

## Frequently Asked Questions

| Sr. No. | Questions   | Answers  |
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| 1.      | When the Vendor will receive the payment?                       | Within 7 working days of bill received in Accounts Section.  |
| 2.      | How to submit an invoice for payment?                           | Invoice may be submitted along with <ul style="list-style-type: none"> <li>• Form C: Consumable Item</li> <li>• Form NC: Non-Consumable Item along with GIS</li> <li>• PFC wherever applicable.</li> </ul>   |
| 3.      | What information is required in the invoice?                    | The invoice should include the following: <ul style="list-style-type: none"> <li>• Bill Should in original (Sign &amp; Stamp)</li> <li>• Invoice date and number</li> <li>• GSTIN of IIT Delhi (Buyer)</li> <li>• GSTIN of Supplier</li> <li>• Correct GST amount with rate</li> </ul>   |
| 4.      | How can the Department check the status of payment?             | Storekeeper can login the ERP Screen and follow the Following Steps<br>Payment Check >Report (Stores) >Vendor Payment > Search Vendor Code   |
| 5.      | What are the details to be mentioned in Form C/NC?              | The requirements <ul style="list-style-type: none"> <li>• Budget Head</li> <li>• Supplier code</li> <li>• Form C/ NC No.</li> <li>• Sign of Buyer, Storekeeper &amp; HOD</li> <li>• Pass order amount should be matched with the Invoice Amount</li> <li>• Pass order should mention the amount to be paid in value &amp; Words along with Vendor name &amp; Code</li> <li>• Issue Record Should be filled and Signed</li> </ul> |
| 6.      | What are the details of the Vendor that must be updated in ERP? | The following details must be matched with the Invoice submitted: <ul style="list-style-type: none"> <li>• GSTIN of Vendor</li> <li>• Bank Details</li> <li>• PAN Number</li> <li>• Contact Details-Mobile, Email Etc.</li> </ul>  |
| 7.      | How to Change/update bank details of Vendor?                    | The Department Storekeeper has the Process link to get the bank details updated.   |
| 8.      | What are the reasons for bill return by Accounts Section?       | Any of the following <b>details are not mentioned</b> may be the reason for bill return by Accounts Section:   |

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|     |  | <ul style="list-style-type: none"> <li>• Budget Head</li> <li>• Supplier code</li> <li>• Form C/ NC No.</li> <li>• GSTIN No. of IIT Delhi</li> <li>• Sign of Buyer , Storekeeper &amp; HOD with date</li> <li>• Issue record not filled up</li> <li>• Pass order amount does not match with Invoice Amount</li> <li>• Pass order should mention the amount to be paid in value &amp; Words along with the Vendor name &amp; Code</li> <li>• Issue Record Should be filled and Signed</li> <li>• GSTIN of Vendor not updated in ERP</li> <li>• Bank Details do not match with Vendor details in ERP</li> <li>• Budget Balance not available in ERP</li> <li>• GIS not attached in case of Non-Consumable Item</li> <li>• PBG, Delivery Challan, Installation Certificate, if part of Contract</li> <li>• Non-GEM Availability Report, duly signed by the buyer not attached.</li> <li>• Form SPS-105(A)/104(A)/103(A), not attached &amp; Signed with date) in case of Non-GEM Purchase</li> <li>• PFC not attached, In case GEM purchase &gt; Rs. 50,000/-<br/>Non-Gem Purchase &gt;Rs. 1,00,000/-</li> </ul> |
| 9.  | Do vendor payments include Tax deductions?                   | Yes, depending on local laws and the nature of the transaction, taxes such as IT-TDS, GST-TDS, etc. may be deducted from vendor payments. Vendors are advised to check applicable tax laws in their invoices.   |
| 10. | Whether TDS is applicable only on Services or on Goods also? | TDS is applicable on both taxable supply of goods or services.  |
| 11. | What are the scenarios for the Deduction of TDS?             | <ul style="list-style-type: none"> <li>• 194C (Rate: 2%)<br/>Repair and Maintenance, Fabrication, Custom-made Annual Maintenance Contract, Testing, Printing, Job Work<br/>Other contractual services, Etc.</li> <li>• 194Q (Rate: 0.1%)<br/>Payment made to Vendor during the Financial Year exceeds Rs. 50 Lakh</li> <li>• 194JB (Rate: 10%)</li> </ul>   |

