

भारतीय खाद्य निगम  
मुख्यालय  
16-20, बाराखम्बा लेन, नई दिल्ली - 110001  
फैक्स: / FAX: 011-23413241, 43527433



FOOD CORPORATION OF INDIA,  
HEADQUARTERS  
16-20, BARAKHAMBA LANE,  
NEW DELHI - 11001  
दूरभाष: / Phone: 011-43527697, 43527698

दूरभाष/Phone: CGM (A/c) 011-43527595, GM (A/c) 011-43527608, DGM (A/c) 011-43527604 ईमेल: / Email: fci@nic.in

No.Accts/GST/9(4)/2017

Dated: 11.04.2019

**Circular No. 1260 /Accts**

**Sub:- Accounting procedure for GST TDS in respect of Gunny purchase  
by FCI, ZO (East)- Reg.**

Reference is invited to Hqrs's Finance Division Circular No. F-19/GST/2018-19/fin/GST\_74 dated 27.12.2018 for TDS on GST for B.T. Will Bags procurement through O/o Jute Commissioner of India, Kolkata.

In this regard following accounting entries are to be followed for TDS on GST on monthly basis by Z.O. (East), Regional Office and District Offices with illustrations for uniformity:-

Total purchase (including GST of Rs. 18) = Rs. 118/-

TDS on GST deducted by Jute Commissioner=Rs. 2/-

**1. Entries at Z.O. (East)**

<b>Z.O. (East)</b>		
	<b>Dr.</b>	<b>Cr.</b>
<b><u>Payment for purchase (JCO)</u></b>		
Advance	118	
Bank		118
<b><u>Transfer of transaction to D.O.</u></b>		
IOG to D.O.	118	
Advance		118
<b><u>Receipt of amount of GST-TDS from Jute Commissioner transfer to D.O.</u></b>		
Bank	2	
To IOG to D.O. for TDS on GST		2

Contd..2/-

2. Entries at District Office

<u>District Office</u>		
	Dr.	Cr.
<u>Purchase booked for Jute Miller</u>		
Purchase	118	
To Liability (purchase includes cost price plus GST)		118
Liability	118	
To IOG from Z.O.		118
<u>IOG for TDS –GST from Z.O.</u>		
IOG from Z.O.	2	
To TDS on GST (Liability)		2
<u>Transferring TDS-GST to R.O.</u>		
TDS on GST (Liability)	2	
To IOG to R.O.		2

3. Entries at Regional Office

<u>Regional Office</u>		
	Dr.	Cr.
<u>TDS on GST from D.O.</u>		
IOG from D.O.	2	
To TDS on GST (Liability)		2
<u>Payment of TDS on GST by R.O.</u>		
TDS on GST (Liability)	2	
To Bank		2

  
(Rashmi Gulati)  
General Manager (A/cs)

Contd..3/-

Distribution

1. All CGM(F&A/IA)/GM(F&A) in Headquarters/ Zones
2. GM(Cost)/Fin/FAP/Fund/Pension), FCI, Headquarters, New Delhi
3. All GM/DGM/AGM(IA&PV) in HQrs./Zones/ Regions.
4. AGM(Bills/IA/Computer), FCI, Headquarters, New Delhi
5. The Director, IFS,FCI Gurgaon, Haryana
6. All DGM(F&A)/AGM(A/cs),FCI, Regional Offices
7. All Area Managers

Copy to:

1. The Principal Director of Commercial Audit(MAB-IV), 8<sup>th</sup> Floor, 10-Bahadur Shah Zafar Marg, New Delhi-110002
2. The Deputy Director of Commercial Audit, FCI Headquarters. Khadya Sadan, New Delhi
3. The Director of Commercial Audit, 4<sup>th</sup> Floor,27- Mirza Galib Street, Kolkata.
4. The Deputy Director (Commercial) Account Audit, Principal Director (Commercial Account Audit) M.A.B.-4A 3<sup>rd</sup> Floor, FCI Building, 8 Meyar, Satya Murti Marg, Chitpait, Chennai-600031
5. The Dy. Director of Commercial Audit, M.A.B.-4 CAG/Audit, Branch Office, 7<sup>th</sup> Floor, Audit Building, Plot No-25-C, Behind Income Tax Office, Bandrakurla Complex, Mumbai-400051.
6. The Dy. Director (Commercial) Account Audit, M.A.V-4, CAG(Audit)/Punjab, New A.G.(Audit) Building, First Floor Sec-17E, Chandigarh-160017.
7. The Sr. Regional Audit Officer, C/o General Manager (Region), FCI, Regional Office TC/3V, Vibhuthikhand, Gomti Nagar, Lucknow
8. The Regional Audit Officer, C/o FCI(, Regional Office, Chetak Building, M.P. Nagar, HabibGanj, Bhopal (MP)
9. [Webmaster.fci@nic.in](mailto:Webmaster.fci@nic.in) for uploading on website