PRASAR BHARATI
(India's Public Service Broadcaster)
7th Floor, Prasar Bharati House,
Prasar Bharati Secretariat
Taxation Section
Copernicus Marg, New Delhi-110001

GST CIRCULAR NO-21

No.PB-7(14)(1)/2019-20-FIN/E-invoicing   Dated   14.09.2020

Sub: Implementation of E-INVOICING with w.e.f. 1st October 2020-reg.

Ref: 1. CBIC Notification No.68/2019 dated 13.12.2019,

2. CBIC Notification No. 14/2020 dated 21.03.2020 and

3. CBIC Notification No.60/2020 dated 30.07.2020.

Kind reference is invited on above mentioned notification of Central Board of Indirect Taxes & Customs.

- Central Board of Indirect Taxes & Customs vide its notification No 68/2019 dated 13.12.2019 makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

  1. *(1) These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2019.*
  (2) They shall come into force on the date of their publication in the Official Gazette.

  2. *In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:- "(4) <u>The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in</u> **FORM GST INV-01** <u>after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification. (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice. (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).</u>*
  <u>(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.</u>
  <u>(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4)."</u>

- Central Board of Indirect Taxes & Customs further vide its notification no 14/2020 dated 21 March 2020 notifies that *<u>an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered</u>*

person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

*This notification shall come into force from the **1st day of October, 2020.***

- Central Board of Indirect Taxes & Customs vide its notification no 60/2020 dated 30 July 2020 seeks to make nineth amendment in CGST Rules 2020 wherein New form substituted for GST INV-01(i.e notified revised Schema/format for e-invoice).
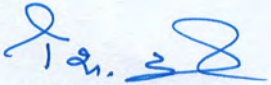
Both the Directorates are requested to issue necessary instructions to all the concerned offices under their control for implementation of E-Invoicing w.e.f. 1st October 2020 as per the notifications of CBIC.

IT wing of Prasar Bharati will provide necessary software solution for this purpose and following may be contacted:

S.No	Name	Contact No.	E-mail-ID
1.	Shri A.K. Shrivastava, DDG (IT)	8750604242	akshrivastava@prasarbharati.gov.in
2.	Shri Chirag Raj, EA (IT)	9873150801	chiragraj@prasarbharati.gov.in

Guidelines and User Manual for ready reference are attached.

This is issued with the approval of competent authority

(S.A. Tripathi)
DDG (Finance) 14.9.2020.

Encl : as above

ADG (F), DG:DD,

ADG (F), DG:AIR

Copy for kind information and necessary action to.

P.T.O.

1. ADG (B&A),PB/ADG (Archives)/ADG AIR (Resource)/ADG Global Out-reach/ADG (P),Hq.,DG:DD/ADG (P),Hq,DG:AIR/ADG (E),Hq., DG:DD/ADG (E), Hq., DG:AIR/ADG(A),PB/ADG (Tech)/
    ADG(A), DG:DD/DG:AIR/ADG(IT),PB/ADG (NABM)/ADG(R&D),New Delhi/CE(CCW) Civil/ Head of Sales, PB
2. DDG(B&A and Head B&R),PB/DDG (DCS)/DDG (B&R),AIR/DDG (Sales),PB/DDG (Platform & Innovation)/DDG (Domestic Distribution)/DDG(IT),PB.
3. DDG(Tech) for uploading the same on PB website.
4. All SNO's,AIR/DD through PB website.

Copy for kind information to:

1. PS to E-in-C (Broadcast Operations)/PS to E-in-C (Special Initiative & C.S.)
2. PS to DG:AIR/PS to DG:DD/PS to DG:News/PS to NSD
3. PS to M(F),PB
4. PS to CEO

14.8.2020

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

<div align="center">

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. 60/2020 – Central Tax

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<div align="right">

New Delhi, the 30th July, 2020

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G.S.R…(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2020.

   (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, for **FORM GST INV-01**, the following form shall be substituted, namely:-

<div align="center">

"FORM GST INV – 1
(See Rule 48)

Format/Schema for e-Invoice

</div>

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.
1..1: It means that reporting of item is mandatory but cannot be repeated.
1..n: It means that reporting of item is mandatory and can be repeated more than once.
0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

Note 2: Field specification Number *(Max length: m, n)* indicates 'm' places before decimal point and 'n' places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

				Schema (Version 1.1)			
Sr. No.	Technical name of the field	Cardi nality (0..1/ 1..1/ 0..n/ 1..n)	Brief Description of the field	Whethe r Mandat ory/ Optiona l	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.	Basic Details	1..1		Mandat ory			Header for Basic Details
1.0	Version	1..1	Version Number	Mandato ry	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandato ry	String (Length: 64)	a5c12dca8 0e7433217 …..ba4013 750f2046f 229	This will be a unique reference number for the invoice. **However, the supplier will not be populating this field.** The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Ty pe_Code	1..1	Code for Supply Type	Mandato ry	Enumerated List	B2B/B2C/ SEZWP/S EZWOP/E XP WP/EXP WOP/DE XP	This will be the code to identify type of supply. *B2B: Business to Business* *B2C: Business to Consumer* *SEZWP: To SEZ with Payment* *SEZWOP: To SEZ without Payment* *EXPWP: Export with Payment* *EXPWOP: Export without Payment* *DEXP: Deemed Export*
1.3	Document_ Type_Code	1..1	Code for Document Type	Mandato ry	Enumerated List	INV / CRN / DBN	Type of Document: **INV** for Invoice, **CRN** for Credit Note,

