



Enagic India Kangen Water Pvt. Ltd.

CIN : U41000TN2015PTC100366

Date: 04-04-2019

ENAGIC INDIA – CIRCULAR – EIKB-CIR-0419002

To All,

Independent Distributors of Company ("Company" means "Enagic India Kangen Water Pvt.Ltd).

SUB: GST Payment and Compliance Guidelines to the Distributors.

Dear Sir/Madam,

This is to notify you the GST guidelines and payment schedule that need to be followed for the financial year ending March 2019 and Action points for the new financial year 2019-2020 from the GST point of view. Please note below details to comply under GST norms and educate all distributors in your team subject to same.

Which payment is applicable?

- Gross Margin (commission and Bonus) received from the company.
- Distributor needs to pay GST on Gross Margin.
- Applicable GST percentage is 18%.
- Ledger Report will be shared by company as per schedule mentioned below.
- It's Mandatory to give the Invoice (GST TAX) before 10th of every month for previous month.
- In case Tax Invoice not received by the company, suitable action will be taken into consideration for further Margin Payouts will be kept on hold.
- It's strongly recommended and advisable to File GSTR1 on or before 10th of each month for previous month.
- It's strongly recommended and advisable to make payment GSTR 3B on or before 20th of each month for previous month.
- In case GST payment not done by the eligible distributors, penalty interest & GST liability as per GST ACT will be applicable to Distributor.

GST Refund Process

- GST refund will be processed once after filing the GSTR1 & GSTR 3B.
- Its mandatory to share the GST payment challan through e-mail once after making the payment.
- If in case GST credit (Tax Amount) is not reflecting in the Enagic GST Portal, payment will not be processed until credit amount reflects in GST Portal.
- It will take 10 working days to check invoice & proceed to refund GST amount.
- For the delay in GST Refund which may arise due to not reflecting the tax credit on Enagic GST Portal will be applicable to the distributors.

Page 1-2

REGISTERED OFFICE:

NO. 55, THANDALAM VILLAGE
SRIPERUMBADHURT TALUK,
KANCHEEPURAM DISTRICT,
CHENNAI-602 105, TAMIL NADU, INDIA.
Tel: + 080 - 46509900
Fax: +080 - 46509908

BANGALORE OFFICE:

The Millenia Tower B, 4th Floor,
Unit 401, No.1 & 2, Murphy Road,
Ulsoor, Bangalore - 560 008,
Karnataka, India.
Website: www.enagic.co.in
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Refer Below content to be prepare Invoice.

Below contents should be reflects in the Invoice. Please consult your tax consultant in same regards to finalize your invoice format.

1. TAX INVOICE (Heading). 2. INVOICE NO. 3. DATE (DD/MM/YYYY). 4. Proprietorship Firm Name / Distributor Name with ID No. 5. Address as per GSTIN Registration 6. GSTIN No 7. PAN No 8. Invoice receiver details including GSTIN NO ("Enagic India" Details) 9. Description, Particulars. 10. HSN/SAC No. 11. Taxable Value (Gross income) 12. IGST Rate 18% 13. CGST Rate 9% (Applicable to Karnataka State) 14. SGST Rate 9% (Applicable to Karnataka State) 15. Whether it's paid under RCM Yes/NO 16. Total Amt. 17. Amount (in words) 18. Seal and Sign Proprietorship Firm Name / Distributor Name with ID No 19. Seal & Signature is Mandatory (with ID No).

Distributor GST liability/Ledger report schedule for FY 2019-2020.

Applicable to Distributors who registered under GST ACT.

Month	Sales Date	Ledger Report	Invoice Deadline
01-04-19	1st April to 25th April 2019	05-05-19	10-05-19
01-05-19	26th April to 25th May 2019	05-06-19	10-06-19
01-06-19	26th May to 25th Jun 2019	05-07-19	10-07-19
01-07-19	26th Jun to 25th July 2019	06-08-19	10-08-19
01-08-19	26th July to 25th Aug 2019	05-09-19	10-09-19
01-09-19	26th Aug to 25th Sep 2019	05-10-19	10-10-19
01-10-19	26th Sep to 25th Oct 2019	05-11-19	10-11-19
01-11-19	26th Oct to 25th Nov 2019	05-12-19	10-12-19
01-12-19	26th Nov to 25th Dec 2019	05-01-20	10-01-20
01-01-20	26th Dec to 25th Jan 2020	05-02-20	10-02-20
01-02-20	26th Jan to 25th Feb 2020	05-03-20	10-03-20
01-03-20	26th Feb to 31st Mar 2020	05-04-20	10-04-20

More Inquiries: Please contact to GST department.

Mail Id: gstenquiry@enagic.co.in Ph: 080 46509900 (Ivr Ext.7) Fax: 080 465009908

For, Enagic India Kangen Water Pvt. Ltd.



Accounts Department.

Page 2-2

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