

**DIRECTORATE GENERAL  
CENTRAL INDUSTRIAL SECURITY FORCE  
(Ministry of Home Affairs)**

Block No.13, CGO Complex,  
Lodhi Road New Delhi-03

**Welfare Directorate**

No.E-42099/KPKB/GST-Concession/Welfare/2024-1988  
To,

Dated: 10<sup>th</sup> April' 2024

All Sector IsG, including Director NISA and TS.

**SUB:- GUIDELINES FOR IMPLEMENTATION OF 50% GST CONCESSION AT MBs/SBs**

It is to apprise that MHA vide OM dated 11.03.2024 (copy enclosed) has approved 50% GST concession on purchase of goods/items from Kendriya Police Kalyan Bhandars through budgetary support w.e.f. 01.04.2024.

2. In this regard, a detail guidelines for implementation of 50% GST concession to the KPKB beneficiaries by SBs on purchase of goods from KPKB Bhandars and reimbursement of the same by MBs through budgetary support from FHQr as accorded by MHA has been framed in consonance with the minutes of joint meeting of CAC & CPC held on 26<sup>th</sup> March, 2024 (copy enclosed) and MHA OM dated 05.04.2024 regarding operational guidelines for release of 50% GST concession to KPKB beneficiaries (copy enclosed).

3. In view of the above, detail guidelines for implementation of 50% GST concession at KPKB, MBs/SBs, is forwarded herewith for further necessary action and strict compliance, please.

4. This has the approval of competent authority, please.

Encl: - As above.

  
(Deepak Kumar)  
Asstt. Inspector General (Wel)

**Copy to :-**

1. All ADsG, CISF (North, APS & South) : For kind information, please.

**Internal (N.O.O.)::-**

1. AD Accounts, CISF HQ New Delhi. : For kind information and necessary action, please.  
2. AIG/Adm, CISF HQ New Delhi. :- -do-



# **GUIDELINES FOR IMPLEMENTATION OF 50% GST CONCESSION AT MBs/SBs**

## **1. INTRODUCTION**

MHA, P-II division (R&W) vide OM dated 11.03.2024 has accorded approval for 50% GST concession on purchase of goods/items from KPKB through budgetary support w.e.f.01.04.2024. As on date, total 139 SBs from State Police/other organisations and 108 SBs from CISF are running under 19 MBs of CISF. However, total 218 SBs are running in CISF.

In view of the 50% GST concession approved to the beneficiaries on purchase of goods from KPKB, a detailed guideline is required to be framed for flawless procedure in MB/SBs, for extending benefits of GST concession to the beneficiaries. A joint meeting of CAC & CPC was held on 26.03.2024 to discuss the various modalities to extend 50% GST concession to the beneficiaries. Minutes of the meeting which has been circulated vide Welfare Directorate letter No. (1795) dated 28.03.2024 may be referred to (copy enclosed). MHA has also issued operational guidelines for release of 50% GST concession to KPKB beneficiaries vide OM No. 27011/70/2022-R&W dated 05.04.2024 (Copy enclosed). Following detail guidelines are issued for implementing the order on 50% GST concession to the KPKB beneficiaries.

## **2. OBJECTIVE**

- To reimburse the 50% GST concession to the MBs of CISF through PAO, CISF Delhi as accorded by MHA in a flawless manner from the budget allotted by MHA.
- To streamline the process of 50% GST concession to KPKB beneficiaries.

## **3. ELIGIBILITY/BENEFICIARIES OF KPKB**

All serving and retired personnel of CAPFs, CPOs, SPG, CBI, State Police personnel and official/employees who have served in the Ministry of Home Affairs at any point of time for 5 years or more than five years, shall also be entitled to avail the KPKB facilities all over India for purchase of all items/goods. (MHA OM No. 27011/75/2011-R&W dated 18.10.2011)

## **4. RANKWISE CAPPING LIMIT ON PURCHASING FROM KPKB SB:-**

Sl. No.	Rank	Monthly limit value for items (grocery/consumable items)	Annual limit (AFD) items or items above Rs. 1,200/-
1	Officers and Equivalent rank	11,000/-	1,00,000/-
2	Subordinate Officers and equivalent	9,000/-	1,00,000/-
3	Other Ranks and equivalent	8,000/-	75,000/-

**Note:-** Items having value more than 1,200/- will be automatically counted into the annual limit of AFD items.

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## 5. GUIDELINES

The following guidelines are hereby issued for extending 50% GST concession to the beneficiaries by SBs and further reimbursement of the GST concession by MBs from the budget allotted by MHA for flawless procedure.

### A. PROCEDURE FOR IMPLEMENTATION OF 50% GST CONCESSION

- CISF HQrs will assess the subsidy amount of 50% GST compensation on annual basis for MBs (CISF) and will submit to P-II Division in MHA for allocation of budget.
- MBs will assess the annual demand of 50% GST compensation and submit the budget/revised budget demand to the FHQ through concerned Sector HQrs.
- 50% GST concession will only be given on sale of products to the KPKB beneficiaries by the SBs and reimbursement of the 50% GST to be given on sales by the Force HQ to MBs.
- MBs will compile 50% GST concession given to the beneficiaries by respective SBs and submit the required documents to FHQ through Sector HQrs for reimbursement of GST concession amount on monthly basis.
- Utilization certificate is not required as budget will be provided to MBs on reimbursement basis.
- MBs will make the payment with full GST component to the firms/vendors.
- If, there is delay in sanctioning/crediting the amount of 50% GST concession, temporary advance may be taken from their respective KPKB development fund by MBs to pay the vendors with due approval of HOO.
- SBs will make the payment to their MB (with reduced GST portion) on fortnightly basis to regularize the payment cycle and ease out the payment deficit due to 50% GST concession.
- Demand forecasting for a quarter (03 months period) will be done by SBs to regularize the supply and calculation of 50% GST concession.

### B. MEASURES TO AVOID IMPROPER IMPLEMENTATION OF 50% GST CONCESSION:

- MBs to disseminate GST related instructions to all SBs affiliated with it.
- Orders for goods/items may be placed by MB as per the demand of the SBs.
- Demand register should be opened in the MBs/SBs.
- MBs to monitor that SBs do not overstock the items.
- MBs to develop a process, so that at the time of new demand the existing stock information will be provided by SB to MB, so that at the time of indenting/stocking, the realistic demand of SBs could be assessed.
- MBs will maintain checks and issue guidelines to State Police/CPOs SBs affiliated with them for efficient handling of 50% GST concession.
- MBs/SBs will ensure that quota of each ranks as decided by CAC & KPKB HQ is not exceeded.
- It should be ensured by MBs/SBs to take necessary steps to stop pilferage of items/goods to non-eligible personnel.
- Care/Caution to be exercised while stocking perishable items or items with limited expiry date.

### C. DOCUEMNTS REQUIRED FROM SUBSIDIARY BHANDARs:

- SBs will submit list of existing stocks (item wise) already held as on 31.03.2024 under proper signature and stamp of the concerned Bhandar Officer to their MB for validation.

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- SBs will record the entries of sale of items to beneficiary's w.e.f. 1<sup>st</sup> April 2024 as per the format given in **Appendix-'C'** in soft copy or hard copy. Backup of the record in soft copy will be maintained properly as the record will be audited by MHA Internal Audit Team.
- SBs to submit the GST claim certificate in the format given at **Appendix-'D'** to claim the GST concession from MBs.
- Existing Software at MBs/SBs level needs to be modified to extend the 50% GST concession and as per the entries being submitted to MB (**Appendix-'C'**).
- Software so modified in a way that GST concession given to KPKB beneficiary should be reflected on the consumer's (beneficiary) invoice.
- Charges so incurred on account of modification of software will be covered from respective Bhandar's Development Fund.

#### **D. ROLE OF MASTER BHANDARS:**

- MBs may devise their own system/proforma for indenting AFD-I items by SBs.
- MBs may seek list of beneficiaries (KPKB Canteen Card Holders) from state police/other organisations SBs.
- MB will be responsible for clearing 50% GST concession from FHQR through budgetary support.

#### **E. PREPARATION OF CANTEEN CARD (BOOKLET):**

- HOO of the Unit where KPKB SB is functioning will issue the KPKB Canteen card required in the booklet form (like-bank passbook format) consisting of minimum 10 pages for giving GST concession to the eligible beneficiaries (CISF) & retired personnel of all CAPFs. **Format is given at Appendix-'A', B & B-1).**
- Last 02 pages of KPKB canteen card to be recorded for entry of AFD items purchase.
- Purchase history sheet in the KPKB canteen card will be signed by Bhandar SO (Insp/SI) with stamp of Subsidiary Bhandar.
- KPKB Canteen Card to Ex-serviceman/retired personnel of all CAPFs will be prepared by the nearest Subsidiary Bhandar to whom the retired personnel/dependents want to affiliate with after proving their identity by PPO (Pension Payment Order), Aadhar Card and Pensioner ID Card.
- KPKB Canteen card of personnel already on deputation will be issued by the nearest Subsidiary Bhandar on the recommendation of his last CISF Unit before proceeding on deputation.
- For each beneficiary two cards will be issued, one for Primary beneficiary & other for secondary i.e. dependent family member and each card purchase limit will be specified. It will be decided by the HOO on the request of individual concerned.
- Cost for preparation of KPKB canteen card will be incurred from respective Subsidiary Bhandar's Development Fund. Units/formations where Subsidiary Bhandar does not exist, KPKB Canteen card in respect of posted CISF personnel will be prepared by the nearest Subsidiary Bhandars (Mapping of such Units/formations is attached as Appendix-'E').
- HOO of such units will send list of posted personnel and their dependent family members with purchase limit to the mapped SB for issuing KPKB canteen card.
- One application will be given by the individual to the HOO of the Unit for mentioning the limit of purchase (Grocery and AFD) for self and spouse/dependent family member (In case spouse is not alive or divorced) which will be endorsed in the physical register and KPKB Canteen Card.