							DBN for Debit note.
1.4	Document_ Num	1..1	Document Number	Mandato ry	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_ Date	1..1	Document Date	Mandato ry	String (DD/MM/YYYY)	21/07/201 9	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_ Currency_ Code	0..1	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under **ISO 4217** standard. List published and updated from time to time at https://www.icegate.gov.i n/Webappl/CUR_ENQ
1.7	Reverse_C harge	0..1	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Appl icability_de spite_Suppl ier_and_Re cipient_loc ated_in_sa me_ State/UT	0..1	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	**Document _Period**	**0..1**		**Optiona l**			**Header for Document Period**
2.1	Document_ Period_Star t _Date	1..1	Document Period Start Date	Mandato ry	String (DD/MM/YYYY)	21/07/201 9	This is the start date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*
2.2	Document_ Period_End _ Date	1..1	Document Period End Date	Mandato ry	String (DD/MM/YYYY)	21/07/201 9	This is the end date of the document period (delivery/invoice period). *(This field is mandatory only if this section is selected)*

3.	Preceding Document / Contract Reference	0..1		Optional			Header for Preceding Document / Contract Reference
3.1	**Preceding Document Reference**	0..n		Optional			**Sub-header for Preceding Document Reference**
3.1.1	Preceding_ Document_ Number	1..1	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. *(This field is mandatory only if this section is selected)*
3.1.2	Preceding_ Document_ Date	1..1	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/2019	Date of preceding document/invoice. *(This field is mandatory only if this section is selected)*
3.1.3	Other_ Reference	0..1	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	**Receipt / Contract References**	0..n		**Optional**			**Sub-header for Receipt / Contract References**
3.2.1	Receipt_Ad vice_Refere nce	0..1	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Ad vice _Date	0..1	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_ Lot_Referen ce	0..1	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJ AN2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Re ference	0..1	Contract Reference	Optional	String (Max length:20)	CONT2307 2019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_R eference	0..1	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_Ref erence	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project

3.2.7	PO _Ref_Num	0..1	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_D ate	0..1	PO Reference Date	Optional	String (DD/MM/YYYY)	21/07/201 9	This is the date of Purchase Order.
4.	**Supplier Informatio n**	**1..1**		**Mandat ory**			**Header for Supplier Information**
4.1	Supplier_L egal_Name	1..1	Supplier Legal Name	Mandato ry	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Tr ade_ Name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_ GSTIN	1..1	GSTIN of Supplier	Mandato ry	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier_ Address1	1..1	Supplier Address 1	Mandato ry	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartment s, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)
4.5	Supplier_ Address2	0..1	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartment s, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Pl ace	1..1	Supplier Place	Mandato ry	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village)
4.7	Supplier_St ate_Code	1..1	Supplier State Code	Mandato ry	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.i n/Webappl/STATE_EN Q
4.8	Supplier_Pi ncode	1..1	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_ Phone	0..1	Supplier Phone	Optional	String (Max length:12)	999999999 9	Contact number of the Supplier
4.10	Supplier_E mail	0..1	Supplier e-mail	Optional	String (Max length:100)	supplier@ abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern

5.	Recipient Information	1..1		Mandatory			Header for Recipient Information
5.1	Recipient_Legal_Name	1..1	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade_Name	0..1	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTIN	1..1	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR1832C1ZX, URP	GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_Supply_State_Code	1..1	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.5	Recipient_Address1	1..1	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)
5.6	Recipient_Address2	0..1	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Place	1..1	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_State_Code	1..1	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ

5.9	Recipient _Pincode	0..1	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. In case of export, Pincode need not be mentioned.
5.10	Country_C ode_of_Ex port	0..1	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.i n/Webappl/COUNTRY_ ENQ
5.11	Recipient_ Phone	0..1	Recipient Phone	Optional	String (Max length:12)	080222332 3	Contact number of the Recipient
5.12	Recipient_e mail_ID	0..1	Recipient e-mail ID	Optional	String (Max length:100)	billing@x yz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	**Payee Informatio n**	**0..1**		**Optiona l**			**Header for Payee Information**
6.1	Payee_Nam e	0..1	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Ban k_A ccount_Nu mber	0..1	Payee Bank Account Number	Optional	String (Max length:18)	386850174 7262	Bank Account Number of Payee
6.3	Mode_of_P ayment	0..1	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank _Branch_C ode	0..1	Bank Branch Code	Optional	String (Max length:11)	SBIN9876 543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_T erms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_In struction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Tra nsfer_Term s	0..1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Deb it_Terms	0..1	Direct Debit Terms	Optional	String (Ma x length:100)	Text	Terms, if any, to specify a direct debit.

