

**Government of Jammu and Kashmir**  
**Finance Department**  
**Civil Secretariat Jammu/Srinagar**  
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Subject:- Mandatory Disclosure of GST-linked Bank Account Number by Suppliers/Contractors in the E-Tendering Process.

**Circular No.01 (Adm) FD of 2025**  
**Dated:- 08 - 07-2025**

The GST paid by the Government on goods and services received from various suppliers/contractors constitutes a significant source of revenue for the UT. As per Section 51 of the CGST Act, 2017/J&K GST Act, 2017, tax is deducted at the rate of 2% (1% SGST and 1% CGST) from payments made or credited to the supplier/deductee for taxable goods or services, where the total value of supply under a contract exceeds ₹2.50 lakhs. Drawing and Disbursing Officers (DDOs) are required to file monthly returns in Form GSTR-7, which enables the department to track the returns filed and tax paid by contractors/suppliers. Furthermore, Rule 10A mandates that registered taxpayers must furnish their bank account details after obtaining their GSTIN and registration certificate in Form GST REG-06.

However, it has come to the notice of the Government that, at the time of making payments to Suppliers/ Contractors, the bank account details provided by suppliers/contractors at the time of contract allotment are often not linked with their GSTIN. This hampers the effective monitoring of financial transactions of registered contractors and may lead to revenue loss to the State exchequer. Therefore, to ensure proper tracking and to safeguard revenue, it is imperative that only the bank account linked with the suppliers/contractor's GSTIN is used for making all payments related to the contracts/supplies.

Now in order to strengthen transparency, ensure traceability of financial transactions, and facilitate compliance with GST regulations, it has been decided that all Government Departments/Organizations shall mandatorily incorporate a precondition in their E-Tendering process requiring that:



**"Every participating supplier/contractor to mandatorily disclose the bank account number which is linked with their GSTIN at the time of bid submission. No payments shall be released by the Government Department/Agency to any other bank account except the one linked with the GST registered number of the successful bidder."**

**Instructions:**

1. All departments shall update their tender documents and bid conditions to incorporate the above requirement with immediate effect.
2. Payments to successful bidders shall be made strictly and only to the disclosed and verified GST-linked bank account.

All Heads of Departments/PSUs/Autonomous Bodies/Agencies are directed to ensure strict adherence to these instructions in letter and spirit.

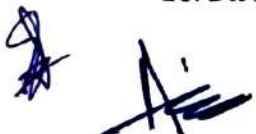
(Sd)/-  
**(Santosh D Vaidya), IAS**  
Principal Secretary to Government  
Finance Department

NO:-FD-ST/75/2025-03


Dated:- 08- 07- 2025

Copy to the:-

1. All Financial Commissioners (Additional Chief Secretaries).
2. Director General of Police, J&K.
3. All Principal Secretaries to Government.
4. Principal Secretary to the Hon'ble Lieutenant Governor.
5. All Commissioner/Secretaries to Government.
6. Chief Electoral Officer, J&K.
7. Director General, J&K IMPARD.
8. Divisional Commissioner, Kashmir/Jammu.
9. Principal Secretary to Honble Chief Justice, J&K High Court, Srinagar/Jammu.
10. Registrar General, J&K High Court, Srinagar/Jammu.
11. Chairperson, J&K Special Tribunal.
12. Commissioner, State Taxes Department, J&K.
13. Director General, Accounts and Treasuries.
14. Director General, Local Fund Audit & Pensions, J&K.
15. Director General, J&K Funds Organization.
16. Director General, Audit and Inspections.
17. Director General, Budget Division.
18. Director, Anti Corruption Bureau, J&K.



19. Commissioner, Excise Department, J&K.
20. Director Information, J&K.
21. Director, Archives, Archaeology & Museums, J&K.
22. All District Development Commissioners
23. All Head of Departments/ Managing Directors/Secretary/Advisory Boards.
24. Secretary, J&K Public Service Commission/SSB/BOPEE.
25. Secretary, J&K Legislative Assembly.
26. Director, Accounts & Treasuries, Jammu/Kashmir.
27. All Directors of Finance/Financial Advisors & CAOs.
28. OSD with HCM (Minister I/C Finance).
29. General Manager, Government Press, Jammu/Srinagar for publication in Government Gazette.
30. Joint Director, J&K Funds Organization, Srinagar/Jammu.
31. All Treasury Officers.
32. Private Secretary to the Chief Secretary.
33. Private Secretary to the Principal Secretary to Government, Finance Department.
34. I/C website, Finance Department ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
35. I/C website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).

  
(Mohammad Amin) JKAS  
Deputy Secretary to the Government  
Finance Department