- List of such personnel who have been issued KPKB canteen card should be sent to their parent Unit. In case, individual leave department for any reason, the KPKB Canteen card may be deposited with the concerned Unit which will be further sent to issuing Unit/SB.
- In case of re-issue of KPKB canteen card on loss/damaged, the penalty amount of Rs. 50/- will be deposited into the respective Bhandar's Development Fund and their record should be maintained.
- The issued card can be used by the beneficiary or his/her dependent family member for the purchase from KPKB store of any SB.

#### **F. ROLE OF SUBSIDIARY BHANDARs FOR EXTENDING 50% GST CONCESSION:**

- Limit on quantity of goods/items being purchased by KPKB beneficiaries may be fixed by SB as per their stock availability. It can be incorporated in sale software also.
- SBs will sell the products to consumers by charging only 50% of the earmarked GST of that item.
- SBs will endorse details (Grocery & AFD items) of purchase date, bill no. & actual amount paid in the card (**Appendix-'B' & B-1'**) issued to the beneficiary, so that GST rebate taken by the individual can be checked in the particular month at any SB.
- SBs will be responsible to give access only to authorised KPKB beneficiaries after checking their credentials.
- A physical register incorporating details (as mentioned in Appendix-'F') of the KPKB beneficiaries may maintained by SBs duly signed by Bhandar Officer.
- Serial Number against KPKB beneficiary's entries in physical register may be marked as KPKB Canteen Card Number.
- Every care should be taken by SBs for identification of beneficiaries so that this welfare measure is extended to the eligible beneficiaries only and misappropriation & error of any kind can be avoided.
- Name of last unit in respect of retirees should be mentioned in KPKB Canteen card.
- SBs should intimate list of retired personnel who have been issued KPKB Canteen Card to all nearby SBs as well as their last unit for verification whether they have been issued KPKB Canteen Card from other SBs.

#### **G. ISSUE RELATED TO MINI BHANDAR:**

- KPKB Canteen Card of retirees who are purchasing items/goods from Mini Bhandar will be issued by respective MB and cost incurred in making KPKB Canteen Card will be borne by such Mini Bhandar.
- Other instructions/guidelines may be issued by respective MB to the Mini Bhandar for implementation of 50% GST concession to the beneficiaries and better accounting of it.

#### **H. AUDIT OF KPKB BHANDAR:**

- Annual audit of all KPKB MBs including affiliated SBs will be carried out by the concerned Sector HQ and report submitted to FHQrs by 15<sup>th</sup> May of next Financial Year.
- All MBs and affiliated SBs will produce required documents/records to audit team detailed by Sector HQrs.

#### **I. OTHER IMPORTANT INSTRUCTIONS:**

- The personnel who are proceeding on deputation will be allowed to keep the KPKB Canteen Card with proper record.



- Proper payment and receipt system for value of goods from MB to SB and post sales will be implemented in the KPKB system.
- Capping on limits of purchase will be implemented in letter & spirit.
- SBs in no case deny the sale of goods to eligible beneficiaries of KPKB belonging to different Forces/Organisations within their capping limit.
- Only online payment mode will be accepted at point of sales (billing counter). No cash transaction shall be allowed for this purpose.
- If duplicate KPKB canteen card is found with the beneficiaries, the individual may be barred for availing KPKB facility & reported to card issuing authority and his current unit with all details for further necessary action.
- Previous instructions/orders issued by CAC & KPKB shall be followed in letter and spirit.
- In case of any contradiction in interpretation of above guidelines with instruction issued by MHA/KPKB, the instructions issued by MHA/KPKB will prevail.

#### **J. TYPE OF ITEMS:**

- KPKB beneficiaries and their dependent family member can purchase following items from KPKB Subsidiary Bhandar with 50% GST concession:-

1. **Grocery and consumable items:** - Items of daily uses, food, footwear, lifestyle, cosmetics, toiletries, hosiery & textile, Uniform, sport items, utensil etc.
2. **AFD (Against firm demand) (AFD-I & II):-**

AFD-I	AFD-II
Air conditioner, Almirah, Batteries, Bed (Iron & Wooden), Bicycles, Deep Freezer, Desert Cooler, Dish Washer, Laptop, Mobile Phone, Music System, Refrigerator, Tablet, Tea/Coffee Vending Machine, Television, Washing Machine, Water Cooler, Air Purifier, Desktop, Chapati Maker, Sofa, Mattress and Items above the Sale Value of Rs. 15,000/- each	Items below the Sale Value of Rs. 15,000/- each and not covered under AFD-I

- FOR AFD items (Against firm Demand), as per Classification. Separate record should be maintained.
- AFD-1 items will be supplied only & only against the demand by beneficiaries. No bulk purchase/stocking are permissible in these items at Subsidiary Bhandars.
- AFD-2 Items (Other than AFD-1) may be stocked in Bhandar based on the assessment/requirements.

#### **ELIGIBILITY OF AFD ITEMS:-**

- (a) TVs:- Two TVs in a block period of four years.
- (b) ACs: - Four ACs in a block period of four years.

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<b>KPKB Canteen Card</b>	
	Card No. _____
Name of Card holder _____	
Relation _____	
Force No. _____	
Rank _____	
Name of serving/retired _____	
Unit/HQ _____	
Issuing Authority _____	
Date of issue _____	
Serving/Retired _____	
Signature & Stamp of Issuing Authority	

Permanent Address _____	
Pin _____	Mobile No. _____
Signature of card holder	
<div style="border: 1px solid black; padding: 10px; text-align: center;">Affix Photo</div>	
Attested by issuing Officer	

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**TO BE MENTIONED ON THE LAST PAGE OF KPKB CANTEEN CARD BOOKLET**

**CAPPING LIMIT ON PURCHASING FROM KPKB SB:**

Rank	Grocery	AFD
GOs	Rs. 11,000/- per Month	Rs. 1,00,000/- per year
SOs	Rs. 9,000/- per Month	Rs. 1,00,000/- per year
ORs	Rs. 8,000/- per Month	Rs. 75,000/- per year

**Note:** - Items value more than 1,200/- will be counted into the annual limit of AFD.

**Instruction:-**

1. This card is non transferable.
2. Card will be issued from only one Subsidiary Bhandar.
3. Loss of this card should be reported immediately to (name of issuing Unit/Bhandar) and police. Penalty for loss/damage of card is Rs. 50/-

**If found please return to:-**

Name of issuing Unit/Bhandar with full postal address and phone number

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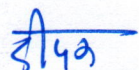


**Details of Grocery items-****Limit: Rs. ----- /Month for Primary/Dependent member**

Sl. No.	Date of Purchase	Bill No.	Actual Amount Paid	Bill Paid	Sign stamp with of Bhandar
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					

**APPENDIX-'B-1'****Details of AFD items-****Limit: Rs. ----- /Year for Primary/Dependent member**

Sl. No.	Date of Purchase	Bill No.	Actual Amount Paid	Bill Paid	Sign stamp with of Bhandar
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					

  
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**RECORD TO BE KEPT AT SUBSIDIARY BHANDAR**  
**(TO BE MAINTAINED IN EXCEL SHEET/REGISTER)**

Force No./PPO No.	Rank	Organization	Serving /retired	Date of Invoice	Value of Invoice in Rs.	GST compon ent in Rs.	Rebat e on GST given in Rs.	Actual amount paid by beneficia ry in Rs.
1	2	3	4	5	6	7	8	9

**Certificate:**

It is to certified that the grocery/consumable items and AFD items being sold from this subsidiary Bhandar is only to the authorized personnel and dependent family member and grocery/consumable items as per limit given as under (For AFD- annual limit may be considered).

S. No.	Rank/Category	Monthly limit (Value items below Rs. 1,200/- per items)*	Annual limit (AFD items value of items above Rs. 1,200/- per items)*
(a)	Officers	Rs. 11,000/-	Rs. 1,00,000/-
(b)	SOs	Rs. 9,000/-	Rs. 1,00,000/-
(c)	ORs and equivalent	Rs. 8,000/-	Rs. 75,000/-

\*Capping as circulated by KPKB on items have been followed.

