

नाम : 'फूडकोर्प'
Gram : 'FOODCORP'
फैक्स नं: एचएफसीआई एन डी
Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

मुख्यालय
नई दिल्ली
Head Quarters
New Delhi

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16-20, बाराकम्बा लेन, नई दिल्ली - 110001. दूरभाष : 011- 43527697, 43527698

00911143527433 16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

सं. एफ-19/जीएसटी/2021-22/फिन/जीएसटी_91

दिनांक: - 10.08.2021

सेवा में,

महाप्रबंधक (क्षेत्र),

भा. खा. नि.,

क्षेत्रीय कार्यालय,

विषय: - GST Audit u/s 35(5) of CGST Act...reg

महोदय,

1. Reference may please be drawn towards Circular no. F-19/GST/2018-19/Part-III/Fin/GST_66 dated 31.08.2018 vide which instructions were issued related to GST audit u/s 35(5) of CGST Act, 2017.
2. Now, CBIC vide Notification 29/2021 – Central Tax dated 30.07.2021 and Notification 30/2021 – Central Tax dated 30.07.2021 (copies enclosed) has made amendment in CGST Act/Rules, 2017 with regard to Annual Return (GSTR-9) and Audit Reconciliation Statement (GSTR-9C).
3. In view of above amendments:-
 - Requirement of getting accounts audited by a Chartered Accountant or a Cost Accountant is dispensed with and furnishing of “self-certified reconciliation statement” by every registered person has been introduced.
 - FCI offices are therefore not required to get its accounts audited by a Chartered Accountant or a Cost Accountant.
 - FCI offices need to furnish a self-certified reconciliation statement in Form GSTR-9C alongwith Annual Return for F.Y. 2020-21 and onwards for each GST Registration.
 - Formats of Form GSTR-9 and Form GSTR 9C have also been modified.

This is for your information and necessary compliance.

संलग्न : यथोपरी।

भवदीय,

V. Hemisham
10/8/2021

(वी. हरिविक्रमन)

महाप्रबंधक (वित्त)