



INSTITUTE OF HUMAN RESOURCES DEVELOPMENT

TC 86/1949(2), NH Bypass Junction, Chackai, Thiruvananthapuram- 24

No: Fin C2/1000/2012/HRD

Dated: 29.10.2025

CIRCULAR

Sub: - IHRD –GST remittance – Furnishing of monthly details of GST- Revised format- issued- reg.

Ref: - This office circular of even no. dt. 24.01.2024

A revised format for the monthly statement of GST collection and remittance is issued herewith. All Heads of Institutions are requested to submit the details in the prescribed format with due diligence and within the specified timeline. The following points may be noted while preparing the statement.

1. All institutions are requested to transfer the GST amount collected **and** furnish the details of GST collection and remittance for each month in the revised format attached, on or before the **6th** of the succeeding month through email (foihrd@gmail.com) for further processing at this end.
2. The amount of GST collected should strictly be transferred to this office and the transaction details should be entered in the prescribed format (Amount, transaction id & date). All GST amounts should be transferred to the **Acc No 57022746825 IFSC code: SBIN0070795**
3. It may be noted that once an invoice is raised, the liability to remit the applicable GST arises **irrespective of whether the payment has been received from the customer or not**. Accordingly, the Directorate has to remit the GST amount or any TDS deducted on GST within the stipulated time. Hence, institutions should remit the applicable GST to the Directorate **without waiting for the receipt of the invoice amount from the customer.**

4. It may be noted that GST is applicable only to institutional income. Hence all receipts which can be classified as income to the institution which are subject to GST should be included in the Table (1) – “Details of receipts with GST”. GST should be collected for all the IHRD services/ courses (short term courses)
5. All receipts categorized as income but not liable to GST shall be included in Table (2) – “Details of Receipts where GST is not applicable.” This table should reflect all income items that do not attract GST under the prevailing rules. Details of fees from regular academic courses, as well as other income receipts such as donations from CSR funds, special grants received at the institution, or any similar income not covered under GST, should be recorded in this section. Receipts such as fund for Salary, CPF Temporary Advance, or other employee-related recoveries should not be included, as they are not considered as income.

**Sd/-
DIRECTOR**

Encl: Format

Copy to:

1. All Head of Institutions
2. Accounts Officer
3. Fin B1 section, IHRD HO
4. Academic Section, IHRD HO
5. OC /SF

Forwarded / By Order


Finance Officer

Format for Reporting Monthly Collections (GST and Non-GST Receipts)

Month/Year..... Name of the institution:

1. Details of receipts with GST:							
Date	Receipt No.	Amount collected excluding GST ₹	Rate of GST (in Percentage)	GST Amount Collected ₹	Purpose / Nature	HSN/ SAC Code*	Quantity (if HSN code is applicable) (for Goods)**

2. Details of Receipts where GST is Not Applicable:				
Nature of receipt	Fee Rt No: (From)	Fee Rt No: (To)	Total Fee Amount Collected ₹	Remarks if any
Fee Receipts				

Other Receipts (if any) * Note 2	Receipt No:	Amount ₹	Remarks if any

3. Transaction Details:	
Details of amount transferred to the Directorate (Amount, online transaction id & date):	
Details of TDS on GST deducted for payment above ₹ 2,50,000/- made by IHRD (2% TDS deducted):	
Details of TDS on GST deducted and transferred to the Directorate (Amount, online transaction id & date)	

**Sd/-
Head of Institution**

Note: -

- Details of receipts with GST:** All income-related receipts that are subject to GST should be included.
- Details of receipts where GST is not applicable:** All receipts **categorized as income** but not liable to GST are to be included. Hence, fee details of regular courses, * other income receipts such as *donation from CSR fund, special grants (if any)*, need to be included.
- The head of institution should ensure that all receipts (of income) issued during the month have been projected in the statement and the figures given are accurate.
- Collection of GST:-** GST should be collected for all the IHRD services/ courses (short term courses) for which GST is applicable.
- The Heads of Institutions' are responsible for the collection of GST. The amount so collected should be forwarded to Director, IHRD through online and transaction details should be entered in the format.
- All GST amounts should be transferred to Acc No 57022746825 IFSC code: SBIN0070795
- * 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)