**Signature of Canteen Manager**

**Name**

**Rank/Designation**

**Unit/location**

**Signature of Chairperson,  
(Subsidiary Bhandar)**

**Name-**

**Rank/Designation-**

**Unit/location-**

*[Signature]*  
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**GST CLAIM CERTIFICATE**

Certified that Rs. \_\_\_\_\_ is extended to KPKB beneficiaries as a GST concession. The total of GST concession extended to beneficiaries by the Subsidiary Bhandar for the month of \_\_\_\_\_ 2024 is Rs. \_\_\_\_\_ (50% of total GST on sales during the month). The SB belonging to the organization \_\_\_\_\_ located at \_\_\_\_\_ affiliated with Master Bhandar \_\_\_\_\_ located at \_\_\_\_\_.

2. The claim is hereby submitted to the aforementioned Master Bhandar for processing of GST concession alongwith payment of sale items during the month with a deficit of Rs. \_\_\_\_\_ (on account of 50% of GST concession).

- i. Total sales during the month.
- ii. Total beneficiaries visited during the month.
- iii. Total GST paid during the month.
- iv. GST concession extended during the month (50% of total GST)
- v. Total payment made to MB.
- vi. Deficit amount to be adjusted by MB.

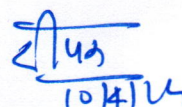
3. The information submitted here is true and correct to the best of my knowledge and the GST concession has been passed on to the KPKB beneficiaries only.

**Signature of Canteen Chairperson (with stamp)**

**Name-**

**Rank/Designation-**

**Unit/location-**





**MAPPING OF SUCH UNIT/FORMATIONS WHERE SUBSIDIARY BHANDARS (KPKB) DOES NOT EXIST**

**ANDAMAN & NICOBAR**

Sl.No.	Name of Units/Formations	Canteen Card be prepared by
1.	1. PORT BLAIR AIRPORT	PORT OF PORT BLAIR
2.	2. ISTRAC PORT BLAIR	PORT OF PORT BLAIR

**ANDHRA PRADESH**

	Name of Units/Formations	
3.	1. TIRUPATI AIRPORT	RTC (A)
4.	2. VISAKHAPATNAM AIRPORT	VPA VIZAG

**ASSAM**

	Name of Units/Formations	
5.	1. BRAHMAPUTRA CRACKER AND POLYMER LTD DIBRUGARH	DIBRUGARH AIRPORT
6.	2. JORHAT AIRPORT	ONGC JORHAT
7.	3. GP. HQRS. GUWAHATI	IOC GUWAHATI
8.	4. ZOW GUWAHATI	IOC GUWAHATI
9.	5. OPS NOONMATI	IOC GUWAHATI
10.	6. IG/NES, HQ GUWAHATI	IOC GUWAHATI
11.	7. DIG/NEZ GUWAHATI	IOC GUWAHATI
12.	8. SBSS SALAKATI	BGTPP BONGAIGAON
13.	9. LILABARI AIRPORT	ONGC JORHAT
14.	10. TEZPUR AIRPORT	NRL NUMALIGARH
15.	11. SILCHAR AIRPORT	NRL NUMALIGARH

**BIHAR**

	Name of Units/Formations	
16.	1. BKPL BARAUNI	IOC BARAUNI
17.	2. GP. HQRS. PATNA	PATNA AIRPORT
18.	3. BHARTIYA RAIL BIJLEE COMPANY LTD NABINAGAR	NPGCL Nabinagar

**CHANDIGARH**

	Name of Units/Formations	
19.	1. CHANDIGARH AIRPORT	P & HCS CHANDIGARH



**CHHATTISGARH**

	Name of Units/Formations	
20.	1. BASE WORKSHOP BHILAI	RTC BHILAI
21.	2. BESCL BHILAI	BSP BHILAI
22.	3. IG (CENTRAL SECTOR) BHILAI	RTC BHILAI
23.	4. DIG (CENTRAL ZONE) BHILAI	RTC BHILAI
24.	5. LARA SUPER THERMAL POWER PROJECT	KSTPS KORBA
25.	6. NISP Nagarnar	BIOM BACHELI

**DAMAN & DIU(Union Territory)**

	Name of Units/Formations	
26.	1. DIU Airport	AHMEDABAD AIRPORT

**DELHI**

	Name of Units/Formations	
27.	1. CCIL TUGLAKABAD	GBS, NEW DELHI
28.	2. CRB, NEW DELHI	GBS, NEW DELHI
29.	3. DELHI AIRPORT METRO EXPRESS LINE (DAMPEL)	DMRC DELHI
30.	4. DIG (NZ-I)	GBS, NEW DELHI
31.	5. DIG/AP ( NORTH SECTOR ZONE )	GBS, NEW DELHI
32.	6. ELECTRONIC NIKETAN NEW DELHI	5TH RES. BN. GHAZIABAD
33.	7. FHQ. NEW DELHI	5TH RES. BN. GHAZIABAD
34.	8. GP. HQRS. NEW DELHI	GBS, NEW DELHI
35.	9. IG(NS) HQRS.	GBS, NEW DELHI
36.	10. LNJPNCFS(NICFS) ROHINI	GBS, NEW DELHI
37.	11. NATIONAL MUSEUM	5TH RES. BN. GHAZIABAD
38.	12. NRLDC(PGCIL) KATWARIA SARAI	GBS, NEW DELHI
39.	13. ORDINANCE WORK SHOP(G)	GBS, NEW DELHI
40.	14. PRAGATI POWER STATION BAWANA	DMRC DELHI
41.	15. SAMADHI COMPLEX	RED FORT, NEW DELHI
42.	16. ITPO PRAGATI MAIDAN	RED FORT, NEW DELHI
43.	17. IG (NCR SECTOR ) DELHI	5TH RES. BN. GHAZIABAD
44.	18. DIG (NCR ZONE) DELHI	5TH RES. BN. GHAZIABAD
45.	19. ADG/NORTH DELHI	GBS, NEW DELHI
46.	20. IG/DOS & DAE SECTOR DELHI	GBS, NEW DELHI
47.	21. DIG/DOS-II DELHI	GBS, NEW DELHI
48.	22. ADG/AIRPORT SECTOR DELHI	GBS, NEW DELHI
49.	23. IG/APS-I SECTOR DELHI	GBS, NEW DELHI

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50.	24. UNIQUE IDENTIFICATION AUTHORITY OF INDIA [UIDAI] HQR GURUDWARA BANGLA SAHIB ROAD	RED FORT, NEW DELHI
51.	25. ISRO SADIQ NAGAR	5TH RES. BN. GHAZIABAD

#### GOA

	Name of Units/Formations	
52.	1. GOA(DEBOLIM) AIRPORT	MGI Airport
53.	2. GSL GOA	MGI Airport
54.	3. MPA GOA	MGI Airport

#### GUJARAT

	Name of Units/Formations	
55.	1. GP. HQRS. AHMEDABAD	ONGC AHMEDABAD
56.	2. GAIL GANDHAR	ONGC ANKLESHWAR
57.	3. HYDROCARBON EXTRACTION PLANT DAHEJ (ONGC)	KAPS KAKRAPARA
58.	4. JGGPP JHANOR BHARUCH	ONGC ANKLESHWAR
59.	5. ONGC GANDHAR	ONGC ANKLESHWAR
60.	6. GAIL VAGHODIA	IOC(GR) BARODA
61.	7. VADODARA AIRPORT	IOC(GR) BARODA
62.	8. BHUJ AIRPORT	DPA KANDLA
63.	9. SIKKA THERMAL POWER STATION	RIL JAMNAGAR
64.	10. NAYARA ENERGY LTD. JAMNAGAR	RIL JAMNAGAR
65.	11. DPA KANDLA	DPA KANDLA
66.	12. IOCL MUNDRA	DPA KANDLA
67.	13. PORBANDAR AIRPORT	ONGC AHMEDABAD
68.	14. RAJKOT AIRPORT	ONGC AHMEDABAD
69.	15. SMPL RAJKOT	ONGC AHMEDABAD
70.	16. KGPP KAWAS	ONGC HAZIRA
71.	17. UTPS UKAI	ONGC HAZIRA
72.	18. SURAT AIRPORT	ONGC HAZIRA
73.	19. STATUE OF UNITY EKTA NAGAR	IOC(GR) BARODA

#### HARYANA

	Name of Units/Formations	
74.	1. IOC FARIDABAD	FGPP FARIDABAD
75.	2. RAJIV GANDHI TPP	DEENBANDHU CHHOTU RAM THERMAL POWER PROJECT, YAMUNA NAGAR
76.	3. PTPS PANIPAT	IOC PANIPAT & SMPL CHAKSU (F)

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77.	4. UIDAI MANESAR	GBS, NEW DELHI
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#### HIMACHAL PRADESH

	Name of Units/Formations	
78.	1. BHUNTAR AIRPORT	KOLDAM HP PROJECT
79.	2. SJVNL JHAKRI	KOLDAM HP PROJECT
80.	3. SHIMLA AIRPORT	KOLDAM HP PROJECT

