of Goods & Services from Registered Suppliers :-

CEESC is buying Goods & Services from various suppliers. The following precautionary measures to be taken in respect of Purchase of Goods & Services.

- A. As far as possible Goods or Services should be purchased from Registered suppliers. Company is not entertaining to purchase from un-registered dealers.
- B. While placing the Purchase Order / Work Order, Company GSTIN No., Suppliers GSTIN No should be mentioned.
- C. In the Purchase Order / Work Order, Quantity, Rate/unit, Total Amount and other payments like Forwarding charges, Transportation charges, Insurance should be shown separately.
- D. The supplier has to issue proper invoice mentioning HSN Code / SAC Code, GST amount separately in his invoice as specified under GST Act. Applicable Tax for other payments like Forwarding charges, Transportation charges, Insurance should also shown separately in the invoice.
- E. The payment towards GST amount mentioned in the invoice shall be paid to the supplier only after he upload the invoice details in GSTR-2 on due dates. Company can verify the GST paid details from the website.
- F. In the case of short receipt or rejections, necessary Debit Note or Credit note should be issued mentioning the GST amount. The Debit Note or Credit note also should be uploaded in the GST website.
- G. In the case of Advance paid to the Supplier, necessary invoice or Payment Voucher has to be issued by the supplier and GST amount should be paid by him in the month.
- H. A detailed statement showing the Purchase of Goods / Services from the Registered dealers should be sent to the Corporate Office within 14<sup>th</sup> of the next month.
- I. Proforma of the **Purchase of Goods/Obtaining of Services Statement** is enclosed as **Annexure-2**
- J. GST amount shall be accounted as per the order No.CEESC/CFO/GM(A&R)/DGM(A&R)/CYS-466 Dated:21.07.2017.

## III. PURCHASE OF GOODS AND SERVICES FROM UN-REGISTERED DEALER AND GST PAYABLE UNDER REVERSE CHARGE MECHANISM:-

- A. As already informed company is not entertaining for purchase of Goods or Services from Un-Registered person. However, in stray cases, the company may have to purchase goods from un-registered person. In such cases, the company is liable to pay GST under reverse charge mechanism.
- B. Un-Registered Person has to issue Bill of Supply for the sale of goods or services.
- C. He should not charge tax in the Bill.

- D. If the Purchase Order / Work Order is inclusive of Taxes, then while passing the bill, the GST amount should be deducted from his bill and it should be paid to the Govt under reverse charge.
- E. If the Purchase Order / Work Order is exclusive of Taxes, then while passing the bill, the GST amount should be added to the Bill amount and the tax amount should be paid to the Govt under reverse charge.
- F. As soon as the payment is made to the suppliers, Payment Voucher has to prepare by the company giving the details of suppliers Invoice No., Invoice amount, Tax paid under reverse charge.
- G. In the case of Supply of goods by the Un-Registered dealer, if the payment is not made within 30 days of the date of Invoice, then it is deemed that the goods are supplied. The liability of Tax arises after 30 days irrespective of payment to the supplier of goods. Hence, Payment Voucher has to prepare and Tax has to pay in the month. A provision is to be made in the suppliers Bills for having debited the Tax amount and paid under reverse charge mechanism
- H. In the case of Supply of Services by the Un-Registered dealer, if the payment is not made within 60 days of the date of Invoice, then it is deemed that the Service is provided. The liability of Tax arises after 60 days irrespective of payment to the supplier of Service. Hence, Payment Voucher has to prepare and Tax has to pay in the month.
- I. And the GST amount shall be accounted as per the order No.CESC/CFO/GM(A&R)/DGM(A&R)/CYS-466 Dated:21.07.2017.

**IV. PURCHASE OF GOODS AND SERVICES FROM REGISTERED DEALER AND PAYABLE UNDER REVERSE CHARGE MECHANISM:-**

- A. Apart from the above, the supply of services from the following persons are liable to pay under reverse charge by the company irrespective whether the service provider is register or not.

