

DOCUMENTATION & E-INVOICING



DOCUMENTATION

DOCUMENTATION



DOCUMENTATION - TAX INVOICE

Tax Invoice / Invoice

Section 2(66) "invoice" or "tax invoice" means the tax invoice referred to in section 31;

DOCUMENTATION - TAX INVOICE

Tax Invoice

Section 31 of CGSTAct - Tax Invoice, Debit / Credit Note

- > Section 31 of the CGST Act describes about the tax invoice,
- ➤ A Tax Invoice should be issued at the time of supply as prescribed under section 12, 13 and 14 of the CGST Act

Tax Invoice

Section 31 of CGSTAct - Tax Invoice, Debit / Credit Note Tax invoice shall be issued at the following times

- > Removal of goods where there is movement of goods is involved
- ➤ If there is no movement of goods then it is delivery of the goods to the buyer
- In case of services within 30 days of completion of service or before the service or at the time of service

Tax Invoice

Section 31 of CGSTAct - Tax Invoice, Debit / Credit Note

- A tax invoice is need not be issued if the value of the supply is less than ₹ 200
- In case of continuous supply of goods where successive statement of payments or successive statement of accounts is involved, tax invoice has to be issued earliest of the following dates
 - Date of issue of statement
 - Date of receipt of payment

Tax Invoice

Section 31 of CGST Act - Tax Invoice, Debit / Credit Note

- Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,—
 - where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;
 - where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;
 - where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

Tax Invoice

Section 31 of CGSTAct - Tax Invoice, Debit / Credit Note

- Issue of tax invoice in case of pre closure of contract /supply
 - Tax invoice has to be issued at the time of pre closure of the contract
 - It should be issued to value for the extent of supply completed / executed

Tax Invoice

Section 34 of CGSTAct - Tax Invoice, Debit / Credit Note

➤ 34. (1) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

Tax Invoice

Section 34 of CGSTAct - Tax Invoice, Debit / Credit Note

34. (3) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.

Tax Invoice

- > Tax invoice has to be issued in 3 copies for domestic transactions for supply of goods
 - ☐ the original copy being marked as ORIGINAL FOR RECIPIENT;
 - ☐ the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - ☐ the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
 - *in case of e-invoice is not required to be issued in multiple copies

Tax Invoice

- Tax invoice for export of goods the invoice has to be endorsed clearly under which the exports are under which the supply is taking place "SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST" or "SUPPLY MEANT FOR EXPORT UNDER BOND WITHOUT PAYMENT OF IGST". In such cases the information shown in Clause (e) has to be replaced with the following information
 - o name and address of the recipient;
 - o address of delivery;
 - o name of the country of destination; and
 - > Tax invoice for supply of services
 - the original copy being marked as ORIGINAL FOR RECEIPIENT; and
 - o the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
 - > It has to be issued within 30 days from completion of service

Tax Invoice

Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e)name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;

Tax Invoice

(f)name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;

- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k)taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (I) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

Tax Invoice

- (n)place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative:
- [(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.

Tax Invoice

Tax Invoice in specific cases

In case of supplies to non registered recipient or the recipient does not want a tax invoice for transactions less than Rs 200, the taxpayer can issue a consolidated invoice at end of each day for all such transactions.

In case of banking or insurance company or a financial company or a non banking company, the supplier can issue a tax invoice within 45 days from the date of supply of services.

Tax Invoice

Tax Invoice in specific cases

In case if tax invoice /debit note is issued under provisions of Section 74, 129 or 130, the it should be clearly mentioned "INPUT TAX CREDIT NOTADMISSIBLE".

In case if the taxable person is is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name caled, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.

Tax Invoice

Tax Invoice in specific cases

In case of transporter, registered under GST, shall issue a tax invoice or called by any other name should contain the following information

- containing the gross weight of the consignment,
- name of the consigner and the consignee,
- o registration number of goods carriage in which the goods are transported,
- details of goods transported,
- details of place of origin and destination,
- Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner,
- consignee or goods transport agency, and also containing other information as mentioned under rule 46.

