

Circular no. 156/12/2021-GST

Dated - 21st June, 2021

Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020

CBIC clarifies on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of notification 14/2020-Central Tax, dated 21st March, 2020 as amended vide Circular no. 156/12/2021-GST Dated 21st June, 2021. The issues have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, 2017.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/156-12-2021%20GST%20Circular.pdf>