

DELHI STATE INDUSTRIAL & INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.
(TAXATION CELL)

No. DSIIDC/TAXATION/O.O./2020-21 /787

Dated: - 15-07-2024

Sub: - Break-up of total expenditure of entities registered or not registered under the GST for purpose of reporting under Clause 44 of Tax Audit Report for the Financial Year 2023-24.

In pursuance of the amendment of clause 44 in Tax Audit Report vide circular 05/2021, Corporation (DSIIDC) is required to report the details with regards to the total expenditure (as per books of accounts) i.e., whether the expenditure is incurred in relation to registered or unregistered entity under GST. The relevant clause is reiterated as under including the nature of information sought for compliance by all the concerned divisions:

Clause 44: - Break-up of total expenditure of entities registered or not registered under the GST:

Sl. No.	Particulars (nature of Exp. as per Audited Books)	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	
		F = D+E	A	B	C	D = A+B+C	E
1							
2							
3							
4							

As the name suggest this table requires the breakup of all expenditure as per the nature into various heads (as per nomenclature of Trial balance) i.e., whether the expenditure is incurred in relation to registered or unregistered entity under GST. **All the divisions are requested to make prudent break-up of total expenditure incurred during the Financial Year 2023-24 as per the books of accounts in the format mentioned in above table.**

It is requested that information in respect of all the divisions may reach Taxation Cell by **2nd August, 2024** for timely statutory compliance.


(Rohit Tanwar)
DAO (Tax)

To: -

1. C.A.O. - {HQ; Works-II (Works Division, UC, Industrial area, IMFL, REM, IEM)}
2. C.A.O. - {Relocation, CWC, Housing, BCD, Exhibition, Delhi Emporium, CPF, Marketing, Export - Import, OMB, TCO, Mineral Division; Works-I (Works HQ, Deposit works, Housing Works, Key projects/RP/New Industrial area, Hospital, Education, Own work, CWC works, CETP)}
- ✓ 3. DM (IT) for uploading on website

Copy to (for information pl.): -

1. PS to Managing Director
2. PS to Executive Director
3. PS to Director (Finance)