#### JAMMU & KASHMIR

	Name of Units/Formations	
81.	1. UHEP URI-II	UHEP URI-I
82.	2. SEWA HE PROJECT-II	7TH RES BN KISHTWAR
83.	3. DIG/NZ-II JAMMU	SHEP SALAL
84.	4. JAMMU AIRPORT	SHEP SALAL
85.	5. SRINAGAR AIRPORT	UHEP URI-I
86.	6. PGCIL NEW WANPOH	7TH RES BN KISHTWAR

#### JHARKHAND

	Name of Units/Formations	
87.	1. TTPS LALPANIA	CTPS CHANDRAPURA
88.	2. BPSCL BOKARO	BSL BOKARO
89.	3. DVC PANCHEET	BCCL-CCWO DHANBAD
90.	4. BLSM BHAWNATHPUR	NPGCL NABINAGAR
91.	5. DOG TRAINING SCHOOL RANCHI	2ND RES. BN. RANCHI
92.	6. NORTH KARANPURA SUPER THERMAL POWER STATION TANDWA	CCK NK & PIPARWAR

#### KARNATAKA

	Name of Units/Formations	
93.	1. DIG/DOS-I BANGALORE	BANGALORE AIRPORT
94.	2. INFOSYS TECHNOLOGIES BANGALORE	BANGALORE AIRPORT
95.	3. IG (AIRPORT-II SECTOR) BANGALORE	BANGALORE AIRPORT
96.	4. DIOM DONIMALAI	RTPS RAICHUR
97.	5. KIOCL KUDREMUKH	NMPA MANGALORE
98.	6. MCF HASSAN	(URSC) BANGALORE
99.	7. ELECTRONICS CITY BANGALORE	BANGALORE AIRPORT
100.	8. NNP MYSORE	BANK NOTE PAPER MILL INDIA PRIVATE LTD MYSORE
101.	9. R M P, MYSORE	BANK NOTE PAPER MILL INDIA

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		PRIVATE LTD MYSORE
102.	10. MANGALORE AIRPORT	NMPA MANGALORE
103.	11. MRPL MANGALORE	NMPA MANGALORE
104.	12. KUDGI SUPER THERMAL POWER PROJECT KUDGI	RTPS RAICHUR
105.	13. Unique Identification Authority of India [UIDAI] Bengaluru	BANGALORE AIRPORT

#### KERALA

	Name of Units/Formations	
106.	1. KCCPP KAYAMKULAM	CPA COCHIN
107.	2. APEP ALWAYE	CPA COCHIN
108.	3. BPCL KOCHI REFINERY	CPA COCHIN
109.	4. COCHIN AIRPORT	CPA COCHIN
110.	5. CSY COCHIN	CPA COCHIN
111.	6. GP. HQRS. COCHIN	FACT UDYOGMANDAL
112.	7. PASSENGER X-RAY SCREENING & CARGO SCANNING CENTRE KOCHI	FACT UDYOGMANDAL
113.	8. CALICUT AIRPORT	CPA COCHIN
114.	9. INDIAN INSTITUTE OF SPACE SCIENCE AND TECHNOLOGY THIRUVANANTPURAM	TRIVANDRUM AIRPORT
115.	10. KANNUR AIRPORT	TRIVANDRUM AIRPORT

#### LEH LADAKH

	Name of Units/Formations	
116.	1. LEH AIRPORT	UHEP URI-I

#### MADHYA PRADESH

	Name of Units/Formations	
117.	1. BHOPAL AIRPORT	BHEL BHOPAL
118.	2. MCF BHOPAL	BHEL BHOPAL
119.	3. KHAJURAHO AIRPORT	BHEL BHOPAL
120.	4. GWALIOR AIRPORT	GAIL VIJAYPUR
121.	5. INDORE AIRPORT	BNP DEWAS
122.	6. RAJA RAMANNA CENTRE For ADVANCE TECHNOLOGY INDORE	BNP DEWAS
123.	7. OMKARESHWAR HE PROJECT KHANDWA	INDIRA SAGAR PROJECT KHANDWA
124.	8. DMP PANNA	BHEL BHOPAL
125.	9. NCL SINGRAULI	VSTPP VIDHYANAGAR



126.	10. GADARWARA SUPER THERMAL POWER PROJECT	SPM HOSHANGABAD
127.	11. JABALPUR AIRPORT	SPM HOSHANGABAD

#### MAHARASHTRA

	Name of Units/Formations	
128.	1. AURANGABAD AIRPORT	ISP NASHIK
129.	2. DIG AP WEST MUMBAI	GP. HQRS. MUMBAI
130.	3. DIG(WZ) MUMBAI	GP. HQRS. MUMBAI
131.	4. HPCL MUMBAI	RCFL MUMBAI
132.	5. IG/WS MUMBAI	GP. HQRS. MUMBAI
133.	6. MDL MUMBAI	RCFL MUMBAI
134.	7. IG MINT MUMBAI	MbPA MUMBAI
135.	8. ADG/SOUTH MUMBAI	GP. HQRS. MUMBAI
136.	9. SHIRDI AIRPORT	ISP NASHIK
137.	10. DIG/DAE-II MUMBAI	BARC MUMBAI
138.	11. SMMF MUMBAI	RCFL MUMBAI
139.	12. JIO World Centre, BandraKurla Complex, Mumbai	RCFL MUMBAI
140.	13. NAGPUR AIRPORT	CSTPS CHANDRAPUR
141.	14. CNP NASHIK	ISP NASHIK
142.	15. ISP NASHIK	ISP NASHIK
143.	16. ICMR - NIV PUNE	PUNE AIRPORT
144.	17. JSW STEEL LTD DOLVI	RCFL THAL
145.	18. RATNAGIRI GAS & POWER LTD.,	RCFL MUMBAI
146.	19. RELIANCE CORPORATE IT PARK PRIVATE LTD., [RCP CAMPUS] NAVI MUMBAI	BARC TAPS TARAPUR MUMBAI
147.	20. SOLAPUR SUPER THERMAL POWER PROJECT SOLAPUR	CSTPS CHANDRAPUR

#### MEGHALAYA

	Name of Units/Formations	
148.	1. NORTH EASTERN SPACE APPLICATION CENTRE UMIAM	GUWAHATI AIRPORT
149.	2. SHILLONG AIRPORT	GUWAHATI AIRPORT

#### NAGALAND

	Name of Units/Formations	
150.	1. DIMAPUR AIRPORT	DHEP DAYONG

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*10/6/23*



**ODISHA**

	Name of Units/Formations	
151.	1. HWP TALCHER	TTPS TALCHER
152.	2. TFL TALCHER	TTPS TALCHER
153.	3. DM-I BN. MUNDALI [NDRF]	RTC MUNDALI
154.	4. DIG/NEZ-III, HQ MUNDALI	RTC MUNDALI
155.	5. COMMANDANT GP. (MINES)	BIOM BOLANI
156.	6. BARSUA IRON MINES(O)	RSP ROURKELA
157.	7. NSPCL ROURKELA	RSP ROURKELA

**PUNJAB**

	Name of Units/Formations	
158.	1. SCL MOHALI	P & HCS CHANDIGARH

**RAJASTHAN**

	Name of Units/Formations	
159.	2. 12th Res. BN., (RTC AnantpurBehror)	RTC ANANTPUR BEHROR
160.	3. SSCTPP SURATGARH	SSTPS SURATGARH
161.	4. 6TH RES BN DEOLI	RTC DEOLI
162.	5. 9TH RES BN DEOLI	RTC DEOLI

**TAMILNADU**

	Name of Units/Formations	
163.	1. DIG/AP(SOUTH SECTOR ZONE)	ChPA CHENNAI
164.	2. DIG/SZ-I CHENNAI	ChPA CHENNAI
165.	3. GP. HQRS. CHENNAI	ChPA CHENNAI
166.	4. IG (SS) CHENNAI	ChPA CHENNAI
167.	5. ZONAL ORDNANCE WING	ChPA CHENNAI
168.	6. COIMBATORE AIRPORT	SSP SALEM
169.	7. BHARATIYA NABHIKIYA VIDYUT NIGAM LTD	DAE KALPAKKAM
170.	8. MADURAI AIRPORT	4th RES. BN., SIVAGANGAI AMRAVATI PUDUR
171.	9. RAJIV GANDHI NINAIVAGAM SRIPERUMBUDUR	RTC ARAKKONAM
172.	10. TRICHY AIRPORT	4th RES. BN., SIVAGANGAI AMRAVATI PUDUR
173.	11. NFC PAZHAYAKAYAL	VOCPA (TPA), TUTICORIN

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174.	12. DM-II. BN. ARAKKONAM [NDRF]	RTC ARAKKONAM
175.	13. NFC KOTA, RAWATBHATA	RAPS HWP RAWATBHATA

