



GOVERNMENT OF INDIA  
MINISTRY OF DEFENCE

OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FYS)  
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No A/II/246/SH/ISSUE/GST/2017-18

Dated: 28.11.2017

To

The Controller of Finance &amp; Accounts (Fys.)

1. Avadi Group of Factories, Heavy Vehicle Factory, Avadi, Chennai-600054.
2. Ambajhari Group of Factories, Ord. Factory, Ambajhari-440021.
3. Kirkee Group of Factories, Ammn. Factory, Kirkee-411003.
4. Bengal Group of Factories, Rifle Factory, ATS Building, Ishapore-743144.
5. Jabalpur Group of Factories, Vehicle Factory, Jabalpur-482009.
6. Kanpur Gr. of Factories, Ayudh Upaskar Bhawan, G.T.Road, Kanpur-208013.
7. Dehradun Group of Factories, Opto Elecc. Factory, Dehradun-248008.
8. Ordnance Factory Yeddumailaram, Medak-502205.
9. Ordnance Factory, Badmal, Bolangir-767770.

Sub :- Payment of GST on Reverse charge basis : Operating Instructions.

The following procedure for booking of Reverse GST amount may be followed by all concerned.

PM						
Particulars	Classification	Rt	Minus Rt	Classification	Plus Ch	Minus Ch
CGST is to be charged on Reverse charge basis				<u>561/UC</u> relevant codehead	xxx	
SGST/UTGST is to be charged on Reverse charge basis				<u>562/UC</u> relevant codehead	xxx	
IGST is to be charged on Reverse charge basis				<u>563/UC</u> relevant codehead	xxx	
COMPENSATION CESS is to be charged on Reverse charge basis				<u>564/UC</u> relevant codehead	xxx	
Payment of CGST, SGST/UTGST, IGST & Compensation Cess	CB	xxx				

Sd/-

Asst. Controller of Accounts (Fys.)

Copy to:

1. The Officer -in- Charge  
EDP CELL

*For uploading in the official website of PCA (Fys.)*

2. DD Budget Cell OFB Kolkata
3. All Br. AOs
4. All Audit Section M.O. (Local)

For information and further necessary action please.

*[Signature]*  
Sr. Accounts Officer (Fys.)