Tax Invoice

Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

Bill of Supply

- To be issued for Non GST supplies
- Or by a composition taxpayer
- Separate series is required
- To be issued for each and every transaction above Rs 200
- If bill of supply is not issued for all transactions end of the day a consolidated bill of supply has to be issued for the day's sales

Invoice Cum Bill of Supply

where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies

Receipt Voucher

- ➤ A receipt voucher or other document is issued on receipt of advance from the buyer and it should contain the following information (a)name, address and Goods and Services Tax Identification Number of the supplier;
 - (b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
 - (c) date of its issue;
 - (d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
 - (e) description of goods or services;

Receipt Voucher

- A receipt voucher or other document is issued on receipt of advance from the buyer and it should contain the following information
 - (f) amount of advance taken;
 - (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
 - (h)amount of tax charged in respect of taxable goods or services (central tax,
 - State tax, integrated tax, Union territory tax or cess);
 - (i)place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
 - (j) whether the tax is payable on reverse charge basis; and
 - (k) signature or digital signature of the supplier or his authorised representative:

Receipt Voucher

- If details are not available at the time of receipt of advance the following should followed for determining the tax rate and place of supply
 - (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
 - (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply

Refund Voucher

- The document to be issued if advance is returned to the customer
- (a)name, address and Goods and Services Tax Identification Number of the supplier;
- (b)a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d)name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);

Refund Voucher

The document to be issued if advance is returned to the customer

- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i)place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative:

Refund Voucher

If details are not available at the time of returning the advance the following should followed for determining the tax rate and place of supply

- (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
- (ii) (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply

Payment Voucher

Recipient of services or goods or both have to issue a payment voucher at the time of making payment to the supplier of goods or services or both for supplies made under reverse charge. The following are the details be shown on the payment voucher

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special character-shyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient;

Payment Voucher

Recipient of services or goods or both have to issue a payment voucher at the time of making payment to the supplier of goods or services or both for supplies made under reverse charge. The following are the details be shown on the payment voucher (e) description of goods or services;

- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h)amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorised representative.

Delivery Challan

A delivery challan can be issued by the taxpayer in the following cases

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for job work,
- (c) transportation of goods for reasons other than by way of supply, or
- (d) such other supplies as may be notified by the Board,

Delivery Challan

A delivery challan should contain the following details for transportation, containing the following details, namely:-

- (i) date and number of the delivery challan;
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- (iv) Harmonised System of Nomenclature code and description of goods;
- (v) quantity (provisional, where the exact quantity being supplied is not known);
- (vi) taxable value;
- (vii) tax rate and tax amount central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
- (viii) place of supply, in case of inter-State movement; and
- (ix) signature

Delivery Challan

A delivery challan has to be issued in 3 copies

- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.

Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

Delivery Challan

In case of movement of goods in semi knocked down condition or in lots, the following procedure is to be followed

- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) the original copy of the invoice shall be sent along with the last consignment.

e-waybill

Every registered person will an e-waybill if the value of the goods are more than ₹ 50,000 in the following cases

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,
- ➤ In Which cases e-waybill is mandatory even if consignment value is less than Rs 50,000
 - Inter state movement of goods from principal to job worker registered or unregistered
 - Inter state transportation of handicraft goods by tax payers exempted from registration

e-waybill

> Who can issue e-waybills?

- Each taxpayer can issue respective e-waybills
- If not the transporter, courier agency or e-commerce operator can issue consolidated e-waybill on behalf of the goods owner
- In case of job work the principal or job worker can issue e-waybill or the job worker can also issue if registered.
- In case if goods are transported by railways it can be issued by the supplier or the recipient after the commencement of the journey
- If transported by unregistered taxpayer in his own conveyance or by transporter the unregistered person or taxpayer can generate the e-waybill optionally.

Sr.No	Distance	Validity Period
1	Up to 200 kms	One day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
2	For every 200 kms and part there of	One additional day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
3	Up to 20 kms	One day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
4	For every 20 kms and part there of	One additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship]

- > E-waybill is not required to be issued in the following cases
- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

- > E-waybill is not required to be issued in the following cases
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- (g) will of the Act; here the supply of goods being transported is treated as no supply under Schedule
- (h) where the goods are being transported—(i)under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one
 - customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

DOCUMENTATION & ACCOUNTING

- > E-waybill is not required to be issued in the following cases
- (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E)dated the 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;
- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (I) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

- > E-waybill is not required to be issued in the following cases
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55

e-waybill – List of goods mentioned in Annexure

Sl.No	Description of Goods					
1	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers					
2	Kerosene oil sold under PDS					
3	Postal baggage transported by Department of Posts					
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)					
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)					
6	Currency					
7	Used personal and household effects					
8	Coral, unworked (0508) and worked coral (9601)					

e-waybill

Is it mandatory to issue e-waybill below ₹ 50,000?

- Above ₹ 50,000 mandatory
- Below ₹ 50,000 options

How to determine Value for issue of e-waybill?

- Value as per Section 15 of the CGST Act + taxes under GST
- Exempted goods value to be excluded if the consignment consists of both taxable and exempted supplies.