#### TELANGANA

	Name of Units/Formations	
176.	14. DIG/DAE-I HYDERABAD	NFC HYDERABAD
177.	15. FSTI HYDERABAD	NISA HYDERABAD
178.	16. DIG/SZ-II HYDERABAD	NISA HYDERABAD
179.	17. GP. HQRS. HYDERABAD	NISA HYDERABAD
180.	18. SALARJUNG MUSEUM	BDL KANCHANBAG
181.	19. SVP / NATIONAL POLICE ACADEMY	BDL KANCHANBAG
182.	20. BBIL Hyderabad	NISA HYDERABAD

#### UTTAR PRADESH

	Name of Units/Formations	
183.	1. AGRA AIRPORT	IOC MATHURA
184.	2. TAJMAHAL	IOC MATHURA
185.	3. DIG(EZ-II) ALLAHABAD	OTHPP OBRA
186.	4. GP. HQRS. ALLAHABAD	OTHPP OBRA
187.	5. MEJA URJA NIGAM (P) LTD MEJA	OTHPP OBRA
188.	6. AUGPP ETAWAH	GAIL PATA
189.	7. 11th RES BN (Temporarily located at SSG Noida)	SSG NOIDA
190.	8. GOAF GHAZIPUR	VARANASI AIRPORT
191.	9. KANPUR AIRPORT	PTPS PANKI
192.	10. ISTRAC LUCKNOW	LUCKNOW AIRPORT
193.	11. IG MINT NOIDA	SSG NOIDA
194.	12. RAMPUR RAZA LIBRARY	NAPS NARORA
195.	13. SAIL JAGDISHPUR	LUCKNOW AIRPORT
196.	14. RHEPP PIPRI	ATPP ANPARA

#### UTTARAKHAND

	Name of Units/Formations	
197.	15. TAPOVAN VISHNUGAD HPP	BHEL HARIDWAR
198.	16. DEHRADUN AIRPORT	BHEL HARIDWAR
199.	17. ONGC DEHRADUN	BHEL HARIDWAR
200.	18. IIRS DEHRADUN	BHEL HARIDWAR
201.	19. PATANJALI FOOD & HERBAL PARK PVT LTD HARIDWAR	BHEL HARIDWAR

5/4/24  
10/4/24



202.	20. VISHNUGAD HE PROJECT	BHEL HARIDWAR
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# **WEST BENGAL**

	Name of Units/Formations	
203.	2. NSPCL DURGAPUR	DSP DURGAPUR
204.	3. SAIL GROWTH WORKS KULTI	ISP BURNPUR
205.	4. BAGDOGRA AIRPORT	FBP FARAKKA
206.	5. TEESTA LOW DAM PROJECT-III	FBP FARAKKA
207.	6. TEESTA LOW DAM PROJECT-IV	FBP FARAKKA
208.	7. DIG AP EAST & NORTH EAST KOLKATA	SPMP KOLKATA
209.	8. DIG NEZ-II HQ KOLKATA	SPMP KOLKATA
210.	9. GP. HQRS. KOLKATA	SPMP KOLKATA
211.	10. IG MINT KOLKATA	SPMP KOLKATA
212.	11. ZONAL WORKSHOP KASBA	SPMP KOLKATA
213.	12. VICTORIA MENORIAL HALL, KOLKATA	SPMP KOLKATA
214.	13. INDIAN MUSEUM KOLKATA	SPMP KOLKATA

\*\*\*\*\*

*Aug*  
*10/4/24*



**APPENDIX-'F'**

S/N.	Force No.	Rank	Name	Organization	Serving/ Retired	Unit/Last Unit (In case of retiree)	Card issued to i)Self (Name)  ii)Dependent family member (Name)	Photograph of the card holder (s)	Address	Date of issue	Mobile No.	Signed and stamp of Bhandar Officer
1	2	3	4	5	6	7	8	9	10	11	12	13

**Note: - The stamp should be crossed on the photograph of card holders.**

24-5  
10/4/13





**DIRECTORATE GENERAL  
CENTRAL INDUSTRIAL SECURITY FORCE  
(Ministry of Home Affairs)**

Block No.13, CGO Complex,  
Lodhi Road New Delhi-03

**Welfare Directorate**

No.E-42099/KPKB/CAC-Meeting/Welfare/2024-  
To,

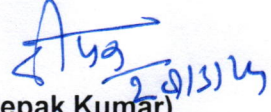
Dated: 28 March' 2024

All Sector IsG, including Director NISA and TS

**SUB:- MINUTES OF JOINT MEETING OF CAC & CPC FOR GST HELD ON  
26.03.2024 AT CISF HQ, CGO COMPLEX, LODHI ROAD NEW DELHI.**

Kindly find enclosed herewith a copy of KPKB HQ letter No. 1601 dated 28.03.2024 vide which minutes of joint meeting of CAC & CPC for GST held on 26.03.2024 and MHA OM No.27011/70/2024- R&W dated 11.03.2024 have been forwarded, for kind perusal and taking further necessary action, please.

Encls:- As above.

  
(Deepak Kumar)  
Asstt. Inspector General (Wel)  
4/4/24

**Copy to :-**

1. All ADsG, CISF (North, APS & South) : For kind information, please.

**Internal :-**

1. AD Accounts, CISF HQ New Delhi. : For kind information and necessary action, please.



**By Mail**

Government of India/Ministry of Home Affairs  
Headquarters, Kendriya Police Kalyan Bhandar  
Level-II, East Block-07, R K Puram, New Delhi-66  
Website: kpkb.mha.gov.in, E-mail: hqr-kpkb@mha.gov.in  
Ph. -011- 26107574, Fax: 26107572


No. KPKB/DA-6/GST/2024/- /601

Dated 28 March 2024

Subject- **REG. 50% GST CONCESSION.**

Reference is made to MHA OM No.27011/70/2024- R&W dated 11<sup>th</sup> March 2024 on the subject cited above.(copy enclosed)

2. A Joint meeting of CAC & CPC was conducted on 26<sup>th</sup> March 2024 for preparation of guidelines along with implementation strategy of extending GST benefits to KPKB beneficiaries. The Minutes of Meeting is hereby enclosed for kind perusal and dissemination to all concern please.
3. For necessary action please.

  
( Amit Sharma )  
DIG/CEO  
Headquarters, KPKB

Encl-

1. MHA OM (01 Page)
2. Minutes of Meeting (13 Pages)

**Distribution**

1. Shri Piyush Anand, IPS, SDG, CISF/Chairperson, CAC, KPKB.  
(Through PS) For kind information please.
2. Shri Asif Jalal, IPS, IG (ICT) BSF/Chairman, CPC, KPKB, (Through PS)  
For kind information please
3. The Director (Pers & Coord), Police Div-II, North Block, MHA, New Delhi.  
For kind information please
4. The Inspector General (Adm), Dte. Genl., CRPF, New Delhi
5. The Inspector General (Adm), SSB HQR., New Delhi
6. The Inspector General (Adm), Dte. Genl., CISF, New Delhi.
7. The Inspector General (Adm), FHQ BSF, New Delhi.
8. The Inspector General (G&W), Dte. Genl., ITBP, New Delhi
9. The DIG (RR) BSF, DIG (Gri & Wel) ITBP, DIG (Wel) CISF, DIG (Wel) CRPF, DIG (Adm) SSB and LoAR Assam Rifles.



13 MAR 2024

HEADQUARTERS, KPKB	
Date.....	Receipt No. 2236
CEO/CIP/CI	13/3/2024
Dy. C	
Man	
Me	
Head Clerk	
Branch	06

27011/70/2024-आरएंडडब्ल्यू

भारत सरकार

गृह मंत्रालय

पुलिस-II प्रभाग

[पुनर्वास एवं कल्याण निदेशालय]

\*\*\*\*

तीसरी मंजिल एनडीसीसी-II भवन  
जय सिंह रोड, नई दिल्ली-01

दिनांक 11<sup>th</sup> मार्च, 2024

### कार्यालय ज्ञापन

विषय : केंद्रीय पुलिस कल्याण भंडार (KPKB) से सामान के क्रय पर 50% जीएसटी सहायता प्रदान करने के सम्बन्ध में।

अधोहस्ताक्षरी को यह कहने का निर्देश प्राप्त हुआ है कि सक्षम प्राधिकारी द्वारा केन्द्रीय पुलिस कल्याण भंडार से सामान की खरीद पर 50% GST सहायता दिनांक 01-04-2024 से अनुमन्य होगा।

2. यह सहायता बजट के माध्यम से देय होगा।

*जूही वर्मा*

(जूही वर्मा)

निदेशक (पी एंड सी)

सेवा में :

चैयरमैन, सी ए सी, केपीकेबी, ईस्ट ब्लॉक -7, आरके पुरम, नई दिल्ली-66

प्रतिलिपि सूचनार्थ:-

1. समस्त महानिदेशक : एआर, बीएसएफ, सीआरपीएफ, सीआईएसएफ, आईटीबीपी, & एसएसबी

2. अनुभाग अधिकारी, बजट प्रभाग कक्ष सं. 7, दूसरी मंजिल, मेजर ध्यानचंद स्टेडियम, नई दिल्ली





**GOVERNMENT OF INDIA  
HEADQUARTER, KENDRIYA POLICE KALYANBHANDAR  
(MINISTRY OF HOME AFFAIRS)  
EAST BLOCK-VII, LEVEL-II, SECTOR-1, R.K.PURAM, NEW DELHI-110066**

**MINUTES OF JOINT MEETING OF CAC & CPC FOR GSTHELD ON 26 MAR 2024 AT  
CISF HQ, CGO COMPLEX, LODHI ROAD NEW DELHI**

A joint meeting of CAC (Central Administrative Committee) & CPC (Central Purchase Committee) Meeting of KPKB regarding GST was held on 26<sup>th</sup> Mar 2024 at 1500 hrs onwards under the Chairmanship of Shri Piyush Anand, IPS, SDG, CISF/Chairperson, Central Administrative Committee (CAC) at conference hall CISF, CGO Complex, New Delhi.