6.9	Credit_Days	0..1	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	**Delivery_Information**	**0..1**		**Optional**			**Header for Delivery Information**
7.1	*Ship_To_Details*	*0..1*	*Ship To Details*	*Optional*	*Refer_A 1.0*		*Details of location to which the supply has to be delivered.*
7.2	*Dispatch_From_Details*	*0..1*	*Dispatch From Details*	*Optional*	*Refer_A 1.1*		*Details of location from where Supply has to be dispatched.*
8.	**Invoice Item Details**	**1..n**		**Mandatory**			**Header for Invoice Item Details**
8.1	*Item_List*	*1..n*	*Item List*	*Mandatory*	*Refer_A 1.2*		*Provides information about the goods and services being invoiced.*
9.	**Document Total**	1..1		**Mandatory**			**Header for Document Total Details**
9.1	*Document_Total_Details*	*1..1*	*Document Total Details*	*Mandatory*	*Refer_A 1.3*		*Details of document total including taxes.*
10.	**Extra Information**	0..1		**Optional**			**Header for Extra Information**
10.1	Tax_Scheme	1..1	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable – GST *(This field is mandatory only if this section is selected)*
10.2	Remarks	0..1	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	0..1	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes:

10.4	Shipping_Bill_Number	0..1	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_Date	0..1	Shipping Bill Date	Optional	String(DD/MM/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_Amount	0..1	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_Can_Opt_Refund	0..1	Supplier Can Opt Refund	Optional	String (Length: 1)	Y / N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	0..1	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11.	**Additional_Supporting_Documents**	**0..n**		**Optional**			**Header for Additional Supporting Documents**
11.1	Additional_Supporting_Documents_URL	0..1	Additional Supporting Documents URL	Optional	String (Max length: 100)	http://www.xyz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_Supporting_Documents_base64	0..1	AdditionalSupporting Document in base64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_Information	0..1	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
12.	**E-way Bill Details**	**0..1**		**Optional**			**Header for e-way Bill Details**

12.1	Transporter _ID	0..1	Transporter ID	Option al	String (Length: 15)	29AADFV75 89C1ZO	Registration / Enrolment Number of the transporter *(This field is required if Part-A of E-waybill has to be generated)*
12.2	Trans_Mod e	0..1	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship *(This field is required if Part-B of e-way bill is also to be generated)*
12.3	Trans_Distance nce	1..1	Distance of Transportation	Mandato ry	Number (Max length: 4)	200	Distance of Transportation *(This field is mandatory only if this section is selected)*
12.4	Transporter _Name	0..1	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_Doc _No.	0..1	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.6	Trans_Doc _Date	0..1	Transport Document Date	Optional	String (DD/MM/YYYY)	21/07/2019	Date of Transport document. *(This field is mandatory if mode of Transport is Rail or Air or Ship)*
12.7	Vehicle_No .	0..1	Vehicle Number	Optional	String (Max. length: 20)	KA12KA123 4 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number *(This field is mandatory if mode of Transport is Road)*
12.8	Vehicle_Ty pe	0..1	Vehicle Type	Optional	Enumeration List	O / R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular *(This field is mandatory if Part-B of e-way bill is also to be generated)*

A 1.0	Ship To Details	0..1		Optional			Header for Annexure A 1.0: Ship To Details
Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.0.1	ShipTo_Legal_Name	1..1	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.2	ShipTo_Trade_Name	0..1	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	ShipTo_GSTIN	0..1	Ship To GSTIN	Optional	String (Length: 15)	36AABCT2223L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	ShipTo_Address1	1..1	Ship To Address1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to *(This field is mandatory only if this section is selected)*
A.1.0.5	ShipTo_Address2	0..1	Ship To Address2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to
A.1.0.6	ShipTo_Place	1..1	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.7	ShipTo_Pincode	1..1	Ship To Pincode	Mandatory	Number (Max length: 6)	560001	PIN code of the location to which the supplies are shipped to. *(This field is mandatory only if this section is selected)*
A.1.0.8	Ship_To_State_Code	1..1	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated from time to time at https://www.icegate.gov.

Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
							in/Webappl/STATE_ENQ *(This field is mandatory only if this section is selected)*
A 1.1	**Dispatch From Details**	**0..1**		**Optional**			**Header for Annexure A 1.1: Dispatch From Details**
A.1.1.1	DispatchFrom_Name	1..1	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.2	DispatchFrom_Address1	1..1	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.3	DispatchFrom_Address2	0..1	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_Place	1..1	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched. *(This field is mandatory only if this section is selected)*
A.1.1.5	DispatchFrom_State_Code	1..1	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ *(This field is mandatory only if this section is selected)*
A.1.1.6	DispatchFrom_Pincode	1..1	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched.

Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
							(This field is mandatory only if this section is selected)
A 1.2	Item Details	1..n		Mandatory			Header for Annexure A 1.2: Item Details
A.1.2.1	Sl_No.	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Description	0..1	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	1..1	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	1..1	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service
A.1.2.5	*Batch Details*	*0..1*		*Optional*	*Refer A 1.4*		*Some manufacturers may mention batch details (in Section A 1.4)*
A.1.2.6	Barcode	0..1	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A.1.2.7	Quantity	0..1	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice. *This is mandatory only in case of goods.*
A.1.2.8	Free_Qty	0..1	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2.9	Unit_Of_Measurement	0..1	Unit of Measurement	Optional	String (Max length: 8)	Box	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2.10	Item_Price	1..1	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2.11	Gross_Amount	1..1	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity - rounded off to 2 decimal), exclusive of taxes.
A.1.2.12	Item_Discount_Amount	0..1	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2.13	Pre_Tax_Value	0..1	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value.

							For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.
A.1.2.14	Item_Taxable_Value	1..1	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1.2.15	GST_Rate	1..1	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	0..1	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/UTGST should be reported.
A.1.2.17	CGST_Amt	0..1	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	0..1	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2.19	Comp_Cess_Rate_Ad_valorem	0..1	Compensation Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	2.5%	*Ad valorem* Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_Amt_Ad_Valorem	0..1	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) *(based on value of the item)*

A1.2.21	Comp_Cess_Amt_Non_Ad_Valorem	0..1	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity, number etc.)*
A1.2.22	State_Cess_Rate_ad_valorem	0..1	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	*Ad valorem* Rate of State/UT Cess, applicable, if any
A1.2.23	State_Cess_Amt_Ad_Valorem	0..1	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem *(based on value of the item)*
A1.2.24	State_Cess_Amt_Non_Ad_Valorem	0..1	State Cess Amount, *non ad valorem*	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item *(i.e. specific cess amount computed based on quantity, number etc.)*
A.1.2.25	Other_Charges_Item_Level	0..1	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A.1.2.26	Purchase_Order_Line_Reference	0..1	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2.27	Item_Total_Amt	1..1	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1.2.28	Origin_Country_Code	0..1	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ
A.1.2.29	Unique_Serial_Number	0..1	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	*Product_Attribute_Details*	*0..n*	*Optional*		*Refer A 1.5*		*Attribute details of product*

A 1.3	Document Total Details	1..1		Mandatory			Header for Annexure A 1.3: Document Total Details
Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.3.1	Taxable_Value_Total	1..1	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	0..1	Total IGST Amount	Optional	Number (Max length : 14,2)	265.50	Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.3	CGST_Am_Total	0..1	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As this is conditional mandatory, it is marked as 'optional'*
A.1.3.4	SGST_UTGST_Amt_Total	0..1	Total SGST/UTGST Amount	Optional	Number (Max length : 14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. *As it is conditional mandatory, it is marked as 'optional'*
A.1.3.5	Comp_Cess_Amt_Total	0..1	Total Compensation Cess Amount	Optional	Number (Max length : 14,2)	24.95	Total GST Compensation Cess amount for the invoice *(ad valorem as well as non-ad valorem)*

Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A.1.3.6	State_Cess_Amt_Total	0..1	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice *(ad valorem as well as non-ad valorem)*
A.1.3.7	Discount_Amt_Invoice_Level	0..1	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1.3.8	Other_Charges_Invoice_Level	0..1	Other Charges (Invoice Level)	Optional	Number(Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value
A.1.3.9	Round_Off_Amount	0..1	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value
A.1.3.10	Total_Invoice_Value_INR	1..1	Total Invoice Value in INR	Mandatory	Number (Max length: 14,2)	745249678.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1.3.11	Total_Invoice_Value_FCNR	0..1	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	0..1	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due_	0..1	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	**Batch Details**	**0..1**		**Optional**			**Header for Annexure A 1.4: Batch Details**
Sr. No.	**Parameter Name**	**Cardinality**	**Description**	**Whether mandatory or optional**	**Field Specifications**	**Sample Value**	**Explanatory Notes**
A.1.4.1	Batch_Number	1..1	Batch Number	Mandatory	String (Max Length: 20)	673927	Certain set of manufacturers may mention batch number details. *(This field is mandatory only if this section is selected)*
A.1.4.2	Batch_Expiry_Date	0..1	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry Date of the Batch, if any
A.1.4.3	Warranty_Date	0..1	Warranty Date	Optional	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.

A 1.5	Attribute Details of Item	0..n		Optional			Header for Annexure A 1.5: Attribute Details of Item
Sr. No.	Parameter Name	Cardinality	Description	Whether mandatory or optional	Field Specifications	Sample Value	Explanatory notes
A.1.5.1	Attribute_ Name	0..1	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_ Value	0..1	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.".

