

8<sup>th</sup> June 2017

Dear Valued Business Partner

**Sub.: Transition into Goods and Service Tax Regime**

As you are aware India is swiftly moving towards implementation of Goods and Services Tax ('GST') which would substantially transform the existing Indirect tax landscape. Date for this implementation is likely to be 01 Jul 2017 and hence, it is critical for all our business partners to be ready for seamless transition to this GST regime.

One of the main objectives of GST is to create a seamless credit chain thereby reducing tax costs leading to an opportunity for businesses to work towards the same. We have summarized some key aspects that would be relevant from a GST preparation standpoint to you and us.

**Registrations:** As a step towards GST implementation, Government of India has launched the GST portal for all Indirect Tax assesseees to migrate into GST. This is critical for continuity of business under GST. For fresh registrations (persons not registered under the current indirect tax laws) is also being provided.

- A. **Compliances:** There is a tremendous thrust on digitization in the Indian economy. Under GST, compliances such as issuance of GST compliant invoices, return filing, etc. will be automated. While issuing invoices, the following need to be taken care of -

**TAX INVOICES:**

- o GST compliant invoices are issued to Star Track Terminals Private Limited as advised;
- o Invoice should be issued and received by Star Track Terminals Private Limited with 7 days of invoice date;
- o Ensure GST returns are filed on timely basis which reflect correct particulars of Star Track Terminals Private Limited;
- o Disputes in the invoices should be addressed immediately;
- o Ensure that invoice correctly captures our GST Number on all tax invoices, supplementary invoices, debit notes, credit notes or any other document that are issued;
- o Key requirements for an invoice are as follows:

**APM Terminals Inland Services**

**Star Track Terminals Pvt. Ltd.**

CIN : U63033UP2003PTC042031

Regd Office: ICD Dadri, Inland Services

Gautam Budh Nagar, Dadri,

Greater Noida, U.P. - 201311

India

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Name, Address and GSTIN of the Supplier;

On Invoices bearing serial numbers no longer than 16 characters along with date of issue;



- Correct Name, Address and GSTIN of the Company;
- HSN code of Goods or Accounting Code for Services (SAC);
- Description of goods or services;
- Quantity in case of goods and unit or Unique Quantity Code thereof;
- Total value of goods or services;
- Taxable value of goods or services taking into account discount or abatement, if any;
- Rate of tax (Central GST (CGST), State GST (SGST) or Integrated GST (IGST));
- Amount of tax charged in respect of taxable goods or services (CGST, SGST or IGST);
- Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- Place of delivery where the same is different from the place of supply;
- Whether the tax is payable on reverse charge;
- The word "Revised Invoice" or "Supplementary Invoice", as the case may be, indicated prominently, where applicable along with the date and invoice number of the original invoice; and
- Signature or digital signature of the supplier or his authorized representative;
- Please ensure that the Tax Invoices must be issued as per the provisions of GST law. Your GST registration number on the Tax Invoices must match with the registration number which has been provided to us with this communication.

**CREDIT NOTES / DEBIT NOTES –**

- Credit note / debit note shall be only issued as mutually agreed and must contain prescribed particulars and shall indicate respective invoices in relation to which the same is issued.

**TRANSITION -**

- On 01.07.2017 (GST implementation date), GST will be applicable. Thus, we request you to please provide all invoices pertaining to the period ending 31 May 2017 latest by 15 June 2017.
- Furthermore, request you to provide all invoices for services provided prior to GST implementation date, within 7 days from date of GST implementation along with statement / summary of invoices;
- Any invoice received after the cut-off date of 7 days after GST implementation date, is liable for rejection and hence, we request you to please ensure timely submission of invoices to



**GST returns**

- File GST return on GSTN portal on a periodical basis (monthly, annually and any return as applicable and within the due dates as may be prescribed);
- We also request you to please undertake proper compliance under GST regime to avoid any dispute and denial of credit to us;
- In case of failure to upload correct details of invoices raised along with GST charged and our GSTIN, we reserve the right to recover the input tax credit declined due to non-filing of return by the supplier along with applicable interest and penalty, as levied by the authority.

**Timely payment of GST**

- As you are aware, there is a huge thrust on compliances and it is required that you ensure timely payment of taxes due;
- Any lapse of the same will render us liable to reverse the tax credit availed and hence, we request that this situation be avoided;

**Our GST Registration numbers:** Our GST registration numbers are as under –

No.	State	Provisional ID <sup>#</sup>	Address
1	Uttar Pradesh	09AAHCS5182K1ZT	ICD Dadri, Tilpata Road, Gautam Buddha Nagar, Dadri, Greater Noida, Uttar Pradesh - 201307

*#These are the provisional Ids provided by the government and not permanent registration numbers. Mechanism for Permanent Registration number has not been notified yet.*

**Other Important Points**

- We request that you ensure that various savings accruing under the GST regime on account of abolition of existing indirect taxes, increase of tax credits, etc. is duly factored in the price you charge to us and shall be shared with us in line with anti-profiteering provisions under the GST Law.

**Note:** *The requirements stated above are based on the information available with respect to GST in the public domain as on date. The requirements provided above are generic in nature. The GST law has not yet been notified. The requirements would need to be revisited and revised after the final GST law is notified.*

**APM Terminals Inland Services**

We request our partners promptly register / migrate to GST and provide us with your details and a copy of your registration certificate to update your master data in our systems so that there is no

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business disruption nearing the transition date. In order to facilitate collection of data / details from you, we have created a website – [APMTISGST.com](http://APMTISGST.com) and we request that you please update your details on the same at the earliest. We look forward to receiving your entries latest by Wednesday, 15 June 2017.

If you are unsure about anything mentioned in this letter, we urge you to get in touch with:

Name: Purva Maheshwari, Dhananjay Bhende

Email id: [purva.maheshwari@apmterminals.com](mailto:purva.maheshwari@apmterminals.com), [Dhananjay.bhende@apmterminals.com](mailto:Dhananjay.bhende@apmterminals.com)

Contact no.: 88791 22930, 75062 35307

Yours sincerely,

Star Track Terminals Private Limited



**APM Terminals Inland Services**

**Star Track Terminals Pvt. Ltd.**

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