- > What should I do in case of vehiclebreakdown?
 - New e-waybill has to be generated

- If a transporter is transporting multiple consignments, then how it should be handled?
 - Each taxpayer can issue respective e-waybills
 - o If not the transporter can issue consolidated e-waybill

- > Once e-waybill is issued can it be cancelled?
 - Yes if it's not verified in transit

- What are all the documents to be carried by the person transporting goods?
 - Tax invoice / delivery challan / bill of supply
 - Copy of E-waybill physically or e-waybill number
 - FORM GST INV-1 in lieu of Tax Invoice

e-waybill

- > Who can verify the conveyance?
 - Commissioner or Officer empowered by commissioner
 - Authorized by above personnel only
 - Can verify the physical e-waybills or RFID

In case if the vehicle is intercepted & detained for more than 30 minutes, the transporter can upload the same in FORM GST EWB - 04

e-waybill

> Various forms in e-waybill

SI. No	Form	Used for	Related Rule		
1	FORM GST EWB 01	E -Way Bill	138 (1)		
2	FORM GST EWB 02	Consolidated E-Way Bill	138 (6) & (7)		
3	FORM GST EWB 03	Verification Report	138 C		
4	FORM GST EWB 04	Report of Detention	138 D		

e-waybill

> Inspection and verification of goods

- o The officer has to file summary report within 24 hours of inspection
- o File it online
- In PartA of FORM GSTW EWB-03
- Final inspection report has to be upload within 3 days in Part B of FORM GST
 W EWB- 03
- o If any vehicle is inspected once during the course of journey it cannot be inspected further unless there is specific inputs for tax evasion is taking place



E-INVOICING

Why e-invoicing?

Don't play with fire: Experts caution taxpayers, professionals on fake GST bills

Published on :03 Dec 2020 , 12:27 pm ISTI Updated on :03 Dec 2020 , 12:40 pm IST



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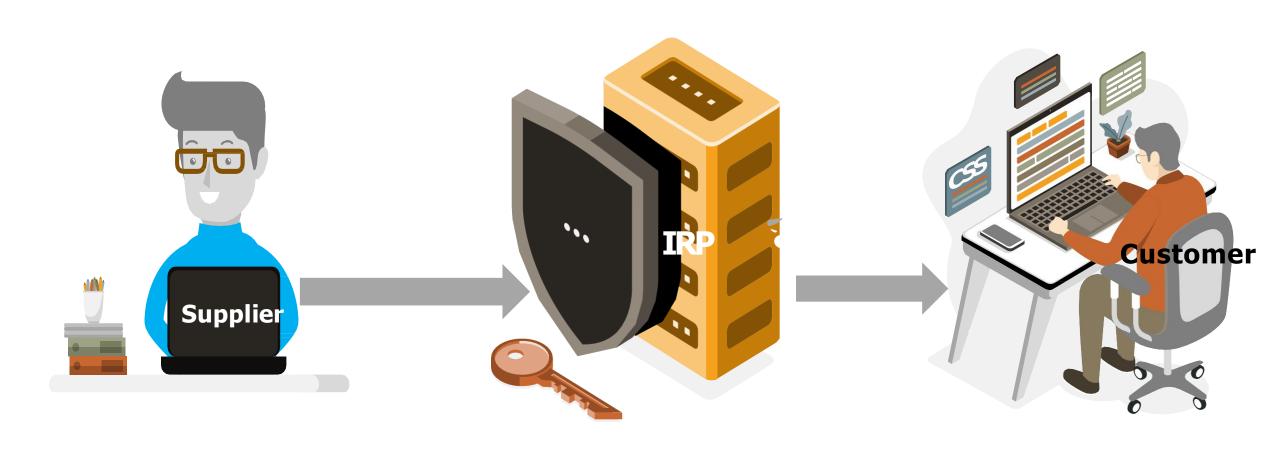
By Gulveen Aulakh, ET







What is e-invoice?



Introduction

Started in late 1960s—EDI

First message was sent in 1965 by Holland America Line was for a shipping manifest.

