

164/c

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
POLICY (GST) Branch
VYAPAR BHAVAN:LP. ESTATE:NEW DELHI-02

F. No. 3(66)/Policy-GST/2017/ 1427-33

Dated: 30 /01/ 2018

Circular No. 08/2018-GST
(Ref: Central Circular No. 03/2018-GST)

29/03/2018

Subject: Clarification regarding applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol – Regarding.

References have been received related to the applicability of GST on the Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol.

2. In this context, manufacturers of Propylene or Di-butyl para Cresol and Poly Iso Butylene have stated that the principal raw materials for manufacture of such goods are Liquefied Petroleum Gas and Poly butylene feed stock respectively, which are supplied by oil refineries to them on a continuous basis through dedicated pipelines while a portion of the raw material is retained by these manufacturers, the remaining quantity is returned to the oil refineries. In this regard an issue has arisen as to whether in this transaction GST would be leviable on the whole quantity of the principal raw materials supplied by the oil refinery or on the net quantity retained by the manufacturers of Propylene or Di-butyl para Cresol and Poly Iso Butylene.
3. The GST Council in its 25th meeting held on 18.1.2018 discussed this issue and recommended for issuance of a clarification stating that in such transactions, GST will be payable by the refinery on the value of net quantity of polybutylene feedstock and liquefied petroleum gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl Para Cresol.
4. Accordingly, it is hereby clarified that, in the aforesaid cases, GST will be payable by the refinery only on the net quantity of Polybutylene feedstock and Liquefied Petroleum Gas retained by the manufacturer for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol. Though, the refinery would be liable to pay GST on such returned quantity of Polybutylene feedstock and Liquefied Petroleum Gas, when the same is supplied by it to any other person.
5. This clarification is issued in the context of the Goods and Service Tax (GST) law only and past issues, if any, will be dealt in accordance with the law prevailing at the material time.


(H. Rajesh Prasad)
Commissioner (GST)

163

No. 3(66)/Policy-GST/2017/ 1427-33

Dated: 30/01/2018

Copy forwarded for information and necessary action to:

- 1) All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02.
- 2) Special Commissioner (PR), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P.Estate, New Delhi-02 for wide publicity of the contents of this circular.
- 3) Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for uploading the circular on the website of the Department.
- 4) The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan, I.P. Estate, New Delhi.
- 5) All Assistant Commissioners/GSTOs, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
- 6) PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi Vyapar Bhawan, I.P. Estate, New Delhi-02.
- 7) Guard File.

(Sadanand Sah)

Assistant Commissioner (Policy)-V

12B/C

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
POLICY (GST) BRANCH
VYAPAR BHAWAN: I.P. ESTATE: NEW DELHI-02.

No. F.(66)/Policy-GST/2017/ 1348-54

Dated: 11/01/2018

Circular no. 04/2018-(GST)
(Ref: Central Circular No 23/23/2017-GST)

Subject: Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.- regarding

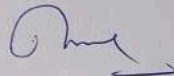
As per the first proviso of section 35(1) of the Delhi Goods and Services Tax Act, 2017 (hereinafter referred to as 'the DGST Act') both the principal and the auctioneer are required to maintain the books of accounts relating to their additional place(s) of business in such places. It has been represented that both the principal as well as the auctioneer may be allowed to maintain the books of accounts relating to the additional place(s) of business at their principal place of business itself.

2. After the consideration, by the central Government/GST Implementation Committee, of various communications received regarding the difficulties being faced by a principal and an auctioneer in relation to maintaining books of accounts at each and every additional place of business related to stock of goods like tea, coffee, rubber, etc. meant for supply through an auction, in exercise of the powers conferred under section 168 (1) of the Delhi Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, the matter is hereby clarified as under:

- (a) The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.

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- (b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to **sub-section (1) of section 35 of the DGST Act**. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s).
- (c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.
- (d) Further, the principal or the auctioneer shall be eligible to avail input tax credit (ITC) subject to the fulfilment of other provisions of the Act and the rules made there under.
3. It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.
4. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
5. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Policy Branch.



(H Rajesh Prasad)
Commissioner (GST)

No.F366/Policy-GST/2017/ 1348-54

Dated : 11-1-18

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02.
2. Spl. Commissioner (PR) for wide publicity to the contents of this circular.

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3. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02. to upload the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan I.P Estate, New Delhi.
5. All Assistant Commissioners/GSTOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02 through Zonal Incharges.
6. PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02
7. Guard File.



(L S Yadav)

Assistant Commissioner (policy)-IV

17/1

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE AND TAXES
POLICY (GST) BRANCH
VYAPAR BHAWAN: I.P. ESTATE: NEW DELHI-02.