1	Services under RCM	GST Code	Rate of GST	Rate of GST of Service provider	Rate of GST for Service Receiver
1	Service by Govt. or Local Authority	Respective GST code	18.00%	0.00%	18.00%
2	Transportation charges (GTA)	996511	5.00%	0.00%	5.00%
3	Legal Services by an Advocate	998216	18.00%	0.00%	18.00%
4	Arbitral Tribunal	998216	18.00%	0.00%	18.00%



If any changes in the GST law for the above items, the revised law shall be applicable.

B. In the above case also, if the Work Order is inclusive of Taxes, then while passing the bill, the GST amount should be deducted from his bill and it should be paid to the Govt under reverse charge.

If the Work Order is exclusive of Taxes, then while passing the bill, the GST amount should be added to the bill and the tax amount should be paid to the Govt under reverse charge.

C. As soon as the payment is made to the suppliers, Payment Voucher has to prepare by the company giving the details of Invoice No, Invoice amount, Tax paid under reverse charge.

D. In the case of above services, if the payment is not made within 60 days of the date of Invoice, then it is deemed that the Service is provided. The liability of Tax arises after 60 days irrespective of payment to the supplier of Service. Hence, Payment Voucher has to prepare and Tax has to pay in the month.

E. A detailed statement showing the Purchase of Goods / Services from the Un-Registered dealers should be sent to the Corporate Office within 6<sup>th</sup> of next month.

F. Proforma of the Purchase Statement is enclosed as **Annexure-03**.

G. And the GST amount shall be accounted as per the order No.CESC/CFO/GM(A&R)/DGM(A&R)/CYS-466 Dated:21.07.2017.

## V. PURCHASE OF GOODS FROM DEALERS OPERATING UNDER COMPOSITION

### MEHTOD:-

A. Under Section-10 of GST Act, where the turnover of the supply of goods by a dealer less than Rs.75 Lakhs in a year, he can opt for payment of Tax under Composition method subject to certain conditions. The rate of Tax is prescribed as follows :-

- (a) 2% in the case of Manufacturer.
- (b) 1% in the case of Trader.
- (c) 5% in the case of Hotelier.

B. The conditions for the composition method is as follows :-

- (a) Such dealer should be registered under Composition scheme.
- (b) The dealer is not engaged in supply of services.
- (c) He has to issue "Bill of Supply" and not Invoice.
- (d) He is not allowed for Interstate Sales.
- (e) He is not allowed to charge tax in his Bill of Supply.

- C. For the supply of goods by the Composition dealer, the company need not have to pay tax under reverse charge mechanism. Hence, there shall not be deduction of tax from his Bills.
- D. Composition method is not applicable for supply of Services.
- E. A detailed statement showing the Purchase of Goods from the Composition dealers should be sent to the Corporate Office within 14<sup>th</sup> of the next month.
- F. And the GST amount shall be accounted as per the order No.CESC/CFO/GM(A&R)/DGM(A&R)/CYS-466 Dated:21.07.2017.

#### **VI. PAYMENT OF TDS FOR PURCHASE OF GOODS AND SERVICES:-**

- A. Under Section-51 of GST Act, Tax Deducted at Source (TDS) has been introduced by the Govt. If the Goods or Services has supplied by a person to a department or establishment of the Central Government or State Government, then the buyer of the Goods/Services has to deduct TDS at 1% from his Bills and remit to the Govt. Since CESC is a state Government establishment, CESC is liable to deduct 1% TDS for the purchase of goods or services. This is apart from deduction of TDS under Income tax Act. Conditions for deduction and payment of Tax is as follows :-
  - (a) Company has to take separate registration for deduction and payment of TDS.
  - (b) TDS applicable where the total value of such supply under a contract or against an invoice or a bill exceeds Rs.2,50,000/- excluding Taxes.
  - (c) TDS is applicable only for the purchase of goods or services within the state (Local Purchase).
  - (d) No TDS shall be deducted for the goods/services purchased from outside the State (IGST Purchase)
  - (e) Such TDS deducted amount shall be deposited to the Govt. within 10 days of next month and TDS details should be uploaded in the website.
  - (f) Within 5 days of payment, TDS Certificate should be issued to the supplier.