1975 FTP is introduced

1980s onwards large companies stared using it

Not Successful due to cost, connectivity, complexity and common framework

Latin American countries are the early adopters and pioneers in e-invocing

Introduction

Sl.No	Country	Implementation Started in					
1	Chile	2003					
2	Mexico	2004					
3	Brazil	2005					
4	Guatemala	2012					
5	Ecuador	2014					
6	Columbia	2015					
7	Argentina	2016					
8	Cost Rica	2018					
9	Bolivia	2019					

Rollout



For taxpayers
having turnover
above ₹ 100
Crores
Postponed due to
lockdowns

1st Oct 2020

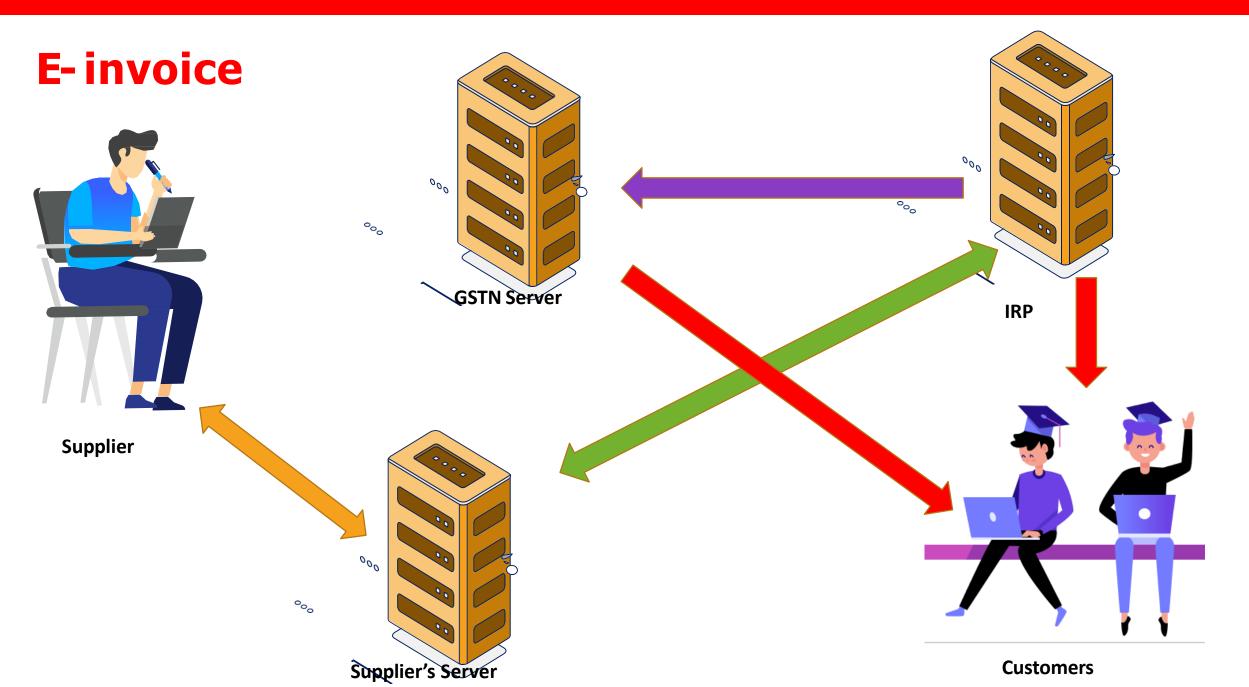
Rolled for taxpayers having turnover above ₹ 500 Crores
Minor Relaxations Provided

1st Jan 2021

For Taxpayers
having turnover
above ₹ 100
Crores

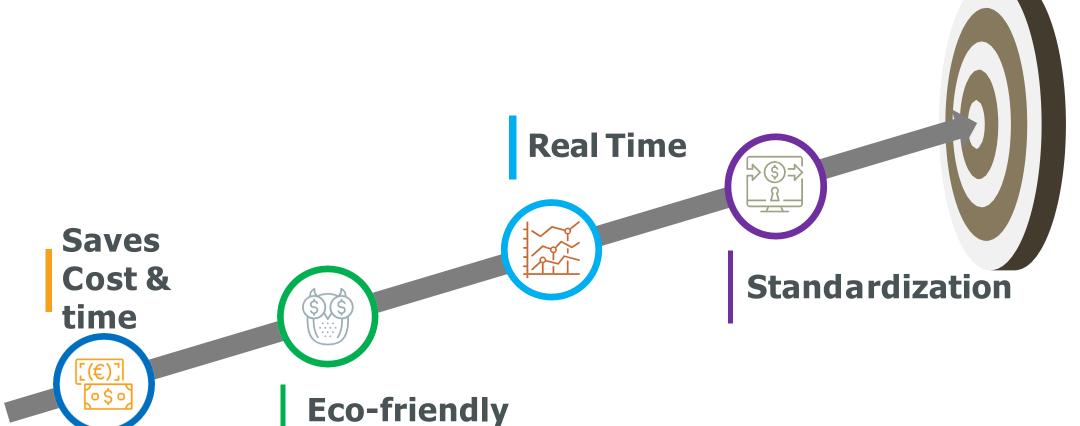
1st April 2021

For Taxpayers having turnover above ₹ 50 Crores



Curbs Tax Evasio

Benefits of e-invoice & Why?



