

सख्या पीसीएच-Auditcell-I/549700/2025
हिमाचल प्रदेश सरकार
पंचायती राज विभाग हि.प्र.।

सेवा में,

1. समस्त जिला पंचायत अधिकारी,
2. समस्त खण्ड विकास अधिकारी,
हिमाचल प्रदेश।

शिमला-9

दिनांक 14-01-2025

विषय:-

**Regarding proper deduction of GST and check on
M-Form & Instructions thereof**

महोदय,

उपरोक्त विषयक सचिव, ग्रामीण विकास विभाग हि0प्र0 के पत्र संख्या-RD-F01/3/2024-Rural Development दिनांक 13.01.2025 की प्रति संलग्न करते हुए आपको सूचित किया जाता है कि विभाग द्वारा क्रियान्वित किए जा रहे कार्यों में जी0एस0टी0 तथा एम-फार्म के सम्बन्ध में उक्त पत्र के माध्यम से जारी दिशानिर्देशों का कड़ाई से पालन करवाना सुनिश्चित करें।
संलग्न:- यथाचर्चा

भवदीय,

Signed by

Kewal Sharma

Date: 14-01-2025 14:34:5

अतिरिक्त निदेशक,

पंचायती राज विभाग, हिमाचल प्रदेश।

पृष्ठांकन संख्या - उपरोक्त-

शिमला-9

दिनांक 14-01-2025

प्रतिलिपि:-

1. सचिव, ग्रामीण विकास एवं पंचायती राज, हि0प्र0 सरकार को उपरोक्त के सम्बन्ध में सूचनार्थ।
2. श्री अखिलेश कुमार, प्रोग्रामर पंचायती राज विभाग हि0प्र0 को विभागीय वेबसाईट पर अपलोड करने के आशय सहित प्रेषित है।

Digitally Signed/-

अतिरिक्त निदेशक,

पंचायती राज विभाग, हिमाचल प्रदेश।

No. RD-F01/3/2024-RURAL DEVELOPMENT
Government of Himachal Pradesh
Department of Rural Development

To

The Director,
Rural Development & Panchayati Raj,
Himachal Pradesh, Shimla-171009

Dated: Shimla-171002, the

17th January, 2025

Subject: Regarding proper deduction of GST and check on M-form-Instructions thereof.

Sir,

I am directed to invite your attention on the subject captioned above and to say that the State Government has observed certain lapses in GST compliance and the verification of M-Forms under the schemes being implemented by this department, these lapses compromise financial transparency, disrupt compliance, and affect the efficiency of schemes. Additionally, the M-Form is essential for verifying the legitimate movement of mining materials, ensuring tax compliance, preventing unauthorized transactions, and validating the source and quantity of supplies.

2. As such, after careful examination, it has been decided that now the vendors are required to submit an affidavit before commencing supplies, affirming adherence to departmental guidelines, including timely delivery, submission of M-Forms with bills, and accountability for any discrepancies. Payments will not be processed unless these conditions are met. Format of the affidavit is enclosed.

3. Additionally, the details of the M-Form submitted by the vendor can also be check on the official portal at <https://emerginghimachal.hp.gov.in/miningstone/official/Reports/mFormDetails>.

4. The following additional responsibilities have been assigned to field functionaries to ensure compliance:

- (i) **Panchayat Secretaries** shall approve bills only if they are submitted by GST-registered vendors and contain the HSN code, GST slab rate, and GST amount for schemes such as MGNREGA, Planning, RGSA, 15th Finance Commission, State Finance Commission, Swatch Bharat Mission, or any other scheme implemented by the Rural Development & Panchayati Raj department. Additionally, for bills related to mining materials, they must ensure that the M-Form is attached.
- (ii) **Technical Assistants (TAs)** are required to verify the quantities

specified on bills against those recorded in the M-Form for schemes such as MGNREGA, Planning, RGSA, 15th Finance Commission, State Finance Commission, Swatch Bharat Mission, or any other scheme implemented by the Rural Development & Panchayati Raj department.

(iii) **Gram Rojgar Sahayaks (GRSs)** are responsible for uploading only those bills that meet all compliance requirements and are duly approved in case of MGNREGA.

5. Furthermore, **Panchayat Secretaries** are required to submit a scheme-wise monthly report to the Block Development Officer (BDO), detailing the materials booked and the corresponding GST collected as MGNREGA, Planning, RGSA, 15th Finance Commission, State Finance Commission, Swatch Bharat Mission, or any other scheme implemented by the Rural Development & Panchayati Raj department.

6. Additionally, the Block Development Officer (BDO) must forward these reports to the State Excise and Taxation Department, Himachal Pradesh, to verify and monitor GST collection to ensure compliance and prevent revenue leakage.

7. It is therefore requested to convey the above decision of the State Government to the field functionaries for strict adherence with immediate effect and the failure to comply with these guidelines will lead to appropriate actions as per the rule.

Yours faithfully,



(Rajesh Sharma), IAS
Secretary (Rural Development) to the
Government of Himachal Pradesh

Endst. No. As above Dated: Shimla-171002 the ^{13th} January, 2025

Copy forwarded to The Commissioner, State Taxes and Excise, Himachal Pradesh, Shimla-171009 for information and necessary action.



(Rajesh Sharma), IAS
Secretary (Rural Development) to the
Government of Himachal Pradesh

AFFIDAVIT

I.....aged.....S/o.....
R/O.....Village.....
P.O.....Teshil.....District..... (H.P.)

do hereby solemnly affirm and state on oath as under:

1. I had filled the tenders in Gram Panchayat..... Development Block Which was found to be the lowest and I have been made the vendor of the Panchayat for the Financial Year 202__-2__.
2. I will supply the material to the Panchayat within 7 days of supply order. If I do not supply material on time then my tender shall be deemed cancel by the Panchayat without any prior information.
3. The m-forms along with the material (i.e. Sand, Aggregate) will be submitted by me only based on the guidelines of the department. If I am not able to submit the m-forms, I will be responsible for any of my non payments of the bills.
4. The m-forms that are given by me along with the bills of materials will not be given by me or any other person for payment in any other department.
5. If any discrepancy is found in the m-forms and the respective bills, I am solely responsible for any further legal and departmental action along with recovery thereof.
6. I have no objection that the payment will be made after the assessment of work.

Deponent

Verification

I, the above-named deponent does hereby verify that the contents of my above affidavit are true and correct to the best of my knowledge. No part of it is false and nothing has been concealed there from.

Verify on this

Deponent