GUIDELINES FOR GST IMPLEMENTATION

FOR AFST(I) CHAPTERS

This Document outlines the Guidelines for Implementation of GST for AFST(I) Chapters
FOREWORD

Dear Colleagues,

Association of Food Scientists & Technologist (India), being one of the most vibrant scientific associations embedded with Scientists, Technologists, Entrepreneurs and students of food sector. The association has been a dynamic one with upgrading itself with changing times. There have been several advancements in recent past such as revamped website of the association with more features, online memberships, e-voting facility, RNI-registration of IFI magazine, etc. Our association has been one of the front-runners with respect to adopting latest technologies and complying with statutory requirements. The Central Executive Committee of AFSTI believes in establishing a system oriented functioning for the association and put efforts ensuring that the statutory norms are followed. The new tax i.e. Goods and Services tax (GST) which is a comprehensive tax on supply of goods or services or both, has been implemented from 1st July, 2017 in our country. The GST also covered institutions/associations like ours under its ambit; hence AFSTI registered itself for GST in November 2017. A workshop on understanding GST & its implementation was conducted at HQ-Mysore in 2018 for the benefit of office bearers of AFST(I)-Chapters pan-India. Since then there are several amendments issued in the GST regulations/requirements as the tax system was evolving. A short workshop was conducted at AFSTI-Mumbai Chapter for the chapters in Maharashtra in the 1st quarter of 2019 wherein it was felt that a simple guideline booklet could help chapter office bearers to understand the GST registration process. Subsequently draft guidelines were prepared. This guidance booklet on GST with web links for latest information is aimed to facilitate the chapters of AFST(I). The document describes the provisions and procedures in an easy to understand language to undertake GST activities at chapter level. As per the new norms each chapter can register for GST in the respective state. As the office bearers of the association keep changing, such as a document would be a ready reckoner for the issues related to GST. I am grateful to Mumbai-Chapter of AFSTI, My office team at HQ as well as M/s. Rau & Nathan, Mysore for their inputs. I thank the support received from CEC members and wish that AFST(I) flourishes further through its chapters.

D. D. Wadikar
Hon. Secretary-AFSTI
CONTRIBUTORS

Mr. Nilesh Lele
President-Mumbai Chapter

Ms. Chinmayee Deulgaonkar
Hon. Secretary-Mumbai Chapter

Mr. Hrishikesh Deshpande
Hon. Treasurer-Mumbai Chapter

Mr. N. Vaidyanathan
Partner-Rau & Nathan
Chartered Accountants, Mysuru

Er. Umapati Hirewodeyar
Hon. Treasurer-AFST(I)-HQ, Mysuru

Dr. D. D. Wadikar
Hon. Secretary- AFST(I)- HQ, Mysuru

Dr. V. Baskaran
President AFST(I)- HQ, Mysuru
AFST(I) - HQ OFFICE STAFF

Sri Govinda Swamy A
Smt. Sandhya H V
Sri Shankarappa B Jakkali
Sri Naveen Kumar S S
Sri Ramachandra M
Sri Vishwanath M
## INDEX

<table>
<thead>
<tr>
<th>Ch.No.</th>
<th>Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Procedure for GST Registration</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Compliances for GST Registered Chapters</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>GST Payment &amp; Filing of Returns</td>
<td>7</td>
</tr>
<tr>
<td>4</td>
<td>Compliances for GST Registered Chapters</td>
<td>9</td>
</tr>
<tr>
<td>5</td>
<td>Do’s &amp; Don’ts post GST Registration</td>
<td>11</td>
</tr>
<tr>
<td>6</td>
<td>Roles &amp; Responsibilities of Office Bearers</td>
<td>13</td>
</tr>
<tr>
<td>7</td>
<td>AFST(I) GST Rates &amp; HSN Code for sales invoice</td>
<td>15</td>
</tr>
<tr>
<td>8</td>
<td>New system of GST Return Filling</td>
<td>17</td>
</tr>
<tr>
<td>9</td>
<td>Important website links related to GST</td>
<td>23</td>
</tr>
<tr>
<td>10</td>
<td>AFST(I) Membership Tariff</td>
<td>25</td>
</tr>
</tbody>
</table>
Chapter 1