[F. No. CBEC-20/13/01/2019-GST]

(Pramod Kumar)

Director, Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and last amended vide notification No. 58/2020 - Central Tax, dated the 01st July, 2020, published vide number G.S.R. 426(E), dated the 01st July, 2020.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No. 14/2020– Central Tax

New Delhi, the 21st March, 2020

G.S.R. …..(E).— In exercise of the powers conferred by the sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 72/2019 – Central Tax, dated the 13th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 928(E), dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2.   This notification shall come into force from the 1st day of October, 2020.

[F. No.20/06/03/2020-GST]

(Pramod Kumar)
Director, Government of India

Brief of E-Invoicing & Guidelines for Implementation

Presently, Prasar Bharati generates invoices through various softwares, and the details of these invoices are uploaded in the GSTR-1 return. Once the GSTR-1 is filed,the invoice information is reflected in form GSTR-2A for the recipients for viewing only. On the other hand, the consignor or transporters must generate e-way bill by again importing the invoices in excel or JSON.

With the introduction of E-invoicing, process of generating and uploading invoice details will remain the same. E-invoicing means reporting details of specified GST documents to a Government notified portal and obtaining a reference number. It **doesn't mean generation of invoice by a Government Portal.**

Further, 'E-invoicing' or 'electronic invoicing' is a system in which **B2B invoices** are authenticated electronically by GSTN for further use on the common GST portal.

Under the electronic invoicing system, an identification number will be issued against every invoice by the Invoice Registration Portal (IRP) to be managed by the GST Network (GSTN). The first IRP was launched by the National Informatics Centre at einvoice1.gst.gov.in.

The data reported to Invoice Registration Portal (IRP) will seamlessly flow to GSTR-1 preparation and for the e-way bill generation too. The e-invoicing system will be the key tool to enable this.

All invoice information will be transferred from this portal to both the GST portal and e-way bill portal in real-time. Therefore, it will eliminate the need for manual data entry while filing GSTR-1 return as well as generation of e-way bills, as the information is passed directly by the IRP to GST portal.

Salient Features of E-Invoicing:

1. Taxpayer will continue to create their GST invoice on their own accounting/billing/ERP System.

2. E-Invoice, as prepared, will be reported to Invoice Registration Portal (IRP)

3. IRP will validate the key details of the B2B invoice, checks for any duplication and generates an invoice reference number (hash) for reference. There are four parameters based on which IRN is generated: Seller GSTIN, Invoice number, and FY in YYYY-YY) and document type (INVOICE /DEBIT NOTE/CREDIT NOTE).

4. IRP will generate a Unique Reference Number (IRN), digitally sign it and return the e-invoice.

5. IRP will also generate a QR code containing the unique IRN along with key particulars:

   i)   GSTIN of Supplier

   ii)   GSTIN of Recipient

   iii)   Invoice number as given by Supplier

iv)   Date of generation of invoice

v)   Invoice Value (taxable value and gross tax)

vi)   Number of line Items.

vii)   HSN Code of main Item (the line item having highest taxable value)

viii)   Unique Invoice Reference Number (hash)

Important Aspects of IRN

a) The IRN once generated cannot be modified or deleted. However, if is generated with wrong information, it can be cancelled.

b) Once it is cancelled, the IRN cannot be generated on the same invoice.

c) The cancellation is required to be done **within 24 hours** from the time of generation of invoice.

d) If there is a mistake, incorrect or wrong entry in the e-invoice, then it cannot be edited or corrected. Only option is cancellation of e-invoice and generation of a new one with correct details.

e) E-invoice cannot be partially cancelled, it should be fully cancelled.

Process of Implementation of E-invoicing in Prasar Bharati:

1. Field units (SNOs) needs to provide linked GST details on google form **https://forms.gle/VtHeCR7arSZnEBc69** as a pre-requisite of registration process latest by 17.09.2020.

2. After completion of information required in google form by the SNOs, Prasar bharati E-invoicing team will register GSTIN of the SNOs on E-invoicing portal, OTP will be generated and sent on registered E-mail Id and mobile number.

3. SNOs have to share the OTP timely with the PB E-invoicing team for completion of this part of registration process (OTP gets expired in 10 mins). For registration of same, concerned SNOs may contact PB E-invoicing team from 10.30 a.m. to 1:30 p.m. on any working day after filling the details in Google Form.

4. After successful registration of GSTN on Portal Provided by NIC for E-invoicing, Client-ID and Secret-ID will be received on GST Registered mobile number. SNOs have to share the Client-ID and Secret-ID to PB E-invoicing team.

5. After Client –ID & Secret-ID received by Prasar Bharati, PB E-invoicing team will share the User-ID, Password and PB E-invoicing portal link on registered E-mail ID.

6. After successful registration on boarding, field units can log-in to the PB E-invoicing system using the application URL and follow the USER MANUAL GUIDE (attached) for further process.

Keeping in view of mandatory implementation of E-Invoicing both the Directorates are requested to ensure that the above instructions are circulated and followed scrupulously by all the AIR & DD offices/field units.

User Manual for PB e-Invoicing system

On boarding process

Field units need to provide linked GST details in below form as a prerequisite of registration process.