**Vide Notn. No.09/2017 the Govt. has not yet implemented Sec.51 of GST Act. Hence, no TDS shall be deducted till Govt. implements the deduction of TDS.**

#### **VII. INTER UNIT TRANSFER OF GOODS :-**

- A. For the Inter unit transfer of goods, necessary Bill of Supply should be issued. For Inter unit transfer of goods GST need not have to pay. Further E-Waybill also has to issue for the transfer of goods. Separate Sl.No. for Bill of Supply shall be used for Inter unit transfer of goods.

### VIII. DEBIT NOTE AND CREDIT NOTE :-

- A. In the following cases, Debit Note / Credit Note shall be issued :-
- (a) Difference in price after the issue of Invoice for sale or supply of service by CESC.
  - (b) Difference in price after issuing the Invoice or Bill for the supply of goods or services by the supplier.
  - (c) Goods or Services rejected and returned to the supplier either in full or partial.
  - (d) Goods or Services short received against the Invoice.
- B. The Debit Note / Credit Note has to prepare as and when the difference in price or Goods short received or rejected and returned.
- C. Separate Sl.No. should be given for Debit Note/Credit Note and a detailed statement of Debit Note/Credit note should be submitted within 6<sup>th</sup> of next month.

### IX. RESPONSIBILITIES OF THE ACCOUNTING UNITS :-

- A. The officials may kindly note that based on the information furnished by the Zonal Office, Divisional Office or Sub-Divisional Office, consolidated Return will be filed and Tax will be paid by the Corporate Office. Therefore information in the prescribed formats shall be submit in both soft copy and hardcopy to the corporate office within 6<sup>th</sup> of the next month without fail.
- B. While furnishing the information or data, care should be taken to furnish complete and full information.
- C. Any information furnished found to be wrong or incorrect, the same should be brought to the notice to the Corporate Office for taking corrective action.
- D. The respective Zonal/Circle/Divisional/Sub-Divisional Office is fully responsible for the information/data furnished by the said Zonal/Circle/Divisional/ Sub-Divisional Office.
- E. They are also responsible and coordinate for the Audit of Records & Returns by the GST Officers whenever called for.
- F. During the inception of GST, there are frequent changes in the Act & Rules. The above said views has been furnished based on the statutory provisions and the law laid down under the present Act & Rules.
- G. Any information which is furnished incompletely, that matter shall be treated very seriously.
- H. The O&M –Aos, DCAs at Circle office, CA at Zonal office shall ensure that a separate register [**GST Register**] is maintained at concerned accounting units level and during the inspection of office, must ensure and certified on the register about the accuracies of the information.

I. The accounting units shall follow and make compliance of the Rules and Regulations of the GST is published in the CESC Website

<http://www.cescmysore.org/en/component/content/article?id=186>

J. Any discrepancies and shortcomings or clarification if any required that shall be bring to the notice of the under signed.

Yours faithfully,

  
Chief Finance Officer.

Copy to :-

- The Chief General Manager (I/A), CESC, Corporate office, Mysore, kind information.
- General Manager, Project/Commercial/Purchase/A&R, CESC, Corporate office.
- Deputy General Manager, Project/Commercial/Purchase/A&R, CESC, Corporate office.
- Assistant General Manager, Revenue/~~Tax~~/Finance/Admin/EBC/Pension, CESC, Corporate office.
- PS to MD/DT/CFO.
- ~~All~~ All Accounts Officers, CESC.
- M.F.