PROCEDURE FOR GST REGISTRATION

a) Details to be furnished on GST Portal:

Before applying for registration process, person has to furnish the following:

- PAN
- Mobile number
- E-mail address
- State or UT

b) Reference Number:

On successful verification of the PAN, mobile number and e-mail, a temporary reference number (TRN) shall be generated and communicated to the applicant.

c) Application:

Using the reference number, the applicant shall electronically submit an application in Part B of FORM GST REG-01, duly signed or verified through electronic verification code (EVC) sent to registered email address, along with documents specified in the form.

d) Specified Documents:

For registration under GST an AOP/BOI/Trust/Local authority require the following documents:

1. Scan copy of PAN of the Association and Authorized Signatories
2. A valid mobile number and an email address of the Primary Authorized Signatory is required to be filled at the time of GST registration.[You can repeat the details given in point a) above]
3. Photographs of Members of Managing Committee / Chief Executive Officer or his equivalent/Managing Trustee
4. Proof of Constitution of Association (Registration Certificate or Proof of Constitution in case of Society, Trust, Club, Government Department,
Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.)

5. Proof of Principal Place of business (Electricity bill and consent letter / NOC).

6. Proof of details of Bank account (First page of passbook or Bank Statement or Cancelled Cheque)

7. Authorization letter from Members of Managing Committee of Associations/Board of Trustees etc. in following format:

I/We _______ (name) being Members of Managing Committee of Associations/Board of Trustees etc. of ...... (Name of registered person or business) hereby solemnly affirm and declare that <<name of the authorized signatory, (Status/designation)>> is hereby authorized, vide resolution no... dated..... (Copy submitted herewith), to act as an authorized signatory for the business <<Goods and Services Tax Identification Number – Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me.

   For Name of the Entity
   Signature of Authorized person
   Name:
   Designation/Status:

1. Acceptance as an authorized signatory

I << (Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

   Authorized Signatory
   (Name)
   Designation/Status:
   Place:
   Date:
Chapter 2

COMPLIANCES FOR GST REGISTERED CHAPTERS

A. INVOICE:

Every invoice should be prepared as per GST rules. If the Service Recipient is GST registered, his GST number should be recorded in the invoice.

Mandatory fields in GST invoice:-
1. Invoice Number
2. Invoice date
3. Supplier's GSTIN
4. Customer Name
5. Billing Address
6. Customer GSTIN (If available)
7. SAC code
8. Taxable value and discounts
9. Rate and amount of taxes i.e. CGST/SGST/IGST
10. Item details i.e. description, unit price, quantity

Note: GST is payable on or before 20th of the next month after issue of invoice or receipt of payment (Advance) whichever is earlier.

B. ADVANCE RECEIPT VOUCHER UNDER GST REGIME:

GST provides the date of receipt of payment shall be the earliest of the following dates
1. The Date on which payment is entered in the Books of Accounts.
2. The Date on which payment is credited to Bank account.

The amount of advance receipt is assumed to be inclusive of taxes if not separately paid by the customer at the time of advance payment.
Standard Operating Procedure:

a) **Issuance:** An “ADVANCE RECEIPT VOUCHER” (ARV) will be issued to the customer on Receipt of Advance and amongst the earliest date of (i) or (ii) as mention in above section.

b) **Numbering:** ARV will have a consecutive serial number containing alphabets or numerals or special characters -hyphen or dash and slash symbolized as “-” and “/” respectively, and any combination thereof, unique for a financial year.

c) **Signining:** ARV should be signed by Registered Supplier or Authorized Representative only.

d) **Filling of GSTR-1:** At the time of filling of periodical GSTR-1 mention details of each “ADVANCE RECEIPT VOUCHER” under column 11.

i. **Returns in Every Month:**

   GSTR-1, GSTR-3B has to be filed on monthly basis (If Aggregate T/o crosses 1.5 Cr in previous year)

ii. **One Yearly Return:**

   Annual return is to be filed through Form GSTR-9.

