



The Kolkata Municipal Corporation
Office of the Municipal Commissioner
Central Municipal Office Buildings,
5, S.N. Banerjee Road, Kolkata - 700 013

Date: 21/12/2017

Municipal Commissioner's Circular No. 61 of 2017-18

Sub.: Corrigendum of Mpl. Commissioner's Circular No.58 of 2017-18, dated 14.12.2017, regarding Work Procedure for passing of Bills of Work Contract/ Procurement/ Composite Suppliers out of local fund, Government Fund and Revenue Fund of KMC.

In terms of Government notification regarding GST as issued from time to time the following work procedure needs to be followed for passing of bills relating to works contract/ procurement/ composite supply payable out of the Local Fund.

1. All bills submitted by the engaged contractors on or after 01/07/2017 for procurement or composite suppliers and executed on or after 01/07/2017 for works contract should be invariably be accompanied either by Tax Invoice or Bill of supply as the case may be.
2. Necessary entries for GST components from bills as submitted by engaged contractors are to be incorporated in ERP system at the time of generation of UBN. Components of GST as incorporated in the bill by contractors/ agencies and the onus will lie upon the said contractor/ agency. Necessary entries for GST may be incorporated in the system and necessary modification in ERP system should be done by the I.T. Department in text form i.e. "GST Component as per information furnished by the contractors/ agencies".
3. In respect of tax invoice, contractor or the agency will be the authorize signatory who are submitting the tax invoice.
4. In case of post GST bills which are lying with FACC for payment but entries relating to GST components are not shown both in bills & in ERP system, FACC Department is requested to return such bills for incorporation of such components both in bills and ERP system so as to make early disbursement from Local Fund.
5. Sample revised Format for Tax Invoice & bill of supply as attached herewith may be followed.
6. This circular will be applicable irrespective of source of fund i.e. for any works executed out of Government fund or revenue fund of KMC.

Encl: As stated.


MUNICIPAL COMMISSIONER

Distribution:

Tax Invoice

Customer Name	GST- No.	Dated :
	Delivery Note	Mode/Term of Payment
	Supplier's Ref.	Other Reference(s)
Buyer THE KOLKATA MUNICIPAL CORPORATION 5, S.N. BANERJEE ROAD, KOLKATA - 700013 PAN/IT NO. : AAALT1025G TAN : CALT00409D GSTIN/UIIN : 19AAALT1025G1Z6 State Name : West Bengal Code : 19	Buyer's order No. /2017-18	Dated:
	Despatch Through	Destination
	Terms of delivery	

Sl. No.	Description	HSN/SAC	Rate	Qty.	Central Tax		State Tax		Amount
					Rate	Amount	Rate	Amount	
1.		Rate Amount Rate Amount							
	AS PER FORM 65 (CHAPTER VII, ART. 127)								
	Invoice Value								
	Taxable Value =								
	Total Invoice amount in words							Total Amount before Tax	
								Add : CGST	
								Add : SGST	
								Total Tax Amount	
								Round off	
								Total Amount after Tax	
								GST on Reverse Charge	

Company's Bank Details Bank Name : A/C. No. : IFSC Code : Company's PAN :	For Authorised Signatory
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