

CGST CIRCULARS

CIRCULAR NO. - 75/49/2018

DATE - 27TH DECEMBER 2018

Subject: Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture – Reg.

- The Ministry of Culture has introduced a Central Sector Scheme called the “Seva Bhoj Yojna”
- This scheme has been introduced for reimbursement of CGST and the Central Government’s share of IGST paid on the purchase of certain raw food items namely, ghee, edible oil, sugar/ burra/ jaggery, rice, atta/ maida/rava/flour and pulses used for distributing free food to general public/devotees by charitable/religious institutions like Gurudwaras, temples, Dharmik Ashrams, Mosques, Dargahs, Churches, Math, Monasteries, etc.
- The applications for reimbursement of the said taxes shall be processed by a designated nodal central tax officer of each State or Union territory.

Application for obtaining Seva Bhoj Yojana - Unique Identity Number (SBYUIN)

- The institutions opting to avail of this Scheme have to register at first with the Darpan Portal of NITI Aayog for obtaining a Unique ID from the portal
- Thereafter, the institutions will have to apply on the CSMS Portal on the Ministry of Culture’s website www.indiaculture.nic.in in the prescribed format, and upload the requisite documents.
- After enrolling with the Ministry of Culture, unique enrolment number will be provided to only the eligible institutions for filing claims for the reimbursement of the said taxes.
- The claimant (eligible institutions) will have to submit an application in FORMSBY-01 for obtaining a Seva Bhoj Yojana - Unique Identity Number (hereinafter called as the “SBY-UIN”), to the jurisdictional nodal officer of the State/Union Territory, in which the specified activity is undertaken.
- The claimant must indicate the details of all the locations/branches in a State/Union territory from where the specified activity is undertaken by them in FORM SBY-01.
- Since the reimbursement of the said taxes by the nodal officers shall be done State-wise or Union territory-wise, the claimant would be required to apply for a separate SBY-UIN for each State or Union territory in which they undertake the specified activity.
- Upon receipt of the application in FORM SBY-01 and the information of allocation of a Unique Enrolment Number by the Ministry of Culture, a unique ten digit SBYUIN, in the format of XX/YYYYY/ZZZ (where XX stands for the two digit State Code, YYYYY stands for the five digit Unique Enrolment Number allotted by the Ministry of Culture and ZZZ stands for the three digit

running number assigned by the jurisdictional nodal officer) shall be communicated to the applicant in FORM SBY02 within 7 days from the receipt of the complete application in FORM SBY-01 by the nodal officer.

Application for claiming reimbursement of the said taxes in FORM SBY-03

- All applications for reimbursement of the said taxes by a claimant shall be submitted to the nodal officer of the State/Union territory in whose jurisdiction the claimant undertakes the specified activity, on a quarterly basis in FORM SBY-03, before the expiry of 6 months from the last day of the quarter in which the purchases of the specified items have been made.
- The application for reimbursement of the said taxes in FORM SBY-03 shall be filed once for each quarter in respect of all the locations within the State/Union territory, which are specified in Column 6 of FORM SBY-02, from where the claimant undertakes the specified activity.
- Separate applications is to be filed with respect to each SBY-UIN to the jurisdictional nodal officers if the claimant undertakes the specified activity from different locations situated in more than one State or Union territory.
- The application shall be signed by the authorised signatory of the claimant and shall be submitted along with the following documents:
 - a) Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by the Ministry of Culture and SBY-UIN.
 - b) A Chartered Accountant's Certificate certifying the following:
 - (i) quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed.
 - (ii) the claimant is involved in charitable/religious activities.
 - (iii) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be.
 - (iv) the claimant is using the specified items for only distributing free food to the public/devotees etc. during the claim period.
 - (v) the claimant fully satisfies the conditions issued by the Ministry of Culture.
- The nodal officer shall, within a period of fifteen days from the date of receipt of FORM SBY-03, scrutinize the same for its completeness
- Where the application is found to be complete in all respects, the nodal officer will issue an acknowledgement in FORM SBY-04 & the same shall be communicated to the claimant.

Processing of the application filed in FORM SBY-03

- While processing the application filed in FORM SBY-03, the nodal officer shall verify the following:
 - a) Invoices mentioning the unique enrolment number allotted by the Ministry of Culture and the SBY-UIN for the purchase of the specified items have been submitted;
 - b) The amount claimed as reimbursement is on account of the said taxes paid on the purchase of the specified items during the claim period;
 - c) The amount claimed does not exceed the limit specified
- After examining the application, if the nodal officer is satisfied that the claimant is eligible for the reimbursement of the said taxes, he shall issue an order in FORM SBY-05 sanctioning the amount of reimbursement with full details of the Grant No. and the Functional Head (of Ministry of Culture) under which the amount is to be disbursed by the designated PAO.
- He shall also issue a payment advice in FORM SBY-06 for the eligible amount based on First-cum-First-serve basis with regard to the date of receipt of the complete application in FORM SBY-01.
- The Nodal Officer, in the capacity of Program Division, shall be able to view the available budget (DDO specific) which would get reduced to the extent of the uploaded sanction order immediately after uploading of the sanction order.
- He shall enter the details on the PFMS portal under his login access; scan the sanction order (FORM SBY05) and the payment Advise (FORM SBY06) and forward the same to the designated DDO.
- The designated DDO, on the basis of FORM SBY05 and FORM SBY06, shall generate the bill on the PFMS portal and forward the same to the concerned PAO under his digital signature.

Penalties in case of misuse of Assistance Grant

- The members of the executive body of the entity /institution would be liable for recovery of misused grants.
- The organization /institution will also be blacklisted for misuse of funds, fake registration certificate, fake documents etc.
- All immovable and movable assets created from the Government grants would be taken over by local administration prescribed by the Ministry.
- The assistance provided by the Ministry of Culture shall be recovered with penal interest, apart from taking criminal action as per law.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular-No-75.pdf;jsessionid=741D64B67F8F4240FEE184F9E0081406>