   *A brief summary of the four tax returns is as follows:*

   **GSTR-1: (Outward supply detail)**

   Details of outward supplies which includes details on invoices, debit notes, credit notes and revised invoices, advance receipts issued in relation to outward supplies during the tax period & amended details of earlier tax period if any;

   **Due Date:** 10th of the next month

   **GSTR 3B: (Monthly Returns)**

   Summary of inward and outward supplies, input tax credits availed and the amount of tax payable;

   **Due Date:** 20th of the next month

   **GSTR 9 (Annual Return):**

   Details of annual expenditure & income(Along with reconciliation statement if GST audit is applicable**)
**Due Date:** Please contact your GST filling agent because at present from July-2017 to March-2018 the cut of date is AUG-2019

**Note:** It may change according to the notification issued by GST NODEL OFFICE

**GST 2A (Input detail)**

This means we have to do reconciliation of Input GST of our books with the portal auto populated detail

**Note:** There is no cut of date, but we should do reconciliation before the GSTR-3B return filing of every month

---

**Regular procedures of GSTR**

****GST Audit**

- If the aggregate turnover exceeds Rs. 2 Crores during the financial year, the taxpayer is required to get his books audited by a Chartered Accountant or a Cost Accountant and furnish a copy of the audited annual accounts and a reconciliation statement, duly certified, in Form GSTR 9C on or before cut of date (at present the cut of date is AUG-2019)

**Aggregate Turnover (AT) Sec.2 (6)**

AT means aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by person on RCM basis), exempt supplies, export of goods or service or both and interstate supplies of person having same PAN to be computed on all India basis but excludes Central tax, Union Territory tax, Integrated tax & cess.

**Exempt Supply Sec.2 (7)**

Exempt supply means a supply of any goods or service or both which attract NIL rate of tax or which may be wholly exempt from tax u/s 11 or u/s 6 of the Integrated Goods & Service tax Act, and includes non-taxable supply.

**Sponsorship Services (RCM basis)**

In case of Sponsorship Services RCM is applicable i.e. service recipient has to pay tax on their own by taking temporary registration under GST in case recipient is unregistered. For the sponsorship services, separate invoice series can be used.
Chapter 3
GST PAYMENT & FILLING OF RETURNS

GST Payment: Standard Operating Procedure:

Challan to be generated—

Registered taxable person, or any other person on his behalf, shall generate a challan in FORM GST PMT-06 on the common portal and enter the details of the amount to be deposited by him towards tax interest, penalty, fees or any other amount.

Challan generated in FORM GST PMT-06 shall be valid for a period of fifteen days.

Mode of deposit—Deposit shall be made through any of the following modes:

- Internet banking through authorized banks;
- Credit card or debit card after registering the same with the Common portal through the authorized bank;
- NEFT or RTGS from any bank;
- Over the Counter payment (OTC) through authorized banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft;

GST Return: Standard Operating Procedure:

I. Go to GST portal add details of outward liability & inward liability (GSTR 3B), documents issued, HSN/SAC summary (GSTR1)

II. Save the details & create challan after the payment is been made & reflected in Electronic Cash Ledger on dashboard proceed with Make payment post credit ledger. Submitted status will appear.

III. Once the payment is Offset you may file return with the help of EVC or DSC. The return is filed. Download and keep a copy of filed return for your records.
Chapter 4

COMPLAINECES FOR CHAPTERS NOT REGISTERED FOR GST

In case any branch is not registered under GST & then also wants to raise Taxable Invoice:-

- All the invoices should be from headquarter address. Keep a draft invoice copy of HQ (All details pertaining to HQ only). Make one rubber stamp of Association's name & let authorized signatory/manager of that chapter sign the invoices to be issued.

- At the time of purchase/expenses inform vendors to raise taxable invoice on HQ address and HQ GSTN, so that the HQ can use GST paid on the expenses.

- Every month at the end, all the Invoices raised and Expenses should be scanned and sent to HQ for filing before 5th of the next month. Even if there is no invoice raised, the same should be communicated to HQ. After sending scan copies, all the invoices should be couriered to HQ.