# Goods and Services Tax

## Proforma as per GST Rules

- 1 ] Invoice
- 2 ] Bill of Supply
- 3 ] Receipt Voucher
- 4 ] Payment Voucher
- 5 ] Refund Voucher
- 6 ] Debit Note
- 7 ] Credit Note





# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## TAX INVOICE

Original for Receipt
Duplicate for Supplier/Transporter
Triplicate for Supplier

Reverse Charge :		Transportation Mode :	
Invoice No. :	CESC/17-18/00000	Vehicle Number :	
Invoice Date :		Date of Supply :	
State :	Karnataka	Place of Supply :	
	State Code :		

Details of Receiver   Billed to:				Details of Consignee   Shipped to:			
Name :		Name :		Name :		Name :	
Address :		Address :		Address :		Address :	
GSTIN :		GSTIN :		GSTIN :		GSTIN :	
State :		State :		State :		State :	
	State Code :				State Code :		

Sr. No.	Name of Product / Service	HSN ACS	UOM	Qty	Rate	Amount	Less: Discount	Taxable Value	CGST		SGST		IGST		Total
									Rate	Amount	Rate	Amount	Rate	Amount	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
Total :															

Total Invoice Amount in Words:	Total Amount Before Tax	:	-	
	Add : CGST	:	-	
	Add : SGST	:	-	
	Add : IGST	:	-	
	Tax Amount : GST	:	-	
: Bank Details :		Total Amount After Tax	:	-

• Bank Account Number : [[[Account Number]]]  
• Bank Branch IFSC : [[[IFSCCODE]]]

: Terms and Conditions :

GST Payable on Reverse Charge :  
Certified that the particulars given above are true and correct.  
For, CESC.

(Common Seal)

Authorised Signatory



# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## Bill of Supply

Serial Number : CESC/17-18/00000	State : Karnataka
Date of Issue :	State Code : <input type="text"/>

Details of Receiver   Billed to:		Details of Consignee   Shipped to:	
Name :		Name :	
Address :		Address :	
GSTIN/UIN :		GSTIN/UIN :	
State : <input type="text"/>	State Code : <input type="text"/>	State : <input type="text"/>	State Code : <input type="text"/>

Sr. No.	Description of Product / Service	HSN ACS	UOM	Qty	Rate	Amount	Less: Discount	Value of Supply
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
<b>Total :</b>								

Total Invoice Amount in Words:

<b>: Bank Details :</b> • Bank Account Number : [[[Account Number]]] • Bank Branch IFSC : [[[IFSCCODE]]]	(Common Seal)	Certified that the particulars given above are true and correct.  For, CESC.
<b>: Terms and Conditions :</b>		Authorized Signatory

[ E&OE ]



# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## RECEIPT VOUCHER

Details of Receiver										
Name :			Reverse Charge :							
Address :			Voucher Number :							
GSTIN/UIN :			Voucher Date :							
State :			Place of Supply :							
State Code :			State :							
State Code :			State Code :							
Description of Product / Service	HSN ACS	Taxable Value	CGST		SGST		IGST		Advance Received (Rs.)	
			Rate	Amount	Rate	Amount	Rate	Amount		
Certified that the particulars given above are true and correct.  For, CESC.   Authorized Signatory			Total Amount Before Tax :							-
			Add : CGST :							-
			Add : SGST :							-
			Add : IGST :							-
			Tax Amount : GST :							-
			Total Amount After Tax :							-
GST Payable on Reverse Charge :							-			

[ E&OE ]



# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## PAYMENT VOUCHER

Details of Supplier											
Name :					Voucher Number :						
Address :					Voucher Date :						
GSTIN/UIN :					Place of Supply :						
State :					State :						
State Code :					State Code :						
Description of Product / Service	HSN ACS	Taxable Value	CGST		SGST		IGST		Amount Paid (Rs.)		
			Rate	Amount	Rate	Amount	Rate	Amount			
Advance Paid [in Words]:											
Certified that the particulars given above are true and correct.  For, CESC.  Authorized Signatory					Total Amount Before Tax :						
					Add : CGST					:	
					Add : SGST					:	
					Add : IGST					:	
					Tax Amount : GST					:	
					Total Amount After Tax :						