Link - https://forms.gle/VtHeCR7arSZnEBc69

Application process

Application can be accessed on this url - https://betaeinvoice.prasarbharati.org/

After successful on boarding, units will be provided user id and password through which they can log-in to the PB E-invoicing system using application url.

This will be the dashboard screen after login showing three tabs:
1. Invoice created - Number of invoices saved
2. IRNs generated - Number of IRNs generated
3. GSTs linked - GST numbers linked with the user profile (Details can be seen by clicking on more info in green tab)
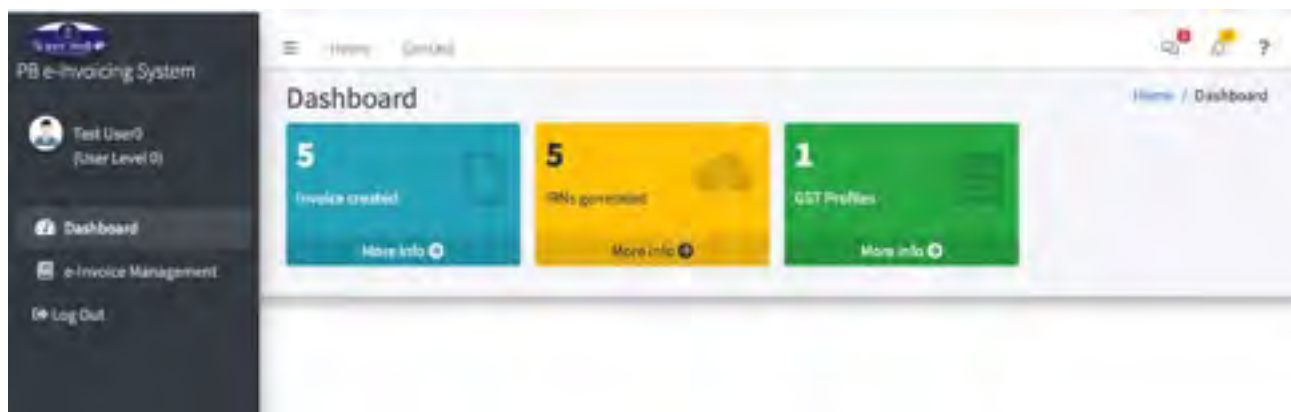
Click on e-invoice management tab (left side) to come to below screen and it has following functions:-

1) Create new Invoice - Fill out new invoice details
2) Invoices - Show saved invoices for which IRN is yet to be generated (Click on Click here under red tab)
3) IRNs - Show generated IRNs (Click on Click here under green tab)

This is invoice form in which all invoice details needs to be filled

Invoice Details — Seller Details / Buyer Details
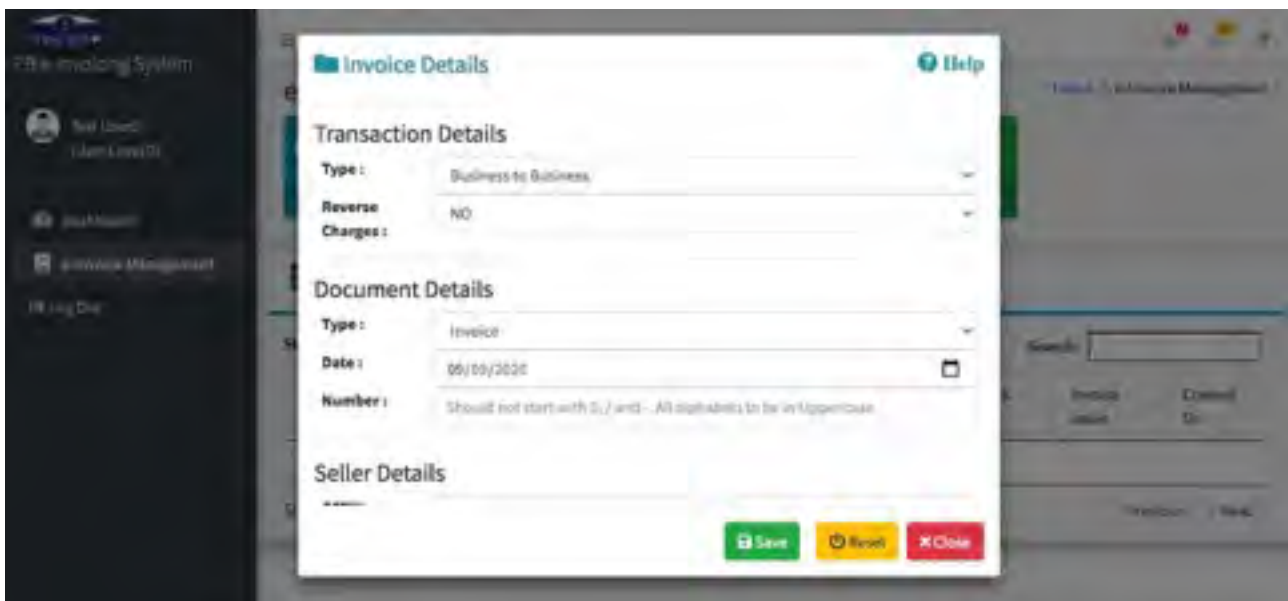
Seller Details

