No.FC-1/21/2022-e-FD Government of Manipur Secretariat: Finance Department

Imphal, the 23rd September, 2022

## **OFFICE MEMORANDUM**

Subject: Mandatory checking of latest return filling copy of GSTR-3B by implementing agencies prior to release of funds to Contractors

Reference is invited to this Department's O.M. No.10/1/2009-FC (PT.2) dated 29<sup>th</sup> June, 2020 wherein it was made mandatory for Departments to enclose the latest return filling copy of GSTR-3B form at the time of submission of ES, EP, CDA and withdrawal of funds from MH :8443/8449 to Finance Department (copy enclosed).

- 2. A substantial amount of Government funds are released to the implementing agencies under the State Government, including MPHC, PDA, EEW, Engineering Cell of H&FW, MTDC, MANIDCO, MOBEDS, etc. Departments are aware that once the funds are parked outside the Consolidated Fund of the State, it is difficult for Finance Department to monitor the manner of releases of these funds by implementing agencies to the contractors concerned. Therefore, in such circumstances, there is no effective measure to check compliance of such contractors insofar as payment of GST is concerned.
- 3. In order to ensure that all contractors pay their due GST regularly, all implementing agencies shall ensure that contractors engaged by them submit the latest return filling copy of GSTR-3B prior to release of funds to their bank accounts. This shall be one of the pre-conditions before release of liabilities/funds to these contractors.
- 4. Chief Engineer/ Managing Director of the agency concerned **shall ensure** that the above criterion is fulfilled both in letter and spirit. Further, they shall also endorse a complete dossiers of fund release order to Commissioner (Taxes) by the end of every month, who shall monitor compliance of GST payment by the contractors.

5. Administrative Secretaries of controlling Departments shall ensure that the above instructions are strictly followed by implementing agencies under their control.

(Dr. Rajesh Kumar)
Chief Secretary (Finance)
Government of Manipur

## Copy to:-

- 1) Staff Officer to the Chief Secretary, Government of Manipur
- 2) Administrative Secretaries concerned
- 3) Managing Directors/ Chief Engineers/ Secretaries of implementing agencies

4) Relevant file.

(Neilenthang Telien)

Additional Secretary (Finance)
Government of Manipur

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