TEA BOARD INDIA
(Under Ministry of Commerce & Industry, Deptt. of Commerce, Govt. of India)
14, B.T.M Sarani (Brabourne Road), Kolkata- 700 001
Website: www.teaboard.gov.org Phone No. 033-22351331
E-mail: teaboardfin@gmail.com
:tbfinfa@gmail.com

Ref. No. FIN/MAIN ACCT/GST/2020-21 21.01.2021

Circular No. 21121

Sub: DISPLAY OF GST REGISTRATION

With ref. to the above mentioned subject and Rule 18 of the CGST Act, 2017 every person registered under the GST Act must display the copy of the GST registration certificate in a place that is clearly visible at the principal place of business and at every additional place of business. With regard to this provision, your office has to conform to the provisions and display the GSTIN in the following places:

Place of Business	Display the **GST registration certificate in a prominent location** at the principal place of business and all additional places of business. Hence, display the GST registration certificate at the **entrance or near the billing section.**
Business Name Board	The GSTIN of the business must be mentioned in the name board of the business fixed at the entrance. According to the GST Act, "Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business."
Tax Invoice	In all the tax invoice issued by your office, the invoice should state the GSTIN. Further, all tax invoices under GST must be issued as per the invoice format prescribed by the GST Rules. The format of the invoice is part of ANNEXURE A to this circular.

Penalty on contravention of display provision:
Section 125 of the Central Goods and Service Tax Act, 2017 read with relevant provisions of SGST/UTGST Act, prescribes a general penalty for contravention of any of the provisions of the Act or the Rules made there under. Therefore, a registered taxable person who does not follow the provisions contained in Rule 18 will be liable for penalty which may extent to Rs. 50,000/- [Rs. 25,000/- as per CGST Act + Rs. 25,000/- as per SGST Act].

Contd…2

Therefore, all the offices are requested to adhere to this circular and make immediate arrangements. In case of any query, please write to TEABOARDGST@GMAIL.COM.

Naskar

(Rajanigandha Seal Naskar)
FA&CAO (I/C)

Distribution:

1. E.D. Guwhati
2. E.D. Coonoor
3. Dir (Research)
4. DDTD Palampur
5. DDTD Siliguri
6. DDTD, SGDD Dibrugarh
7. QCL, Siliguri
8. DTR&DC Kurseong
9. S.O. (NWI)
10. ADTD, Tezpur office
11. ADTD, Silchar office
12. ADTD, Jorhat office
13. ADTD, Itanagar office
14. ADTD, Agartala office
15. ADTD, Peermade office
16. ADTD, Gudalur office
17. DDTD, Jalpaiguri office
18. Mumbai office

HODs:

1. Secretary
2. Assistant Secretary
3. System Analyst: Requested for uploading in the website.

Copy to:

1. Secretary to Deputy Chairman: For kind information of Deputy Chairman.

ANNEXURE –A

TAX INVOICE

ORIGINAL
For Recipient

Tea Board
14B, TM SARANI, KOLKATA,
West Bengal. 700001
[illegible]
[illegible]@GMAIL.COM

GSTIN	[illegible]	Invoice Date	[illegible]
State	[illegible] Bengal	Invoice No.	[illegible]
PAN	[illegible]	Reference No.	

Customer Name Billing Address Shipping Address

Customer GSTIN

Place of Supply Due Date -

Item	HSN / SAC	Quantity	Rate / Item (₹)	Discount (₹)	Taxable Value (₹)	CGST (₹)	SGST /	IGST (₹)	Total (₹)
Total									

Gross Amount ₹
Total Tax ₹
Total Value .00

Total amount (in words):

Bank Details:

Beneficiary Name :
Account Number :
IFSC :
Bank Name: :
Branch Name: :

For Tea Board

Authorised Signatory