GSTIN : 0TAAAJP0286R2ZG - BH Delhi

Buyer Details

GSTIN : GSTIN of buyer, URP if exporting
Legal Name : Legal Name
Address : Address 1 of the buyer (Building/Flat no., Road/Street etc.)
Location : Location
Pincode : Pincode
Place of supply : ANDAMAN AND NICOBAR
State : ANDAMAN AND NICOBAR

[Save] [Reset] [Close]

Invoice Details — Items Details

Items Details (1 items)

[+ Add Item] [Remove Item]

Item 1

S.no : Serial No. of item
Is Service : NO
Quantity : Quantity (Mandatory if Is Service is NO)
Unit Quantity Code : Select unit quantity code (Mandatory if Is Service is NO)
HSN Code : HSN Code
Unit Price : Unit Price - Rate
Gross Amount : (Unit Price * Quantity)
Discount Amount : 0
Taxable Value :

[Save] [Reset] [Close]

Invoice Details — Item Tax Details

HSN Code : HSN Code
Unit Price : Unit Price - Rate
Gross Amount : (Unit Price * Quantity)
Discount Amount : 0
Taxable Value : (Total Amount - Discount)
GST rate (%) : Sum of CGST + SGST for intra-state transactions, else IGST
CGST Amount : Mandatory for intra-state transactions
SGST Amount : Mandatory for intra-state transactions
IGST Amount : Optional for intra-state transactions else mandatory
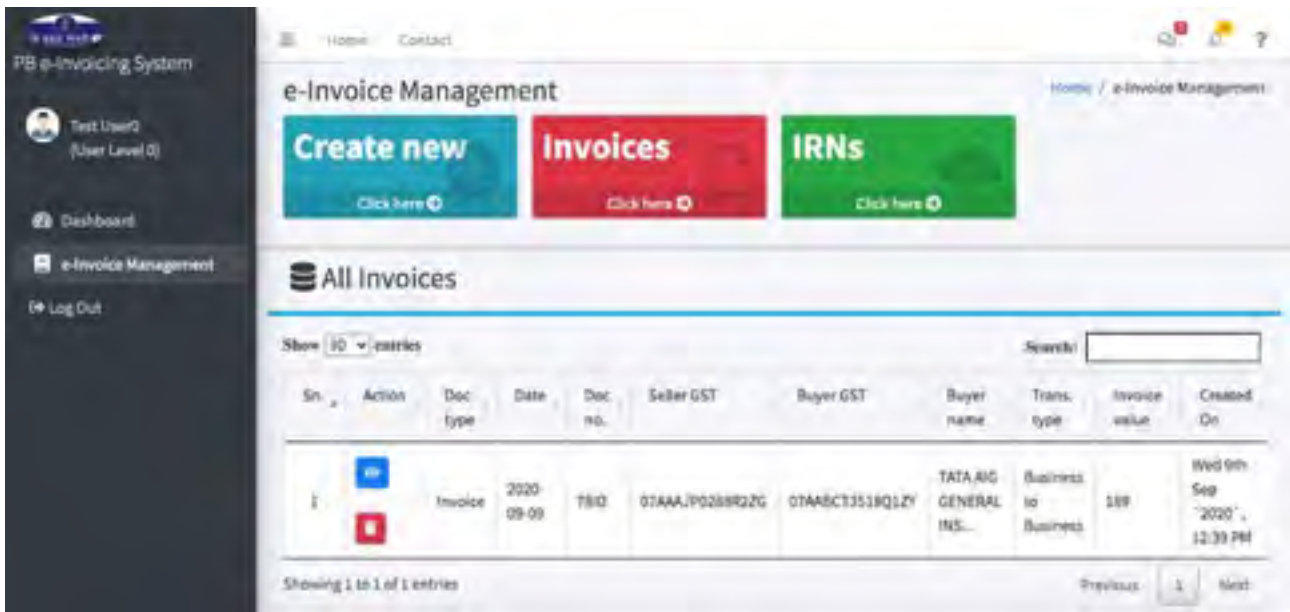Total Item Value : Assessable Amount + CGST Amt + SGST Amt + Cess Amt + Cess(NA)

[Save] [Reset] [Close]

Click on click here under red tab to fetch saved invoices.

