***Format***

**Details of amount collected (Receipts) during the month of …………, 2024**

**Name of the institution:**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **Details of receipts with GST:** | | | | | | | | | |
| Date | Receipt No. | Amount collected excluding GST  (Rs.) | Rate of GST on the amount collected  (in percentage) | | GST ® Amount  Collected  (Rs.) | Purpose | | HSN / SAC Code**$** | Quantity  *(if HSN code is applicable*) (for goods)\* |
|  |  |  |  | |  |  | |  |  |
| 1. **Details of receipts not having GST:** | | | | | | | | | |
| Date | Receipt No.**#** | | | Amount collected (Rs.) | | | Purpose | | |
|  |  | | |  | | |  | | |
| 1. Details of GST amount ® transferred to Headquarters (i.e., DD no./ account no in case of online transfer, date, amount etc.) | | | |  | | | | | |
| 1. Details of TDS on GST deducted for payment above 2,50,000 made by IHRD (i.e., details of 2% TDS deducted) | | | |  | | | | | |
| 1. Details of 2% TDS deducted and remitted if any, by the payer | | | |  | | | | | |

**$ HSN codes are used for the classification of goods, whereas SAC codes are used for services.**

**\* Items/ goods having HSN code should be specified in units/ quantity also (i.e., kilogram/ number etc)**

**# For receipts not having GST, each receipt number need not be mentioned. However, the receipt collected under one head may be specified as receipt no. “From… To”**

**Head of Institution**

**The head of institutions should ensure that all the receipts issued during the month have been projected in the statement.**

***Collection of GST:*** - GST should be collected for all the IHRD services / courses for which GST is applicable The Heads of Institutions are responsible for the collection of GST as per rules. *The amount so collected may be forwarded to Director, IHRD by way of DD/ online transfer on the succeeding month along with the format or separately on or before \_\_of succeeding month.*