रीजनल इंस्टिट्यूट ऑफ पेरामेडिकल एन्ड नर्सिंग साइंसेज
REGIONAL INSTITUTE OF PARAMEDICAL AND NURSING SCIENCES
(भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, स्वायत संस्थान)
(An Autonomous Institute under Ministry of Health & Family Welfare, Govt. of India)
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OFFICE ORDER

Dated Aizawl, the 30th October, 2026

No.G.12018/2/2020-Accts-RIPANS/20 : Attention is invited to Central Goods and Services Tax (CGST) Rules, 2017 issued by Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India and Circular No. G.28042/183/2025-COMTAX/103-107 dated 10.09.2026 issued by Commissioner of State Tax, Government of Mizoram.

The instructions issued by the Government shall henceforth, be strictly followed by all concerned, and the following shall be strictly observed and monitored with immediate effect:

1. Tax invoice or a bill of supply must be issued by a registered person. (Ref. Section 31 (3) (C) of the CGST Act, 2017/MGST Act, 2017)
2. Tax invoice or a bill of supply need not be issued if the value of the supply is less than ₹ 200/- subject to specified conditions.
3. In case of bill amounting to ₹ 2.5 lakh or more, TDS on GST @ 2% is mandatory to be deducted from taxable amount. Such amount of particular bills included among other bills if any, must be separately sanctioned for deduction of TDS on GST.
4. In case of unregistered suppliers, commercial invoice or cash memo may be used.

Accounts Officer will be responsible for verification and monitoring of tax invoice and it must be ensured that GST shall not be claimed by unregistered persons (Persons not liable to register under the Act).

This order is intended to provide a brief and simplified explanation for ease of understanding. For detailed provisions and further instructions, the relevant Government Order may be referred to. Any further clarifications and instructions, if required, may be issued from time to time.

Digitally signed by
SANJAY DINKAR SAWANT
Date: 30-10-2026
14:57:19

(डॉ. संजय डी. सावंत/Dr. SANJAY D. SAWANT)
निर्देशक/Director
रीजेनल इंस्टिट्यूट ऑफ पैरमेडिकल/Regional Institute of Paramedical
& नर्सींग साइंसेज /& Nursing Sciences

Memo No.G.12018/2/2020-Accts-RIPANS/20 (A) Dated Aizawl, the 30th October, 2026

Copy for information and compliance to:

1. Deputy Director (Admin).
2. Principal/HoDs to circulate to subordinate staff under their control.
3. Officer i/c T&P/Administrative Officer/Accounts Officer to circulate to subordinate staff under their control.
4. System ~~Engineer~~ Analyst to upload on Institute's website.
5. Office Order Guard File.