

SMS-8/2024-25/RDD/MGNREGA-MIS- - 76-203
Government of Himachal Pradesh
Rural Development department

From:

The Director -cum- Commissioner, MGNREGS
Rural Development Department
Himachal Pradesh, Shimla-9.

To

1. All the Deputy Commissioner -cum- District Programme Coordinator (MGNREGS), in Himachal Pradesh.
2. All the ADC/ADM cum- Additional Programme Officer (MGNREGS), in Himachal Pradesh.
3. All the District Development Officer, in Himachal Pradesh.
4. All the Block Development Officer-cum-Programme Officer (MGNREGS) in Himachal Pradesh

Dated: Shimla-171009, the 07 January, 2025.

Subject: -
Regarding implementation of GST under MGNREGS.

Sir/Madam,

On perusal of District wise audit reports submitted by the Chartered Accounts engaged by the Department for the conduct of Audit in respect of MGNREGA implementation for 2023-24, it has been observed that in many cases either the GST number of vendors is not operational or in some cases payments are being made by the Block Development Officer-cum-Programme Officer (MGNREGS) without ascertaining the deposit of GST by the vendors into the appropriate government head. In order to ensure that the tax liability is correctly determined and paid into appropriate government head, the Deputy Commissioners -cum- District Programme Coordinators (MGNREGS) and Block Development Officers-cum-Programme Officers (MGNREGS) who implement the scheme at the field level are directed to take following steps before release of payments to the vendors :-

- That at the time of vendor approval at District level, the District shall take a written certificate duly signed by the GRS, Panchayat Secretary and Block Computer Operator specifying the GST number of the vendor and that it has been checked by them to be active as per the portal of GoI i.e. <https://www.gst.gov.in>.
- That at the District level, before approving the vendor the status of GSTIN should be checked again from the GOI portal by the DDO and vendors shall be approved only if the GST status is found to be active.
- That BDOs should ensure that all previous vendors entered in NregaSoft are verified for their GST status and necessary edits if required be made to update their GST numbers. This shall be done by all districts in campaign mode and compliance in this regard be submitted to Commissioner MGNREGS by the Deputy Commissioners -cum- District Programme Coordinators (MGNREGS) by 15th January, 2025.

- That at the time of making payments, the BDOs will ensure that GST amount is entered/ shown separately in the MIS.
- That before release of payments for the procurement of Grit (Bajri), Stone, Sand etc. BDOs will check availability of form-W/X along with proper bills.

Since the deposit of GST/ other taxes are the responsibilities of the implementing agencies the above directions must be observed in letter & sprit.

Yours faithfully,

Signed by
Raghav Sharma
Director-cum- Commissioner MGNREGS,
Rural Development Department,
Himachal Pradesh, Shimla