

**BHARAT HEAVY ELECTRICALS LIMITED
TIRUCHIRAPALLI - 620 014
FINANCE AND ACCOUNTS DEPARTMENT**

CIRCULAR

REF: FIN/ESTT/GST

Dt: 07.07.2017

Sub: Compliance to GST in respect of stay in Hotel while on
Official Tour

Under GST regime, effective from 01.07.2017 GST input credit for hotel bill can be availed by BHEL only if the following conditions are satisfied:

Employees of BHEL Trichy should submit GST compliant hotel bill for stay during official tour as below:

1. (A) Where the hotel is located in Tamil Nadu, Hotel invoice should bear the complete address and GSTIN of BHEL Trichy (33AAACB4146P2ZL) only.

(B) Where the hotels are located outside Tamil Nadu, the hotel bill should bear the name and complete address and GSTIN of respective state BHEL Units/site/Division/Regional HQ identified as Input service distributor (ISD) as per list attached.

2. To enable immediate availment of GST credit by BHEL, it needs to be ensured that the relevant GST compliant tax invoice must be submitted by employee **in the same month** in which goods and/or services are procured by employee since the credit admissibility is subject to restrictions and if not the GST paid will be recovered from the employee.

All employees are requested to strictly adhere to the compliance of GST and controlling officers are requested to intimate the above compliance to all employees including employees who are not provided with system. Any further clarifications on GST with regard to the above can be had from Finance Establishment.

**P.SUBBURAJ
SR.DY.GENERAL MANAGER/FINANCE**