



Subject: Standard Operating Procedure for processing of GST reimbursement bills of Contractors on Haryana Engineering Works Portal (HEWP).

To ensure greater clarity and efficiency in the GST reimbursement process for contractors, this Standard Operating Procedure (SOP) has been formulated. It aims to provide a uniform approach, addressing practical aspects observed during implementation.

Follow below mentioned steps for processing GST reimbursement bills on HEWP.

1. **Contractor to submit GST Invoice/Bill:** The contractor shall submit duly signed copy of Tax Invoice in prescribed format as per CGST Rules/Act, 2017 containing details such as Date of Tax Invoice, Invoice Number, Total value/amount with GST amount, Tender ID, Name of division, HSN Code. The invoice/data shall be uploaded to HEW Portal.
2. **Additional Documents:** The contractor shall mandatorily provide following GST related documents of the previous month and will upload on HEWP:
 - 1) GSTR-1
 - 2) GSTR-2B,
 - 3) GSTR-3B,
 - 4) Electronic Credit Ledger statement
 - 5) Electronic Cash Ledger statement
 - 6) Statement of TDS return (GST) accepted by contractor against filing of GSTR-7 by the department.
 - 7) Copy of the challan/transaction ID/CPIN confirming GST payment from the GST portal (if applicable).
3. **Contractor shall submit Undertaking:** The contractor shall mandatorily upload the self-attested undertaking specified below on HEWP:
 - 1) The GST amount mentioned in the invoice is included in GSTR-1 and will not be altered in the future.
 - 2) The Input Tax Credit (ITC) that has appeared in GSTR-2B and has been claimed in GSTR-3B relates to eligible ITC, specifically pertaining to services



provided to the department for the allotted work. Also, submit the amount of Input Tax Credit available in the Electronic Credit Ledger and the Input Tax Credit available in the Electronic Cash Ledger; both figures should reflect the closing balance for the month for which the return is being filed.

- 3) The copy of TDS return for the month which is accepted by contractor against filing of GSTR-7 by the department (Statement of deduction of TDS GST) for the work against which GST reimbursement is being claimed.
 - 4) If any amendments are found in the submitted returns, the contractor will be held responsible, and necessary action will be taken.
 - 5) That complete and accurate documentation has been submitted.
4. **Contractor shall submit GST calculations:** Contractor to submit calculations and will upload on HEWP for settlement of liability and proof of payment of GST by contractor for the filing month:

S. No.	Description	Amount
1	GST Payable as given in GSTR-1	A
2	Amount of Input Tax Credit as provided in GSTR-2B or claimed in GSTR-3B (whichever is lower)	B
3	Amount of Input Tax Credit available in 'C' electronic credit ledger (closing balance of the filing month)	C
4	Amount of Input Tax Credit available in electronic cash ledger (closing balance of the filing month)	D
5	Net GST Payable	$E = (A - B - C - D)$
6	Amount for which Challan Paid/Transaction ID/CPIN	F
7	Difference *(it should be zero "0" or negative)	$G^* = (E - F)$ *(it should be zero "0" or negative)

5. **Department to check following Documents:**

- 1.) The verification of the GSTIN on the invoice shall be carried by department visiting the GST portal (<https://www.gst.gov.in/>). Use the "Search Taxpayer" option and enter the GSTIN to check if it is valid.



- 2.) **HSN/SAC Code:** Department shall verify the HSN (Harmonized System of Nomenclature) code or SAC (Service Account Code) of GST mentioned on the invoice.
- 3.) **B2C Transactions:** Department shall check the value of 'Business to Consumer' (B2C) transactions using the contractor's GSTR-1. The value in GSTR-1 should be equal or more than the supplies made to Concerned Department for that particular month.
- 4.) **Statement of TDS return charged on GST head, of the contractor for the previous month:** To check, whether the contractor has included the GST-TDS deducted for this work in the TDS return for the previous month's bill payment.
- 5.) **GST Calculations:** GST Payable as given in GSTR-1, Less: Amount of Input Tax Credit as provided in GSTR-2B, Net GST Payable, Amount for which Challan Paid. It must be ensured that difference should be zero "0" in the previous month for the GST reimbursement bill.

Executive Engineers to process reimbursement of GST Bills after checking above details and ensuring compliance to Common Bid Document (CBD) and GST rules. The reimbursement of GST will only be processed if all CB conditions and legal requirements have been duly complied.