- Reconciliation Statement to be prepared by HQ in case any input is missed out which can be availed within 1 year from the date of invoice
Chapter 5

DO'S & DON'T'S POST GST REGISTRATION

Do's:-

- File GST returns on time
- Upload Accurate Data in GSTR-1 and GSTR 3B
- Maintain proper Documentation
- Reconcile your returns with books of accounts every month (GSTR-2A)
- A Comparison & Reconciliation between both returns every quarter
- Correct & amend your returns before filing annual return.
- Understand the provisions of RCM.
- Get your GST audit done for T/O above 2 Crores

Don't's:-

- Pay tax under wrong GST head
- Categorize Zero rated supplies as NIL rated supplies & vice versa
- Forget to file your NIL return
- Apply the wrong tax rates
- Pay tax if it's to be paid under RCM basis
- Claim ineligible ITC
Chapter 6

ROLES & RESPONSIBILITIES OF OFFICE BEARERS

- Make the invoice as per rules
- In case branch is not registered all details of HQ should be mentioned on invoice
- For unregistered branches Expense invoice should be raised in the name of HQ and all the invoices to be sent to HQ before due date of filing monthly & quarterly returns.
- Proper maintenance of all the Output invoices, Input invoices, advance receipts, acknowledgements of filed GST returns
- Delay in filing will attract late fees, only after payment of the same one can proceed with filing.
- Proper bifurcation of GST rates & amount in case of two or more rates are applicable on the services provided
# Chapter 7

## AFSTI GST Rates & HSN Code for Making Sale Invoices

<table>
<thead>
<tr>
<th>SL NO</th>
<th>Particulars</th>
<th>Percent</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Subscriptions</td>
<td>NIL*</td>
<td>4902920</td>
</tr>
<tr>
<td>2</td>
<td>Membership fee</td>
<td>18%*</td>
<td>999599</td>
</tr>
<tr>
<td>3</td>
<td>Advertisement</td>
<td>5%*</td>
<td>998361</td>
</tr>
<tr>
<td>4</td>
<td>Sponsor</td>
<td>RCM*</td>
<td>998397</td>
</tr>
<tr>
<td>5</td>
<td>Stall Rent</td>
<td>18%*</td>
<td>998397</td>
</tr>
<tr>
<td>6</td>
<td>Royalty</td>
<td>12%*</td>
<td>999599</td>
</tr>
</tbody>
</table>

Use this HSN Code & Percentage's for making the sales invoice which helps for GSTR-1 filing also

**NOTE:**

RCM Means: - Reverse Charge Mechanism – PERCENTAGE 18%
GSTR-1 and GSTR-3B to be removed in New GST return filing system.

----------------------------------

Chapter 8
NEW SYSTEM OF GST RETRUN FILLING

The 31st GST COUNCIL meeting had settled on introducing a new GST return filing model on a trail basis. So as to ease the progress to the new GST return filing system, a transition plans has been worked out. Presently, there's a major trail for the taxpayers having GST registration, and that is to migrate to the newly introduced GST return filing system. Hence, the government has now presented a transition plan to the new GST Return filing system.

First of all, we must understand in depth about the new GST return filing system.

1. **How will the new GST return filing format look like?**

   The new GST return filing format was already updated on the GST portal in the month of May 2019 for all the general taxpayers who have GST Registration. In this new GST return filing format, there would be 3 circular returns to be filed:
   - The normal return i.e. From GST RET-1, along with these 2 annexure;
   - Structure GST ANX-1
   - Structure GST ANX-2

2. **What is the purpose of GST ANX-1?**

   The GST ANX-1 is the annexure which is to be filed for the 3 month trial period, i.e from July to September 2019.
   - From July 2019 onwards, the users will be required to submit GST invoice through the GST ANX-1 off-line tool on the GST PORTAL. This will be done to make them familiar to the new GST return filing format.
Importantly, from October 2019 onwards, FORM GST ANX-1 shall replace FORM GSTR-1

The large taxpayers whose yearly turnover in the previous year was exceeding **Rs. 5 Crore** would have to furnish GST ANX-1 on a month to month basis.

3. **What is the purpose behind GST ANX-2?**
   The GST ANX-2 is another annexure with FORM GST RET-1.
   - The purpose behind FORM GST ANX-2 is to view and download, the GST invoices related to inward supply (purchase) of the period from July to September 2019, i.e. the trial period.
   - The outline of purchase invoices world be made available on the GST portal.

   Importantly, from October 2019 onwards, Form GST ANX-2 shall replace FORM GSTR-3B

4. **What is the date for new GST return filing model to be rolled out?**
   Till the transitional period, which is from July to September 2019, the new GST return filing system (Form GST RET-1 with Form GST ANX-1 AND ANX-2) would be implemented only on a trial basis. This is just to make the taxpayers habitual to the new GST return filing system.

