

DELHI STATE INDUSTRIAL & INFRASTRUTURE DEVELOPMENT CORPORATION LTD
IMFL DIVISION

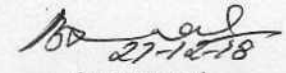
No.DSIIDC/IMFL H.Qr/ O.Order /2019-20

Dated:27-12-2018

CIRCULAR

For the smooth functioning of IMFL Division and to ensure statutory compliance, the following directions/instructions are hereby issued to all Shop Incharge, and DEOs attached with IMFL vends.

- 1) For periodical shop reconciliation, a statement of sale and cash deposited by the IMFL vends be submitted in the prescribed Performa(annexure 1) to the IMFL Accounts division immediately and regularly in future on quarterly basis. Softcopy of above statement be sent in excel format to the mail id caodsiidc@gmail.com. The statement may also be saved in the computer for consolidation on annual basis, for GST and audit purpose.
- 2) For ensuring GST compliance, details of empty carton sale be sent on monthly basis from Dec 2018 onwards by 2nd of subsequent month in the prescribed Performa (annexure-2)enclosed herewith. Report be sent in soft copy excel format to the mail id – imfl.emptycartons@gmail.com
- 3) It has been observed that empty carton sale figures provided by the IMFL IT does not match with the figures provided by the Agency. With a view to reconcile the figures with IT , month wise information be submitted for the period April 2018 to Nov 2018 for sale of empty cartons in the Performa annexure-3. Report be sent in soft copy excel format to the mail id – imfl.emptycartons@gmail.com
- 4) It has also been observed that some of the Shop In charge are not maintaining the cash book correctly due to which cash deposit account does not match. A standard format of cash book has been devised for the convenience of the all Shop In charge, and circulated herewith as Annexure - 4, which be followed by all Shop In charges.
- 5). In case of transfer due to retirement or otherwise, concerned Shop In charge, will reconcile their accounts with IMFL Accounts division, and obtain No dues certificate for record and future reference.
- 6). In case, any shop in charge/DEO needs any assistance/guidance , they may contact CA Manoj Kumar , Mob 8800557574 & Shri Manish Gupta AAM 9899095282.


(P.U.BHAT)
CAO(IMFL DN)

To
All the Shop In charges, DSIIDC Vends

All the DEOs, DSIIDC Vends

Copy to:

1. Chief Manager (IMFL) DSIIDC
2. DM(IMFL) DSIIDC.
- ✓ 3. DM(IT) with the request to upload the circular in the DSIIDC website.

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Annexure 1-
Shop reconciliation

Name of Shop _____

Opening balance 1-4-2018 _____

Details from Receipt side of cash book					Details from payment side of cash book			
2018-19	Credit card sale	Cash sale	Credit note sale	Total sales	Cash deposited	Credit card amt.	Amt. of credit note sale sent to H. Qr	Monthly closing balance
April								
May								
June								
Total								
July								
Aug								
Sept								
Total								
Oct								
Nov								
Dec								
Total								
Jan								
Feb								
March								
Annual Total								

Above statement be sent in soft copy in excel format mail id- caodsiidc@gmail.com

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Annexure 2
Details of Empty carton sale
Name of Shop_____

Month & year _____

Invoice No.	Date	Taxable value	CGST	SGST	Total of invoice

Above statement to be furnished from Dec 2018 onwards in soft copy -excel format by 2nd of subsequent month through mail - imfl.emptycartons@gmail.com

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Annexure 3
Reconciliation of Empty carton sale

Name of Shop _____

Month & year _____

Month & year	Total monthly Taxable value	CGST	SGST	Total of empty carton sale for the month
April 18				
May 18				
June 18				
July 18				
Aug 18				
Sept 18				
Oct 18				
Nov 18				

Above statement to be furnished from April 2018 onwards for reconciliation purpose in soft copy -excel format immediately through mail - imfl.emptycartons@gmail.com

*Annexure - 2
Sample Cash Book.*

D.S.I.I.D.C. LTD CASH BOOK

RECEIPTS

FOR THE MONTH OF.....

Date	Description	Ledger folio	Amount IN Rs.	Total IN Rs.
	Opening Balance (Cash in Hand)			5000.00
	Sale of I.M.F.L. (including credit card & credit note)		1500	
	Sale of Foreign Liquor (including credit card & credit note)		2000	
	Sale of Beer (including credit card & credit note)		1500	
	Sale of cheeper (including credit card & credit note)		1000	
	Sale of country liquor (including credit card & credit note)		200	6200
	Sale of empty carton vide invoice no.....dated			300.00
	Total			<u>11500.00</u>

Note:-

1. This is a standard format required for uniformity of cash book writing at shops.
2. Above heads of sales are subject to applicability of the respective shops.
3. Amounts shown in the column are indicative only for the purpose of understanding.
4. In case of more clarity, please contact at caodsiidc@gmail.com

D.S.I.I.D.C. LTD CASH BOOK

PAYMENT

Date	Description	Ledger folio	Amount IN Rs.	Total IN Rs.
	Cash deposited in Bank vide deposit challan no.			6000.00
	Total credit card collection vide settlement no.			2000.00
	Sale through credit Note No.			
	Party Name C N no... Dated			
1			<u>100.00</u>	
2			200.00	
3			<u>400.00</u>	700.00
	Empty carton amount remitted to H.O.			300.00
	Cash in Hand			2500.00
	Total			<u>11500.00</u>
	Detail of cash in hand			
	2000*1	2000.00		
	500*	0.00		
	100*2	200.00		
	50*2	100.00		
	20*5	100.00		
	10*10	100.00		
	5*	0.00		
	Coins	0.00		
	Total	2500.00		

Note:-

1. All the shop Incharges are directed to maintain the cash book as per above given format only in order to maintain uniformity.