02. List of participants is annexed. **(Annexure-I).**

03. At the outset, DIG/CEO, HQ KPKB welcomed SDG, CISF/Chairperson, CAC, KPKB and IsG, DIsG and other official from CAPFs. Then DIG/CEO, HQ KPKB proceeded further through presentation.

**AGENDA POINTS OF MEETING:-**

**Agenda No. 01**

**A. PROCESS FLOW OF FUNDS:**

- (i) CAPFs HQs will assess the subsidy amount of GST compensation on annual basis for MBs under their administrative control and submit to P-II Division in MHA for allocation of Budget.
- (ii) P-II Division will allocate the Budget to the respective Director Generals of CAPFs. In case of shortfall of Budget, the P-II Division will obtain Revised Estimates by the supplementary and re-appropriation orders from Budget Division, MHA.
- (iii) Respective Master Bhandars will submit their demand to the respective Administrative Directorate of Force HQs on monthly basis.
- (iv) Concerned CFA (Competent Financial Authority) of respective Force HQs will issue a sanction order for releasing of budget on account of 50% GST concession to Master Bhandars under their administrative control and submit it to DDO for generation of bill.



- (v) DDO of the Administrative Directorate of Force HQs will push the bill to respective PAOs of CAPFs.
- (vi) PAOs of CAPFs will pay the bill and amount will be credited in the account of Master Bhandars.
- (vii) All payment of Master Bhandars are on the basis of reimbursement basis, hence there is no requirement of utilization certificate for this type of payment.
- (viii) Audit will be carried of all the payments of KPKB at the time of inspection of the records of Administrative Directorate of Force HQs.
- (ix) Master Bhandar of A&N Island Police for said purpose will serve under Master Bhandar CRPF Avadi, Chennai.

**Decision Taken :**

- (i) All the members agreed on the proposal of fund flow for GST concession and it was decided that Master Bhandar of A&N Island Police would function under the GC CRPF Avadi for the purpose of GST concession.
- (ii) **It was apprised to all the members that for FY 2024-25, the demand as received from all the CAPFs was consolidated at the level of HQ KPKB and sent to MHA. From next financial year, the concerned CAPF will submit their GST demand directly to MHA. However, it was advised that the officers from CAPFs may check their GST demands sent to MHA for the 2024-25 period.**

**B. ROLE OF KPKB HQRS**

- (i) KPKB will work for streamlining of the extension of GST concession in the KPKB System in consultation with all the CAPFs. It will also work to introduce limits on consumers on purchase of goods/consumable items along with AFD items from KPKB and modernization of process in KPKB.

**Decision Taken: Chairman CAC directed that Hq KPKB will draft detailed suggestive guidelines on the GST concession and related matters and circulate to all concerned.**

**C. ROLE OF FORCE HQRS**

- (i) FHQs of the respective CAPFs will ensure proper maintenance of accounts of fund allotted to them for extending GST concession to beneficiaries of KPKB by issuing guidelines and policies.
- (ii) They will also work as Nodal Agency for annual audit of accounts of KPKB Master Bhandars & their affiliated Subsidiary Bhandars

**Decision taken: Role of Force Hqrs was discussed & all members agreed on the role of FHQs.**



## **Agenda No. 02**

### **A. REQUIREMENTS FROM FORCE HQRS**

For above process flow, following is required from each CAPFs, so that same may be implemented on receipt of budget for 50% GST concession as under-

- (i) Detailment of Nodal Officer at Adm Directorate of CAPFs for the task.
- (ii) Detailment of Concerned CFA (Competent Financial Authority) at respective Force HQs for the task given at para – 2 (ii) sub para(d).
- (iii) DDO at the Administrative Directorate of Force HQs for Pushing the Bill to PAO.
- (iv) Requirement from the PAO side for the reimbursement of budget to MBs as per process flow from the budget head 05:42:49.
- (v) PAO of respective Force will be approached by the concerned Nodal officer detailed to work out the Modalities for reimbursement of Bill.

#### **Decision taken:**

**As per discussion it was decided that as budget for 50% GST concession is to be allotted to DsG of CAPF and there is a defined structured mechanism in CAPF for sanction of budget, the CAPFs will detail their Nodal Officer& DDOs.**

**It was also decided that IG/ICT BSF(Chairman CPC KPKB) &DIG/CEO will approach principal CCA office and clarify regarding the Budget head and process of reimbursement.**

### **B. WORK FLOW**

- (i) The Subsidiary Bhandar will sell the products to consumers by charging only 50% of the earmarked GST of that item.
- (ii) They will then make the payment to their Master Bhandar (with reduced GST portion).
- (iii) Master Bhandar will compile the GST benefits extended by various Subsidiary Bhandars attached with their Master Bhandar.
- (iv) Respective Master Bhandars, will submit their demand to the respective administrative directorate of Force HQ on monthly/fortnightly basis.
- (v) Master Bhandar will make the payment with full GST component to the vendors.
- (vi) In this process, the budget monitoring and supervision will be through the established channel in every CAPFs.

#### **Decision taken: Approved.**



### **Agenda No. 03**

#### **A. IDENTIFICATION OF BENEFICIARY**

- (i) Subsidiary Bhandars will be responsible to give access only to authorised KPKB beneficiaries after checking their credentials.
- (ii) Details of KPKB beneficiaries need to be maintained in a physical register duly signed by the Bhandar in charge.
- (iii) It was proposed that HOO of organization to which KPKB consumers, belongs, will issue the CARDS REQUIRED for identification of beneficiaries at KPKB Bhandars.
- (iv) For ex-serviceman/retired personnel the canteen card will be prepared by the nearest Subsidiary Bhandar to whom the retired personnel/dependents want to affiliate with after proving the identity by PPO (Pension Payment Order) and Aadhar Card.
- (v) Holographic stickers will be placed on the cards issued to beneficiaries. KPKB will survey the market and take the quotation for the cost of stickers.
- (vi) The issued card can be used by the beneficiary or his/her family member for the purchase of KPKB store from any Subsidiary Bhandar.
- (vii) Subsidiary Bhandars will endorsed details of purchase date, amount, GST rebate, etc. in the card issued to the beneficiary, so that GST rebate taken by the individual can be checked in the particular month at any Subsidiary Bhandars.
- (viii) All the instructions issued by HQ KPKB will be complied in letter and spirit by Head of Office / Chairman of the Master Bhandar/Subsidiary Bhandar of KPKB.
- (ix) Only online payment mode is accepted at point of sales (billing counter). No cash transaction shall be allowed for this purpose.

#### **Decision Taken :**

- (i) All the points except Srl No. (v) approved by the committee and as concerned FHQ may devise a procedure to procure 3-D hologram by utilizing funds available with them.
- (ii) It was decided that HQ, KPKB to devise an application form for issuing of Canteen Card. For each beneficiary two cards will be issued, one for Primary beneficiary & other for secondary i.e dependants and in each card purchase limit will be specified in percentage of total limit. It will be decided by the Head Of Office (HOO) on the request of individual concerned.

- (iii) Card to be prepared in the booklet form (like-bank passbook format)consisting of minimum 10 pages (**format approved is as under**)

<b>Permanent Address</b> .....	
.....	
.....	
<b>Pin</b> .....	<b>Mobile No</b> .....
<b>Signature of card holder</b>	
<div style="border: 1px solid black; padding: 5px; width: 80px; margin: 0 auto;"> <b>Affix Photo</b> </div>	
<b>Attested by Issuing Officer</b>	

**Card No.....**

<b>KPKB Canteen Card</b>
<b>Force No</b> .....
<b>Rank</b> .....
<b>Name</b> .....
<b>Unit/HQ</b> .....
<b>Issuing Authority</b> .....
<b>Date of Issue</b> .....
<b>Serving/Retired</b> .....
<b>Signature &amp; Stamp of Issuing Authority</b>

**Note : Gazetted Officer (Issuing Authority)**

Date of Purchase	Bill No.	Actual Bill amount	Sign with stamp of Bhandar
01/04/2024	01234		

- Note-**(i) Purchase history sheet will be stamped by Canteen Manager.  
(ii) Last 02 pages to be recorded for entry of AFD items purchase.

#### **Agenda No. 4**

##### **A. CAPPING OF LIMITS ON PURCHASE OF GOODS**

Category of products : Products are categorized in two categories i.e.

