



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/AC&BW/ACCOUNTS/307/2018/Circular/1449-1455

27.03.2018

CIRCULAR

Reference is invited to circular no CBSE/AC&BW/ACCOUNTS/307/2018/Circular/1121-1170 dated 09.02.2018 (enclosed) & circular no CBSE/AC&BW/ACCOUNTS/307/2017-18/Circular/1022 dated 29.01.2018 (enclosed) vide which it was informed that payments to advocate in respect of legal fee & payment to goods transport agency is covered under Reverse Charge Mechanism and it was requested to religiously follow the instructions.

In this regard, it has been observed that the information on legal payments (GST Rate 18%) and goods transport agency payments (GST rate 5% without ITC) have not been provided to Headquarters by the units of the Board functional in Delhi (viz. RO Delhi, ART&I wing, CTET Unit, NEET Unit) within the time frame which is resulting to levying of late fee, interest & penalty on the Board.

In view of this, all the units are requested to strictly adhere with the guidelines & to provide the following data on monthly basis latest by 10th of the following month:

1. For Reverse Charge Mechanism (for services specified in circular dated 09.02.2018):

Firm/supplier /Advocate name	Bill no	Bill date	Bill amount	Date of payment	Remarks

2. For forward Charge (Scrap sale)

Name of te party	Bill no	Bill date	Bill amount	Date of payment	Remarks

Bharti Zade

(Bharti Zade)
I.A.F.A.

Distribution:-

1. PS to Chairperson, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. ART&I wing
4. RO Delhi
5. NEET Unit
6. CTET Unit