



Dear Chapter President,

As you aware, GST will be implemented from 1st July 2017. In our context, the important pointers pertaining to GST are as under:

1. If your projected turnover for the FY 2017-18 is over 20 lakhs, you must register under GST Act 2017.
2. Chapters must have their own PAN no. for getting themselves registered under GST Act 2017. Under no circumstances NHRDN National Body's PAN no. can be used for registration under GST Act 2017.
3. Under GST regime Membership fees and National Conference accounting will be taken care as below:
 - **Membership Fees**
In the new GST regime, all membership fees will be routed through NHRDN National Body and the Chapter membership share will be paid to the respective Chapters on monthly basis. **Only National Body will file the monthly GST return for NHRDN Membership.**
 - **National Conference**
In the new GST regime, National body's Statutory Auditor will Audit the National Conference accounts.

Needless to say, Chapters and National Body will be responsible for all direct receipt of revenue generated through other activities conducted from time to time (through delegate fees, sponsorship fees, stall, Ad income etc).

Please feel free to connect with us for any further assistance.

We look forward to work together.

Regards
Dhananjay