- (i) Grocery And consumable items : Grocery/consumable items: items of daily uses, food, Footwear, lifestyle, Cosmetics, toiletries, Hosiery & Textile, Uniform, sports items, Utensil etc.



(ii) AFD (AFD- I & II )- details given below:-

AFD (Against Firm Demand)	
AFD- I	AFD-II
Air conditioner, Almirah, Batteries, Bed (Iron & Wooden), Bicycles, Deep Freezer, Desert Cooler, Dish Washer, Laptop, Mobile Phone, Music System, Refrigerator, Tablet, Tea/Coffee Vending Machine, Television, Washing Machine, Water Cooler, Air Purifier, Desktop, Chapati Maker, Sofa, Mattress, Two Wheeler, Four Wheeler and Items above the Sale Value of Rs. 15000/- each	Items below the Sale Value of Rs. 15000/- each and not covered under AFD-I  May be stocked in Bhandars based on the assessment / requirements.

## B. CAPPING OF LIMITS: PROPOSED

Limit is proposed in the line of CSD (Canteen Stores Department) :-

Srl	Rank	Monthly limit value for items (grocery/consumable items)	Annual Limit (AFD items or items above Rs. 1200/-)
i.	Officers and Equivalent	11000/-	100000/-
ii.	SOs and Equivalent	9000/-	100000/-
iii.	ORs and Equivalent	8000/-	75000/-

(i) Items having value more than 1200/- will be automatically counted into the annual limit.

(ii) Eligibility criteria for other AFD (Against Firm Demand) items (viz) AC/Fridge / Washing Machine/Laptops/Desk Tops etc.

- TVs: Two TVs in a block period of four years.
- ACs: Four ACs in a block period of four years.
- For AFD (Against Firm Demand) items, as per classification. Separate record should be maintained
- AFD-1 items will be supplied only & only against the demand by beneficiaries. No bulk purchase/ stocking is permissible in these items at Subsidiary Bhandars.
- AFD-2 items (other than AFD-1) may be stocked in Bhandars based on the assessment / requirements.

**Decision Taken** : It was decided that limits as prevalent in CSD (Canteen Store Department) will be implemented. Chairman, CAC directed that HQ, KPKB will circulate the limits to all the MBs/SBs through their IsG Adm (Members of CAC).

#### **Agenda No. 05**

##### **A. Reimbursement of 50% GST to Master Bhandar from FHQ: Budget deficit**

- (i) To ease out the payment deficit due to 50% GST concession and to regularized the payment cycle, it was proposed that SB will make the payment to MBs on fortnightly basis.
- (ii) It was proposed that SB to make the full payment of earlier supplies before collecting the items/goods of next order/month
- (iii) Demand forecasting by SBs for a Quarter in advance to regularize the supply & advance forecasting of GST Concession budget.

**Decision Taken:** It was decided that SB will make the payment on fortnightly basis and demand forecasting for a quarter (03 months period) will be done by SBs to regularize the supply and calculation of 50% GST concession.

#### **Agenda No. 06**

##### **50% GST concession implementation in KPKB system**

**To be proposed as under :**

- A.** 50% GST concession is given on sales and reimbursement to be given post sales to MB by concerned force HQrs.
- B.** Existing stocks of all the affiliated SBs to be validated by their MBs.

##### **Decision Taken:**

- (i) It was decided that 50% GST concession will be given on sales for KPKB wef. 1<sup>st</sup> April 2024 as per MHA Order Number no 27011/70/2024- R&W dated 11 March 2024.
- (ii) It was decided that existing stock information of 31<sup>st</sup> March 2024 will be given by all the SBs to their MBs latest by 1<sup>st</sup> April 2024 for validation of stocks of SBs as on 31/03/2024.
- (iii) MBs to develop a process, so that at the time of new demand the existing stock information will be provided by SB to MB, so that at the time of indenting/stocking, the realistic demand of SBs could be assessed.
- (iv) MBs to monitor that SBs do not overstock the items.

#### **Agenda No. 07**

##### **Documents required for reimbursement from SBs-**

**To be proposed as under**

- A.** Case –I: Subsidiary Bhandar to provide weekly sales report (itemized) to MBs along with 50% GST concession extended to beneficiaries of KPKB.



- B.** Case –II: Full details as proposed by HQr KPKB in the format given as Appx-“C” & “D” may be implemented.

**Decision Taken:**

- (i) After full deliberation, it was decided that IG, Chairman, CPC & DIG/CEO, KPKB will meet with Principal CCA office and work out the details of documents required from SB for reimbursement of 50% GST component of GST extended to beneficiaries on sale of goods/items to beneficiaries.
- (ii) SBs will record the entries of sale of items to beneficiary's wef. 1<sup>st</sup> April 2024 as per the format given in **Appx-C**, either in soft copy or hard copy.
- (iii) Subsidiary Bhandar to submit the GST claim certificate in the format given at **Appx –“D”** to claim the GST concession from MBs.

**Agenda No. 08**

**Introduction of canteen visitor management system**

- A.** Introduction of canteen visitor management system.
- B.** At SBs level either in register format or development of specific software for effective checks and implementation of limits to stop the pilferage and efficient maintenance of records.

**Decision taken-** Not agreed upon

**Agenda No. 09**

**OTHER IMPORTANT POINTS FOR DISCUSSION:**

- A.** SB's may send consolidated sales report to MB along with certificate signed by canteen manager (Gazetted Officer) that no quota has been exceeded.
- B.** MB to claim GST concession amount from FHQ on weekly/fortnightly basis.
- C.** MB's to disseminate GST related instructions to all CAPFs SB's and SB's held by State Police and CPO's as rule is applicable to all.
- D.** GST Concession to be given to the inventory held by SB's on 31-March-24
- E.** In order to avail GST concession and better accounting GST concession to be given on procurement/sale price of SB's.
- F.** Stocking at canteen – Stock limits needs to be defined.
- G.** Details of beneficiaries of state police/CPOs needs to be monitored and recorded by MBs.

### **Decision taken -**

- (i) After discussion on State Police/CPOs Subsidiary Bhandars, it was decided that their affiliated Master Bhandars will maintain checks and issue guidelines to them for efficiently handling of 50% GST benefits.
- (ii) It was also advised that Chairman Master Bhandars will do video conferencing on the subject and sensitize the officials of SB on the issue of GST concession.
- (iii) As per discussion in MHA, GST concession on vehicles will be considered in due course of time.

### **Agenda No. 10**

#### **IMPLEMENTATION STRATEGY**

- A. Draft detailed guidelines in the form of SOP will be prepared and circulated by HQ, KPKB.
- B. Till completion of Modernization, Manual cards and membership will be given to each beneficiary.
- C. Proper records will be kept as given in work flow.
- D. Capping on limits of purchase will be implemented in letter & spirit.
- E. Identification of beneficiaries will be done by SB.
- F. Steps will be taken by SBs to stop pilferage of items/goods to non- eligible personnel.
- G. Proper payment and receipt system for value of goods from MB to SB and post sales will be implemented in the KPKB system.
- H. Audit compliances will be enforced in the whole system.

**Decision taken:-**Points already discussed above

### **Agenda No. 11**

#### **SOFTWARE MODIFICATION: COST**

- A. Software modifications as required for implementation will be carried out by MBs/SBs to extend the 50 % GST concession.
- B. Charges so incurred on account of modification will be covered by Bhandars development fund.



**Decision Taken: Approved. It was also directed that all SBs and MBs will do necessary modification before 1<sup>st</sup> April 2024.**

**Agenda No. 12**

**ISSUES OF CONCERN**

- A. The Master Bhandar may devise on their own the format of return (soft/hard) expected from Subsidiary Bhandar.
- B. Subsidiary Bhandar in no case deny the sale of goods to beneficiary belonging to beneficiaries of KPKB belongs to different Forces/Org.
- C. Proper record at SB and MB level to be maintained for any audit issues.
- D. Previous orders issued by KPKB shall be followed in letter and spirit.
- E. Modernization/Automation of KPKB approved by MHA with implementation expected timeline of 09 months.

**Decision taken-Already discussed in above paras.**

**SUGGESTIONS, IF ANY**

**Points raised by members.**

- (i) AIG (Welfare), CISF- raised points about the 50% GST concession applicability on Mini Bhandars (06) of KPKB.

**Decision taken-** As on date six Mini Bhandars are functioning with due approval of MHA and GST Concession will be given to their beneficiaries like the beneficiaries of other SBs in KPKB system.