[ ESD ]



# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## REFUND VOUCHER

Details of Receiver									
Name :					Reverse Charge :	No			
Address :					Voucher Number :				
GSTIN/UIN :					Voucher Date :				
State :			State Code :		Against Receipt No. :				
Description of Product / Service	HSN ACS	Taxable Value	CGST		SGST		IGST		Amount Refunded (Rs.)
			Rate	Amount	Rate	Amount	Rate	Amount	
Amount Refunded [in Words]:									
Certified that the particulars given above are true and correct.  For, CESC.			Common Seal			Total Amount Before Tax :			
Authorised Signatory						Add : CGST :			
						Add : SGST :			
						Add : IGST :			
						Tax Amount : GST :			
						Total Amount After Tax :			
					GST Payable on Reverse Charge :				

[ E&OE ]



# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## Debit Note

Document No. :	
Date of Issue :	Against Invoice / Bill of Supply
State :	Against Invoice / Bill of Supply No. :
State Code : <input type="text"/>	Date of Invoice / Bill of Supply :

Details of Receiver   Billed to:		Details of Consignee   Shipped to:	
Name :		Name :	
Address :		Address :	
GSTIN :		GSTIN :	
State :	State Code : <input type="text"/>	State :	State Code : <input type="text"/>

Sr. No.	Name of Product / Service	HSN ACS	UOM	Qty	Rate	Amount	Less: Discount	Taxable Value	CGST		SGST		IGST		Total
									Rate	Amount	Rate	Amount	Rate	Amount	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
<b>Total :</b>															

<b>Total Invoice Amount in Words:</b>	Total Amount Before Tax : -
	Add : CGST : -
	Add : SGST : -
	Add : IGST : -
	Tax Amount : GST : -
	<b>Total Amount After Tax : -</b>

**: Bank Details :**

- Bank Account Number : [[[Account No.]]]
- Bank Branch IFSC : [IFSCCODE]

**: Terms and Conditions :**

Certified that the particulars given above are true and correct.

For, CESC.

(Common Seal) Authorized Signatory



# CHAMUNDESWARI ELECTRICITY SUPPLY CORPORATION LIMITED

(A Karnataka Govt. undertaking)

GSTN-29AACCC6636P1Z1

O&M Division- .....

## Credit Note

Document No. :		Against Invoice / Bill of Supply	
Date of Issue :		Against Invoice / Bill of Supply No. :	
State :	State Code : <input type="text"/>	Date of Invoice / Bill of Supply :	

Details of Receiver   Billed to:				Details of Consignee   Shipped to:			
Name :				Name :			
Address :				Address :			
GSTIN :				GSTIN :			
State :	State Code : <input type="text"/>			State :	State Code : <input type="text"/>		

Sr. No.	Name of Product / Service	HSN ACS	UOM	Qty	Rate	Amount	Less: Discount	Taxable Value	CGST		SGST		IGST		Total
									Rate	Amount	Rate	Amount	Rate	Amount	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
<b>Total :</b>															

<b>Total Invoice Amount in Words:</b> _____		Total Amount Before Tax : _____	
		Add : CGST : _____	
<b>: Bank Details :</b> • Bank Account Number : {{{Account No.}}}		Add : SGST : _____	
		Add : IGST : _____	
		Tax Amount : GST : _____	
		Total Amount After Tax : _____	
<b>: Terms and Conditions :</b> _____		Certified that the particulars given above are true and correct. For, CESC,	
		(Common Seal) <span style="float: right;">Authorised Signatory</span> <div style="text-align: right;">[ EBOE ]</div>	