No.F366/Policy-GST/2017/ 1341-47

Dated : 11/01/2018

Circular no.03/2018-(GST)
(Ref: Central Circular No 22/22/2017-GST)

Subject: Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries-Reg.


To clear the confusion reported to the Govt. through various representations regarding the treatment of the supply of art works by artists, in different States other than the State in which they are registered as a taxable person, and, whether the supply is taxable in the hands of the artist when the same is given to the art gallery or at the time of actual supply by the gallery, if the art work is selected by the buyer, when the supplier issues a tax invoice at the time of supply, it is clarified in exercise of the powers conferred under section 168(1) of the Delhi Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act as under:

2. Clause (c) of **sub-rule (1) of rule 55 of the Delhi Goods and Services Tax Rules, 2017** (hereafter referred as "the said Rules") provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule provides that the said delivery challan shall be declared as specified in **rule 138 of the said Rules**. It is also seen that **sub-rule (4) of rule 55 of the said Rules** provides that where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.
3. A combined reading of the above provisions indicates that the art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work.
4. It is also clarified that the supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of section 5 of the Integrated Goods and Services Tax Act, 2017.

5. It is further clarified that in case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.

6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Policy Branch.



(H Rajesh Prasad)
Commissioner (GST)

No.F366/Policy-GST/2017/13 41-47

Dated : 11-1-18

Copy forwarded for information and necessary action to:

1. All Spl./Addl./Joint Commissioners, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02.
2. Spl. Commissioner (PR) for wide publicity to the contents of this circular.
3. Joint Director (IT), Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02. to upload the circular on the website of the department.
4. The President/General Secretary, Sales Tax Bar Association (Regd.), Vyapar Bhawan I.P Estate, New Delhi.
5. All Assistant Commissioners/GSTOs Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02 through Zonal Incharges.
6. PS to the Commissioner, GST, Department of Trade and Taxes, GNCT of Delhi, Vyapar Bhawan I.P Estate, New Delhi-02
7. Guard File.



(L S Yadav)
Assistant Commissioner (policy)-IV

GOVT. OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES,
(GST-POLICY BRANCH)
VYAPAR BHAWAN, I.P., ESTATE, NEW DELHI,

CD No.- 105518829

Sub: Circular No. 67/41/2018-DOR dated: 28.09.2018,
Modification to the Guidelines for Deductions and Deposits of
TDS by the DDO under GST as clarified in Circular No.
65/39/2018-DOR dated 14.09.2018 - reg

²³ May like to peruse the Circular of Department of Revenue,
Ministry of Finance vide which modification to the Guidelines for
Deductions and Deposits of TDS by the DDO under GST as clarified
in Circular No. 65/39/2018-DOR dated 14.09.2018 has been made.

²⁴ If approved we may circulate the above Circular to all
Departments/autonomous bodies/local bodies of the Govt. of NCT of
Delhi for appropriate and necessary action. Forwarding letter in this
regard is placed opposite for approval/signature please.

Jessy Kutty John
23/10/18

(Jessy Kutty John)
GSTO (Policy)

Sadanand Sah
23/10/18

(Sadanand Sah)
A.C.(Policy-I)

Add Com Policy

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A/23/10/18

Comm (G.O.)

23/10/18

Ac (I)

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Ac (Policy)

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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002.

No.F.3(201)/Policy-GST/ 2018/ 818

To

Dated : 25-10-18

All Pr. Secretaries/ Secretaries/HoDs,
Department /Autonomous Bodies/Local Bodies,
Govt. of NCT of Delhi.

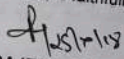
Sub :- Modification to the Guidelines for Deductions and Deposits of TDS y the
DDO under GST as clarified in Circular No. 65/39/2018-DOR dated
14.09.2018-reg.

Sir/Madam,

Please find enclosed herewith Circular No. 67/41/2018-DOR dated:
28.09.2018 of Department of Revenue, Ministry of Finance, Government of India on
the subject cited above for compliance.

Encl: As above

Yours faithfully,



(RAJESH GOYAL)
ADDL. COMMISSIONER, GST (STATE TAX)

976/CRU
11/10/18

Circular No. 67/41/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR

Government of India

Ministry of Finance

Department of Revenue

New Delhi, Dated the 28th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

Subject: Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg

Circular No. 65/39/2018-DOR dated 14/09/2018, vide which Guidelines for Deductions and Deposits of TDS by the DDO under GST had been issued by the Department of Revenue.

2. On the recommendation of the Controller General of Accounts, the Department of Revenue, hereby issues the following modifications to the said Circular:-

Para 9 (iv) should read as: To enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101-PAO Suspense has been opened.