4. There being no other point, the meeting ended with vote of thanks.

**No. DA-6/GST-meeting/KPKB/2024/ 601**

**Dated: 28 Mar 2024**

  
28/03/2024  
(Amit Sharma)

**DIG/CEO  
HQr KPKB (MHA)**

**Distribution:-**

1. Shri Piyush Anand, IPS, SDG, CISF/Chairperson, CAC, KPKB (Through PS)
2. Shri Asif Jalal, IPS, IG(ICT) BSF/Chairman, CPC, KPKB, (Through PS)
3. The Inspector General (Adm), Dte. Genl, CRPF, New Delhi
4. The Inspector General (Adm), SSB HQr., New Delhi
5. The Inspector General (Adm), Dte. Genl. CISF, New Delhi.
6. The Inspector General (Adm), FHQ BSF, New Delhi.
7. The Inspector General (G&W), Dte. Genl. ITBP, New Delhi
8. The FA. CISF, Dte. Genl. CISF, New Delhi
9. The DIG(RR) BSF, DIG(Gri&Wel) ITBP, DIG (Wel) CISF, DIG(Wel) CRPF, DIG(Adm) SSB and LoAR Assam Rifles.
9. The Director (Pers & Coord), Police Div-II, North Block, MHA, New Delhi.

**LIST OF PARTICIPANTS**

1. Sh Asif Jalal, IPS, IG (ICT),BSF, Chairman/CPC
2. Sh Sudhir Kumar Singh, IG(Adm), BSF
3. Smt Shikha Gupta, IG(Adm), CISF
4. Sh P K Gupta, IG(Adm),SSB
5. Sh Harilal, DIG(RR), BSF
6. Sh C. M.K.T Sharma, DIG (Gri & Wel), ITBP
7. Sh K C Samanta Ray, DIG(Adm & Wel) CISF
8. Sh Ballabh Chandra Sharma, DIG(Wel), CRPF
9. Sh Amit Sharma, DIG/CEO, HQ KPKB
10. Sh R.S.Bhandari, Comdt./Dy. CEO, HQ KPKB
11. Sh Deepak Kumar, AIG (Wel), CISF
12. Sh Sanjeev Kumar, Dy. Comdt, HQ KPKB
13. Sh Sohail Rafat, Dy Comdt, HQ KPKB
14. Sh Sashi Kumar R, Dy Comdt, AR
15. Sh Raju Regmi, AC, HQ KPKB
16. Sh Karam Singh, AC(Fin), BSF
17. Rep from MBs/SBs of BSF, CRPF, SSB, ITBP, CISF



**RECORD TO BE KEPT AT SUBSIDIARY BHANDAR**  
**(TO BE MAINTAINED IN EXCEL SHEET/REGISTER)**

(1) Force No/ppo no	(2) Rank	(3) Organizat ion	(4) Serving/ Retired	(5) Date of Invoice	(6) Value of Invoice in Rs	(7) GST Compo- nent in Rs	(8) Rebate on GST Given in Rs	(9) Actual amount paid by beneficiary in Rs

**Certificate:-**

It is to certified that the grocery /consumable items and AFD items being sold from this subsidiary Bhandar is only to the authorized personnel and dependent family member and grocery /consumable items as per limit given as under (For AFD- annual limit may be considered).

S No	Rank/Category	Monthly Limit (Value items below Rs 1200/- per item)*	Annual Limit (AFD Items value of items above Rs.1200/-per items)*
(a)	Officers	Rs. 11000/-	Rs. 1,00000/-
(c)	SO's	Rs. 9000/-	Rs. 1,00000/-
(d)	ORs & Eqvl.	Rs. 8000/-	Rs. 75,000/-

\*Capping as circulated by KPKB on items have been followed.

**Signature of Canteen Manager**

Name  
Rank/Designation  
Unit/location

Signature of Chairperson,  
(Subsidiary Bhandar)  
Name-  
Rank/Designation-  
Unit/location -

**GST CLAIM CERTIFICATE**

Certified that Rs. .... is extended to KPKB beneficiaries as a GST concession. The Total of GST Concession extended to beneficiaries by the subsidiary bhandar for the month of \_\_\_\_ 2024 is Rs \_\_\_\_\_ ( 50 % of total GST on sales during the month) . THE SB belonging to the organization \_\_\_\_\_ located at \_\_\_\_\_  
Affiliated with Master Bhandar \_\_\_\_\_ located at \_\_\_\_\_

2. The claim is hereby submitted to the aforementioned Master Bhandar for processing of GST concession along with payment of sale items during the month with a deficit of Rs. \_\_\_\_\_ (on account of 50% of GST concession) .

- i. Total sales during the month
- ii. Total beneficiaries visited during the month
- iii. Total GST paid during the month
- iv. GST concession extended during the month  
(50 % of total GST)
- v. Total payment made to MB
- vi. Deficit amount to be adjusted by MB

3. The information submitted here is true and correct to the best of my knowledge and the GST concession has been passed on to the KPKB beneficiaries only.

**Signature of Canteen Chairperson (with stamp)**

**Name**

**Rank/ Designation**

**Unit/location**



No. 27011/70/2022-R&W  
Government of India  
Ministry of Home Affairs  
Police-II Division  
Resettlement & Welfare Directorate

\*\*\*\*

NDCC-II, Jai Singh Road, New Delhi  
Dated, the 5<sup>th</sup> April, 2024

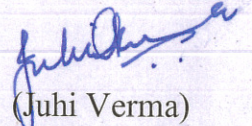
**OFFICE MEMORANDUM**

Subject: **Operational guidelines for release of 50% GST concession to KPKB beneficiaries.**

The undersigned is directed to convey operational guidelines for release of 50% GST concession to KPKB beneficiaries (Annexure-I).

2. This issues with the approval of Competent Authority.

Encl: As Above



(Juhi Verma)  
Director (Pers-Coord)  
Tele: 23093301

To

1. DsG CRPF, CISF, BSF, SSB, ITBP
2. Chairman (CAC), KPKB
3. Pay and Account Officer- MHA, CAPFs
4. DDOs CAPFs
5. US (Budget-I)

Copy for information:

1. PS to HM
2. PSO to HS/Secretary (BM)/ SS &FA (H)/ SS(IS)
3. PPS to AS (P-II)/JS (P-II)



**OPERATIONAL GUIDELINES FOR RELEASE OF 50% GST  
CONCESSION TO KPKB BENEFICIARIES**

**Beneficiaries of KPKB:**

- a. Kendriya Police Kalyan Bhandar (KPKB) came into existence from 18<sup>th</sup> September 2006 for providing consumer goods to the serving as well as retired personnel of Central Armed Police Forces (CAPFs) and their families.
- b. Later, this facility was extended to all serving and retired personnel of Central Police Organizations (CPOs) SPG, CBI, State Police Personnel and officials /employees who have served in the Ministry of Home Affairs at any point of time for 5 years or more than 5 years.

**2. Objective of the Benefit:**

As per MHA's Order No. 27011/70/2024-R&W dated 11.03.2024, 50% GST concession has been extended to the beneficiaries of KPKB through budgetary support from Ministry of Home Affairs.

**3. Fund flow for extending GST Concession to CAPFs through Budgetary Provision:**

Ministry of Home Affairs will release the funds under regular budgetary head (or new/separate budgetary head may be created for this purpose) to different CAPFs.

**4. Process Flow of Funds:**

- a) CAPFs HQs will assess the concession amount of GST compensation on annual basis for Master Bhandars under their administrative control and submit to P-II Division in MHA for allocation of Budget.
- b) P-II Division will allocate the Budget to the respective Director Generals of CAPFs. In case of shortfall of Budget, the P-II Division will obtain Revised Estimates by the supplementary and re-appropriation orders from Budget Division, MHA.
- c) Respective Master Bhandars, which are 119 in number, will submit their demand to the respective Administrative Directorate of Force HQs on monthly basis.
- d) Concerned CFA (Competent Financial Authority) of respective Force HQs will issue a sanction order for releasing of budget on account of 50% GST concession to Master Bhandars under their administrative control (*as per demand (para-4 (d))*) and submit it to DDO for generation of bill.



- e) DDO of the Administrative Directorate of Force HQs will push the bill to respective PAOs of CAPFs.
- f) PAOs of CAPFs will pay the bill and amount will be credited in the account of Master Bhandars i.e.119.
- g) All payment of Master Bhandars is on the basis of reimbursement basis, hence there is no requirement of utilization certificate for this type of payment.
- h) Audit will be carried of all the payments of KPKB at the time of inspection of the records of Administrative Directorate of Force HQs.
- j) Master Bhandar of A&N Island Police for said purpose will serve under Master Bhandar CRPF Avadi, Chennai for the said purpose.

5. **Delegation of Financial Powers for Sanction:**

DsG of respective CAPFs will be delegated full powers for sanctioning the reimbursement of 50% GST concession to Master Bhandars under their administrative control.

6. **Role of KPKB Headquarters:**

KPKB will work for streamlining of the extension of GST concession in the KPKB System in consultation with all CAPFs. It will also work to introduce limits on consumers on purchase of goods/consumable items along with Against Firm Demand (AFD) items from KPKB and modernization of process in KPKB.

7. **Role of Force Headquarters:**

- a. FHQs of the forces will ensure proper maintenance of accounts of fund transferred to CAPFs for extending GST concession to beneficiaries of KPKB by issuing guidelines and policies
  - b. It will work as Nodal Agency for annual audit of accounts of KPKB Master Bhandars & their affiliated Subsidiary Bhandars.
8. The guidelines shall be effective from 01<sup>st</sup> April 2024.

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