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|     |   | <p>Professional services<br/>Payment to Doctors, Lawyers, etc.</p> <ul style="list-style-type: none"> <li>• 194JA (Rate: 2%)<br/>Technical Services<br/>Software Renewal, Etc.</li> </ul>  |
| 12. | Where can Tax Deduction from payment be checked?      | <p>Storekeeper can log in the ERP Screen and follow the Following Steps<br/>Payment Check &gt;Report (Stores) &gt;Vendor Payment &gt; Search Vendor Code<br/>Select the Month in which payment is made &gt; View Bill details along with deduction</p>   |
| 13. | Rate of TDS under GST?                                | <ul style="list-style-type: none"> <li>• Intra-State Supply (Supply of goods &amp; Services Within Delhi)<br/>TDS Under CGST : 1% of Taxable value<br/>TDS Under SGST : 1% of Taxable value</li> <li>• Inter-State Supply (Supply of goods &amp; Services from outside Delhi)<br/>TDS Under IGST : 2% of Taxable value</li> </ul>                                  |
| 14. | When to Deduct TDS under GST?                         | <p>As per section 51(1) of GST Act 2017, TDS under GST will be deducted @2% of Taxable Value from the payment made or credited to the supplier.<br/>TDS will be applicable where the total value of supply under a contract exceeds Rs. 2, 50,000/-. The value is excluding CGST, SGST, UGST, IGST, and Cess as Indicated in the invoice.</p>                      |
| 15. | Whether TDS under GST is applicable in Rate Contract? | <p>Yes, As per section 51(1) of GST Act 2017, TDS under GST will be deducted @2% of Taxable Value from the payment made or credited to the supplier, in case the Institute has made a Rate Contract with Vendor.<br/>TDS under GST will be applicable irrespective of the bill Value amount.</p>   |
| 16. | How can a Vendor claim lower Tax deductions?          | <p>To avoid Standard tax deductions, the Vendor Can Submit the Lower Tax Deduction Certificate:</p> <ul style="list-style-type: none"> <li>• Certificate must be issued by Income Tax Department</li> <li>• The Validity Period must be mentioned</li> <li>• IIT Delhi Must be mentioned</li> <li>• Value up to which Lower Tax deduction to be claimed</li> </ul> |
| 17. | Can Vendor verify tax deducted from payment?          | <ul style="list-style-type: none"> <li>• TDS deductions are linked to PAN numbers of the deductee.</li> <li>• If TDS has been deducted from any of your payment you must go through the Tax Credit Form 26AS in Income Tax Portal.</li> </ul>  |

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|     |   | <ul style="list-style-type: none"> <li>This form is a consolidated tax statement that is available to all PAN holders.</li> </ul>  |
| 18. | Are there any restrictions on advance payment to the Vendor under GFR?        | <p>Rule 172 of the GFR states:</p> <ul style="list-style-type: none"> <li>Advance payments to vendors should generally be avoided unless they are justified under the terms of the contract.</li> <li>Advance amount should be approved by Competent Authority.</li> <li>If advances are provided, they should be limited to 30% of the contract value unless higher limits are approved under specific circumstances.</li> <li>In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.</li> <li>The advance payment can be released only against security as such Bank Guarantee/FDR/Term Deposit in favor of the institute.</li> </ul> |
| 19. | Whether Pre-Audit is mandatory in purchases other than GEM?                   | <p>As per Internal Audit circular IITD/IA/C-5/2022/94981 dated 16/11/2022<br/>Pre- Audit is mandatory for purchases (Indigenous), other than GEM above Rs. 6 Lakh, and all import cases.</p>   |
| 20. | Can the Vendor obtain a Ledger report on a yearly basis to reconcile records? | <p>The vendor can contact the Storekeeper of the purchaser Department for the request of the Ledger.</p>   |