   However, after October 2019 the new GST return filing model shall be made mandatory thought India wherein-
   - Form GST ANX-1 will swap
   - FORM GSTR-1 Form GST ANX-2 will swap FORM GSTR-3B

5. **Will this pilot project affect the current GST return filing?**
   No. This pilot project of GST return filing at the back end won't really have a much bigger impact on the GST tax liability or the GST ITC of the taxpayers having GST registration.

   To sum up, during this transition period,
   - The taxpayers are required to continue fulfilling all their GST compliances by filing FORM GSTR-1 & FORM GSTR-3B.
• Tax payers shall continue disclosing their outward supply details in FORM GSTR-1 on a monthly/quarterly basis and the tax return in FORM GSTR-3B on a month-to-month basis. Non-filing of these 2 basic returns shall still draw in the penalty as under the GST Act

6. **Rules to be followed in New GST Returns Filing System**

- In the 31st GST Council meeting it was recommended to introduce & implement a New GST Return in a phased manner wef October 2019 to facilitate taxpayers.

- In the new GST Return System, there shall be three main components Form GST RET-1 (Main Return) & two annexures (Form GST ANX-1 & Form GST ANX-2)

- The current Form GSTR-1 shall be replaced by Form GST ANX-1 wef October 2019.

- The large taxpayers whose aggregate turnover in the previous Financial Year was more than Rs 5 crores will upload GST ANX-1 monthly wef 1st October 2019.

- Small Taxpayers whose aggregate turnover in the previous Financial Year was up to Rs 5 crores shall upload their first Form GST ANX-1 quarterly only in January 2020 for the quarter October 2019 to December 2019.

- Invoices can be uploaded in Form GST ANX-1 on a continuous basis both by large & small taxpayers wef October 2019. This can be viewed by the recipient on a real-time basis & the necessary action can be taken by him.

- Matching tool will be made available to help the taxpayer match their Input Tax Credit on their Form GST ANX-2 & purchase register.

- Inward supplies attracting reverse charge shall be reported only by the recipient.

- For October 2019 & November 2019, large taxpayers shall continue to file their Form GSTR-3B on a monthly basis. They shall file their
first GST RET-1 for the month of December 2019 by 20th January 2020.

- The small taxpayers opting to file GST RET-1 on a quarterly basis shall stop filing GSTR-3B & shall start filing Form GST PMT-8 wef October 2019 onwards. They shall file their First Form GST RET-1 for the quarter October 2019 to December 2019 on or before 20th January 2020.

- All taxpayers shall be deemed to file their returns in Form GSTR-1 monthly, unless the quarterly option is explicitly exercised by small taxpayers in the GST Portal.

- In case of any newly registered taxpayers, the aggregate turnover shall be considered as Zero & they shall have the option to file a quarterly return.

- Small Taxpayers can choose to file instead of Form GSTR RET-1, any of the other two quarterly returns, (SAHAJ, Form GST RET-2) or (SUGAM, Form GST RET-3).

- Small Taxpayers who option to file quarterly returns shall pay their tax, either by cash or through ITC or both, on a monthly basis on the taxable supplies made during the month by filing GST PMT-08 for the first two months of the quarter.

- Tax must be paid by 20th of the following month for the previous month.

- There is also an option to file NIL return through SMS.

- The amendment of details of earlier tax period can be made in Form GST ANX-1A only by the supplier. This must be done before the due date of September return following the end of the Financial Year or the actual date of furnishing the relevant Annual Return, whichever is earlier. Editing by supplier is allowed only if the recipient has not accepted such supply. If already accepted, unless this is reset or unlocked by the recipient details cannot be edited by the supplier.
Recipient filing monthly returns can accept details uploaded by the supplier till 10th of the following month. If the recipient is filing quarterly returns, then he can accept details uploaded by the supplier till the 10th of the month succeeding the quarter for which the return is filed.

Details of documents uploaded by the supplier will be auto populated in Form GST ANX-2 & recipient can either accept it, reject it or keep it pending. This will be a continuous process.

Documents rejected by the recipient shall be conveyed to the supplier only after filing of return by the recipient.