Each invoice can be viewed by clicking on eye button under Action column and can be deleted(If any incorrect details are filled) by clicking on red delete button.
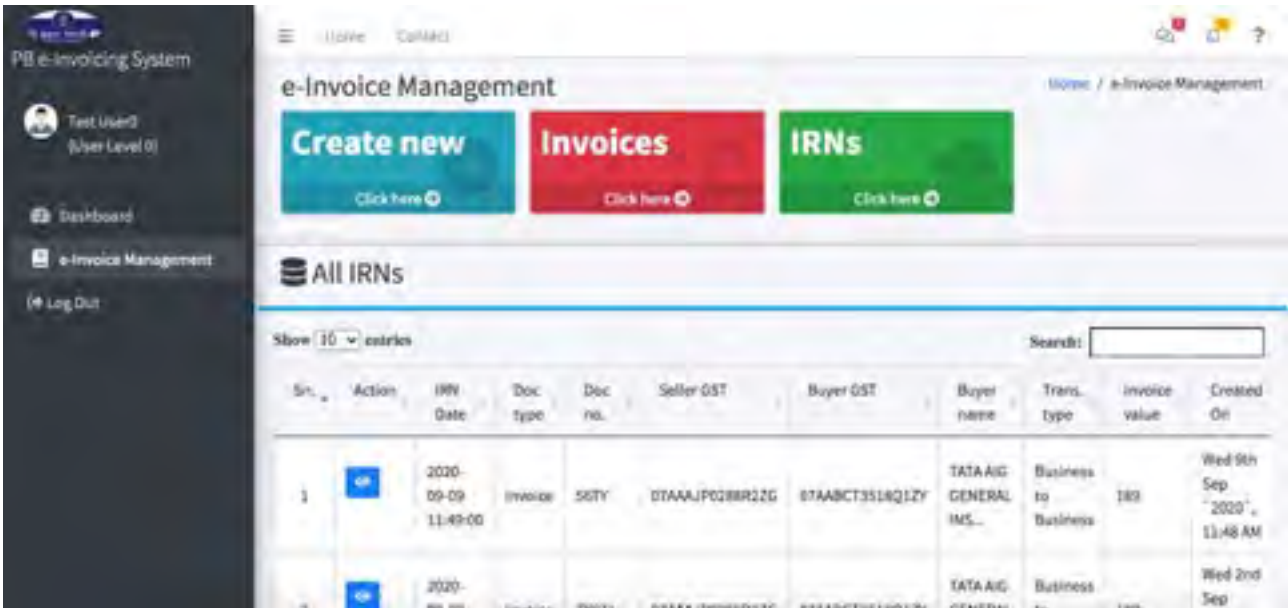

Any invoice details can be seen by clicking on view button under Actions column.

Click on generate IRN green button to generate IRN number
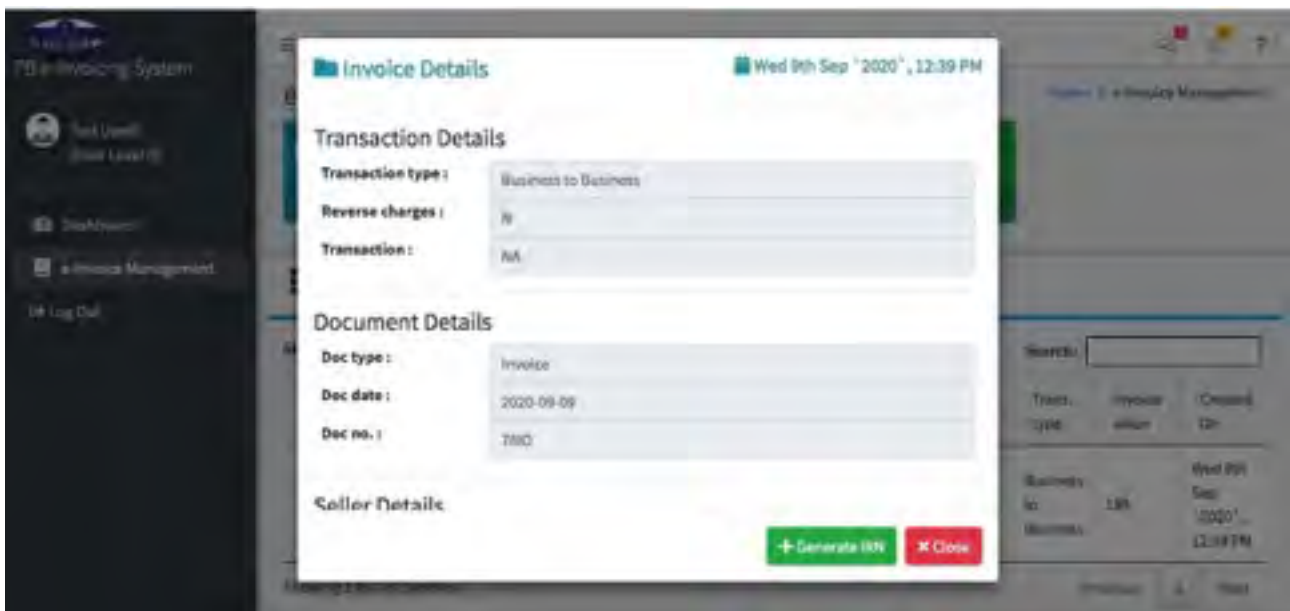
Click on click here under green tab to fetch generated IRNs.

Any IRN details can be seen by clicking on view button under Action tab and scroll to see all details.

Click on print button to generate the pdf of generated IRN invoice.