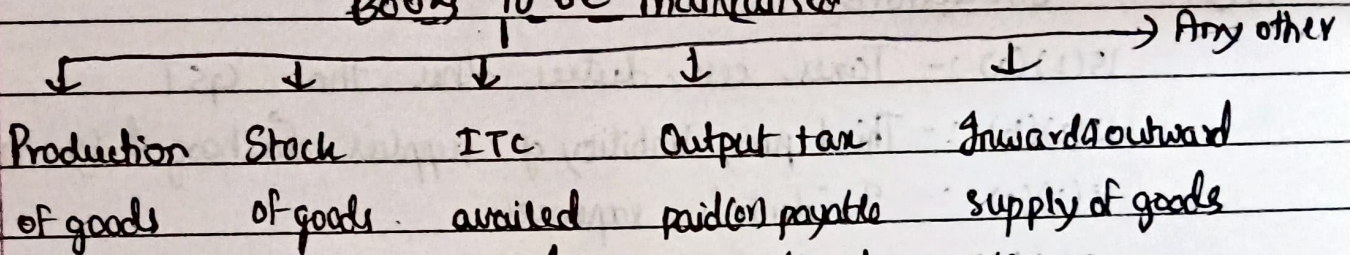


35(1) > Every registered person shall maintain books of account at PPOB, APOB.

Books to be maintained



* Books can be maintained electronically / manually

* If electronically, following conditions shall be satisfied:-

- (i) digital signature (ii) Proper backup (iii) Passwords / hardcopies shall be given on demand.

35(2) > Warehouse owner whether registered or not, shall maintain books:-

(i) Records of consignee, consignor

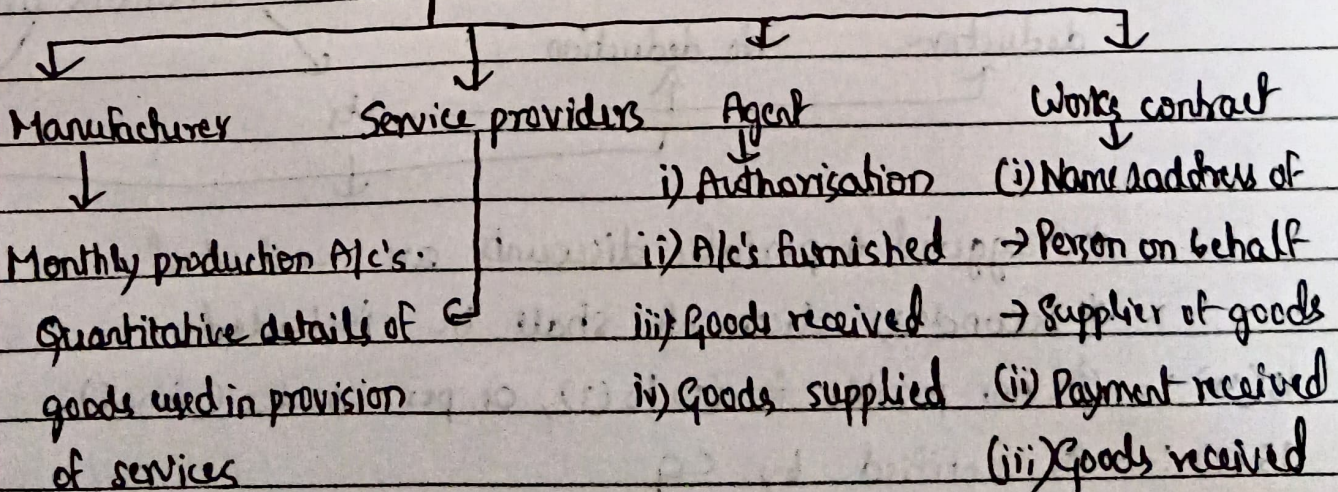
(ii) Period for which goods remain in warehouse, dispatch, receipt etc

* If not registered, he can obtain unique enrollment number.

Further he will not be eligible to use GSTIN.

35(3) :-

Additional records



- * For any supplier other than supplier u/s 10 of CGST Act
 - Stock of goods (op-stock, receipt, supply etc)
 - Details of tax (payable, input tax, ITC claimed etc)

25(bi) :- If Commissioner believes class of taxable persons are not in position to maintain books / records, he shall, in writing, permit such class of persons to maintain books as may be prescribed.

35(e) :- In case of failure of maintenance, proper officer shall determine based tax payable on not accounted goods/services as per Section 73 / Section 74.

36 :- Period of retention of accounts

- * 72 months from due date of furnishing annual returns
- * If any legal obligation, then for 1 year from after disposal of such obligation or point 1, wh later.