Supplier may edit the rejected documents before filing the subsequent return. However credit may be made available to the recipient through the next Form GST ANX-2.

If the supplier does not file returns for consecutive two months, then this will be indicated in Form ANX-2 to the recipient & ITC will not be available for these invoices.

Tags: goods and services tax, GST, GST Return
Chapter 9
IMPORTANT WEBSITE LINK RELATED TO GST

Most Important Links
1. For more updated on GST regarding the Article and also for Subscription of amendments visit the below link,

Articles
https://www.caclubindia.com/category/gst.asp

Subscriptions
https://www.caclubindia.com/articles/browse.asp
There on right hand side (scroll down) of your screen you can enter the mail ID, for subscription,
https://www.caclubindia.com/category/gst.asp
https://taxguru.in/

2. For GST council of meeting, Notification, Rules, Circulars, Acts,
Council of meeting link
http://www.gstcouncil.gov.in/meetings

Regular Notifications,
http://gstcouncil.gov.in/sites/default/files/gst-glance/Notification.pdf

Rules
Circulars related to GST

3. For more updates related to RATES OF GST ON SERVICES
For current GST rates

For updated or amendments related to GST rates
http://www.gstcouncil.gov.in/gst-rates-services

4. The offline tool and system requirement for downloading the offline tool for uploading the GSTR-1
https://www.gst.gov.in/download/returns
AFST(I) Membership Tariff

The AFST(I) membership Tariff for different Categories is as below. The membership period is January-December.

<table>
<thead>
<tr>
<th>Membership Categories</th>
<th>Fees</th>
<th>Admission Fee for New</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Member</td>
<td>Rs. 800 + GST as applicable</td>
<td>Rs. 100 + GST</td>
</tr>
<tr>
<td>Affiliate Member</td>
<td>Rs. 1500 + GST as applicable</td>
<td>Rs. 100 + GST</td>
</tr>
<tr>
<td>Student Member (For 2 years)</td>
<td>Rs. 500 + GST as applicable</td>
<td>Rs. 50 + GST</td>
</tr>
<tr>
<td>Life membership</td>
<td>Rs. 8000 + GST as applicable</td>
<td>-</td>
</tr>
<tr>
<td>Direct Life Membership</td>
<td>Rs. 9600 + GST as applicable</td>
<td>Rs. 100 + GST</td>
</tr>
<tr>
<td>Corporate Membership Fee- 1 YEAR</td>
<td>Rs.25000 (inclusive of GST)</td>
<td>-</td>
</tr>
<tr>
<td>Corporate Membership Fee- 5 YEAR</td>
<td>Rs.1,00,000 (inclusive of GST)</td>
<td>-</td>
</tr>
<tr>
<td>Corporate Membership Fee- 25 YEAR</td>
<td>Rs.5,00,000 (inclusive of GST)</td>
<td>-</td>
</tr>
</tbody>
</table>

For Online apply please visit: www.afsti.org/membership

Payment detail: DD/Cheque in favour of AFST(I), Mysuru.
In case if you pay online, please intimate the transaction details, immediately to afstimys@gmail.com

ONLINE PAYMENT DETAIL:

Name of the a/c holder : Association of Food Scientists and Technologists (India)
Bank : STATE BANK OF INDIA
Branch : CSIR-CFTRI BRANCH
Place : MYSURU-570020
Type of Account : CURRENT
Account No : 36903080893
MICR Code : 570006003
IFSC Code : SBIN 0040055

Renewal Procedure: Members who want to renew may please visit our website (www.afsti.org) and register membership online and while filling the payment details, take Offline Payment option and fill it with details of DD/Cheque or NEFT with date and submit to complete renewal formalities.

Student Members who wish to continue in the same category need to enclose a letter from the Head of their Institution certifying the bona fides of the claim.

Change of address: Changes in the mailing address may please be communicated immediately, to ensure continuous supply of journal/information.

Address for Correspondence:
AFST(I), CSIR-CFTRI Campus, Mysuru 570 020, INDIA
Phone : +91-(0)821-2515557, 2518670, E-mail : afstimys@gmail.com, afsti.letters@gmail.com
Web: www.afsti.org;
Article Submission to IFI Mag: Email: ifi.submission@gmail.com ; Online : http://afsti.org/article.