S. No.	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1.	8658-00-101	08-GST TDS	86580 344	367

3. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(Ritvik Pandey)

Joint Secretary to the Government of India

1. Secretaries of the Central Ministries as per list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Subject: Guidelines for Deductions and Deposits of TDS by the DDO under GST

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

2. As per the Act, every deductor shall deduct the tax amount from the payment made to the supplier of goods or services or both and deposit the tax amount so deducted with the Government account through NEFT to RBI or a cheque to be deposited in one of the authorized banks, using challan on the common portal. In addition, the deductors are entrusted the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which

deduction has been made based on which the benefit of deduction shall be made available to the deductee. All the DDOs in the Government, who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN).

3. The subject section which provides for tax deduction at source was not notified to come into force with effect from 1st July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1st October, 2018, vide Notification No. 50/2018 – Central Tax dated 13th September, 2018.

4. For payment process of Tax Deduction at Source under GST two options can be followed, which are as under:

Option I: Generation of challan for every payment made during the month

Option II: Bunching of TDS deducted from the bills on weekly, monthly or any periodic manner

5. In order to give effect to the above options from 01.10.2018, a process flow of deduction and deposit of TDS by the DDOs has been finalised in consultation with CGA for guidance and implementation by Central and State Government Authorities. The process flow for Option I and Option II are described as under:

Option I - Individual Bill-wise Deduction and its Deposit by the DDO

6. In this option, the DDO will have to deduct as well as deposit the GST TDS for each bill individually by generating a CPIN (Challan) and mentioning it in the Bill itself.

7. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
- (ii) The DDO shall login into the GSTN Portal (using his GSTIN) and generate the CPIN (Challan). In the CPIN he shall have to fill in the desired amount of payment against one/many Major Head(s) (CGST/SGST/UTGST/IGST) and the relevant component (e.g. Tax) under each of the Major Head.

- (iii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (iv) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
- (v) In the Bill,
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDSwill be specified
- (vi) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (vii) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (viii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (ix) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.

- (x) The DDO shall generate TDS Certificate through the GST Portal in FORM GSTR-7A after filing of Monthly Return.

Option II - Bunching of deductions and its deposit by the DDO

8. Option-I may not be suitable for DDOs who make large number of payments in a month as it would require them to make large number of challans during the month. Such DDOs may exercise this option wherein the DDO will have to deduct the TDS from each bill, for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis.
9. Following process shall be followed by the DDO in this regard:
- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST.
 - (ii) The DDO shall prepare the bill on PFMS (in case of Central Civil Ministries of GoI), similar payment portals of other Ministries/Departments of GoI or of State Governments for submission to the respective payment authorities.
 - (iii) In the Bill, it will be specified
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDS
 - (iv) The TDS amount shall be mentioned in the Bill for booking in the Suspense Head (8658 - Suspense; 00.101 - PAO Suspense; xx - GST TDS)
 - (v) The DDO will require to maintain the Record of the TDS so being booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.
 - (vi) At any periodic interval, when DDO needs to deposit the TDS amount, he will prepare the CPIN on the GSTN Portal for the amount (already booked under the Suspense Head).
 - (vii) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode,

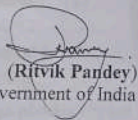
the DDO will have to select the Bank where the payment will be deposited through OTC mode.

- (viii) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy of the record maintained by him in this regard.
- (ix) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks.
- (x) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (xi) In case of the OTC mode, the DDO will have to request the payment authority to issue 'A' Category Government Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (xii) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (xiii) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.
- (xiv) The DDO shall file the Return in FORM GSTR-7 by 10th of the following month

(xv) The DDO shall generate TDS Certificate through the GSTN Portal in FORM GSTR-7A

10. Departments in Central Government should instruct all its DDOs under them to follow the above procedure for payment of GST TDS amount deducted from payments to be made to suppliers.

11. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.



(Ritvik Pandey)

Joint Secretary to the Government of India

Annexure A

Record to be maintained by the DDO for filing of GSTR7

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State/UT Tax	Total

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
DEPARTMENT OF TRADE & TAXES
VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI - 110002.

No.F.3(201)/Policy-GST/2018/754

Dated: 28/09/18

To

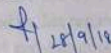
All Pr. Secretaries/Secretaries/HoDs,
Departments/Autonomous Bodies/Local Bodies,
Govt. of NCT of Delhi.

Sub: Guidelines for deduction and deposit of TDS by the DDOs under GST Law.

Sir/Madam,

Please find enclosed herewith Circular No.65/39/2018-DOR dated 14.09.2018 of Department of Revenue, Ministry of Finance, Government of India on the subject cited above for compliance.

Yours faithfully,

 28/9/18

(RAJESH GOYAL)
ADDL. COMMISSIONER, GST (STATE TAX)

Encl: As above