UNIVERSITY OF KASHMIR

Hazratbal, Srinagar, 190006

NAAC Acredited Grade "A++"

CIRCULAR

Subject:- Confirmation/collection of latest GST return filed by the supplier of goods & services and status of GST registration before processing the bills.

Ref: Govt circular No:-DAI-Audit0Snap(Jmu)/36/2021-05/(67130)/422 dated 09-06-2026

Pursuant to the above Govt circular wherein it has been observed during the course of Audit that the statutory provisions governing GST are not being complied with adequately. Further, University Tax Cell has observed that Departments/Directorates/satellite campuses/offices are procuring/purchasing goods & services from the dealers whose GST registration is cancelled (either by the department or by the vendor themselves). Due to this reason a business enterprise with cancelled GST registration becomes an unregistered entity and they cannot collect GST, cannot make taxable supplies and issue tax invoices. The collected GST by these cancelled firms is not deposited and never reaches to the government treasury resulting in a financial loss to the exchequer.

Therefore, it is as such intimated through this circular that before entering into contract and before processing the bills or making the payments, the following checklist should be taken into consideration;

1. GST registration status (whether active, inactive or cancelled) must be checked on the website www.gst.gov.in .For any queries regarding verification of GST registration contact Balance Sheet/Tax Cell.
2. Purchase from the Suppliers whose GST registration has been cancelled must be avoided.
3. Purchase from the Suppliers who are not filing their monthly or quarterly GST returns must be avoided.
4. Hard copy of latest GSTR3B return must be collected/sought from the suppliers and enclosed with the relevant attached documents.
5. Purchases from Unregistered dealers on GST shall not be preferred. No justification like turnover certificate from the suppliers claiming turnover up to 20 lacs in a financial year shall be entertained.
6. Invoices from composition dealers must be checked that whether the supplier has collected GST from the supplies or not. A composition dealer is supposed to pay GST @ 1% of the total sales and cannot collect GST from the buyer. They also cannot issue regular GST invoices. If the supplier has charged GST on the invoice the payment shall not be processed without verification from the Balance Sheet/Tax Cell.

Matter be treated as most urgent

Balance Sheet/tax Cell
No:- BS-GST-Reg/Accts/KU/2026
Dated:- 02/07/2026

Assistant Registrar
Balance Sheet/Tax Cell

Copy to:

1. Dean Academic Affairs
2. Dean College Development Council
3. Dean Research
4. Controller of Examination
5. All Deans/Directors/HOD's/ Officers of faculties/Research Centers /Director North campus/ Director South Campus/Director Kupwara Campus with the request to ensure compliance.
6. SS to VC for kind information of Hon'ble Vice Chancellor
7. Director IT&SS with the request for uploading the circular on AMS
8. FA/CAO
9. PA to Registrar
10. Asstt Registrar, Accounts/Cash/Exam Accounts.
11. All Sectional Heads in the Registry.
12. File.