

DELHI STATE INDUSTRIAL & INFRASTRUCTURE DEVELOPMENT CORPORATION LTD


NO: DSIIDC/DCN-0511646/2015-16

Dated: 13.01.2016

As per Rule 4A of Service tax rules applicable for the financial year 2015-16, it has been decided that payment of any kind would only be released to the works contractors subject to the production of a tax invoice along with the running bill by the concerned contractor.

In other words, tax invoice has been made mandatory for releasing payment to contractors.

All the concerned may please ensure strict compliance of the above directions.


(M.C.Jain)
CAO- (HQ)

TO:

1. CE- I, II, III and IV
2. CAO (W)
3. CAO (IMFL)
4. CAO (R/L)
5. All Associate Finance
6. DM (IT) for website

COPY TO:

- 1 Sr. PA to Director (Finance)
2. Sr. PA to ED

Rule 4A. Taxable service to be provided or credit to be distributed on invoice, bill or challan.

(1) Every person providing taxable service shall, not later than fourteen days from the date of completion of such taxable service or receipt of any payment towards the value of such taxable service, whichever is earlier, issue an invoice, a bill or, as the case may be, a challan signed by such person or a person authorized by him in respect of such taxable service provided or to be provided and such invoice, bill or, as the case may be, challan shall be serially numbered and shall contain the following, namely :-

- (i) the name, address and the registration number of such person;
- (ii) the name and address of the person receiving taxable service;
- (iii) description, classification and value of taxable service provided or to be provided; and
- (iv) the service tax payable thereon.

Provided also that where any payment towards the value of taxable service is not received and such taxable service is provided continuously for successive periods of time and the value of such taxable service is determined or payable periodically, an invoice, a bill, or as the case may be, a challan shall be issued by a person providing such taxable service, not later than fourteen days from the last day of the said period.

(2) Every input service distributor distributing credit of taxable services shall, in respect of credit distributed, issue an invoice, a bill or, as the case may be, a challan signed by such person or a person authorized by him, for each of the recipient of the credit distributed, and such invoice, bill or, as the case may be, challan shall be serially numbered and shall contain the following, namely :-

- (i) the name, address and registration number of the person providing input services and the serial number and date of invoice, bill, or as the case may be, challan issued under sub-rule (1);
- (ii) the name, and address of the said input services distributor;
- (iii) the name and address of the recipient of the credit distributed;
- (iv) the amount of the credit distributed.