Benefits of e-invoice & Why?



7 euros for the shipment of an issued paper invoice (versus 0,30 euros for an electronic format). 15 euros for a received paper invoice.



52% view the cost reduction as the principal advantage of the digital transformation.



6,000 paper invoices processed each year by a full-time equivalent. This same person may check 90,000 electronic invoices.

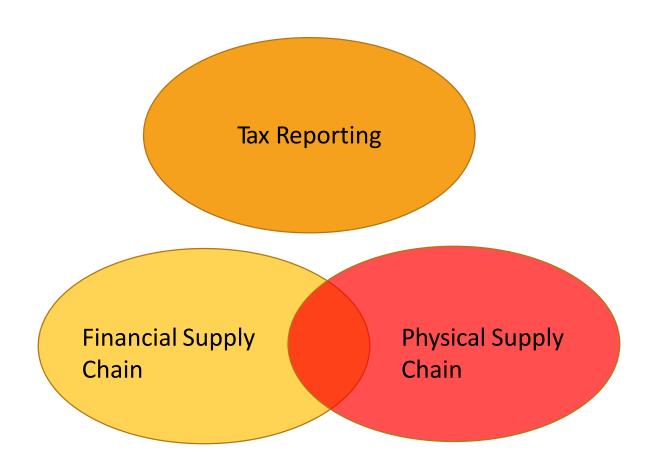


Time saving
15 days if paper invoice

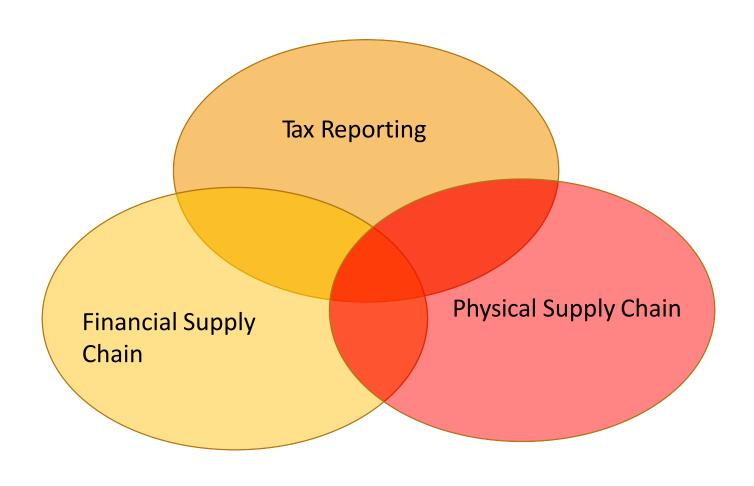
3 days with a rate of 80% dematerialization

Source: EY survey - France - 2016

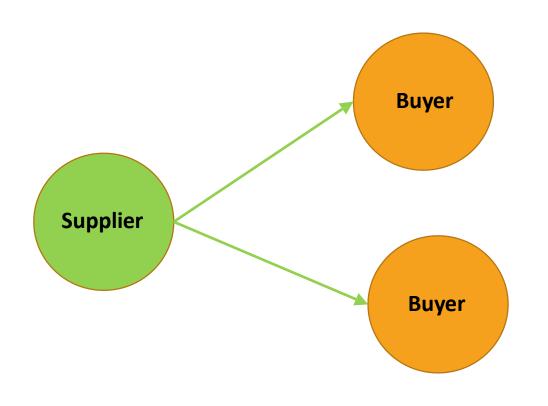
Why e-invoicing?



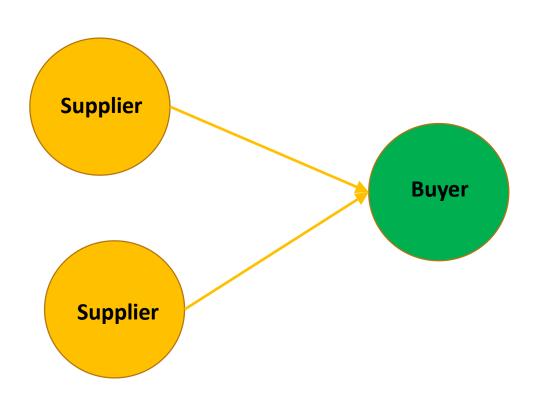
Why e-invoicing?



Models of e-invoicing?

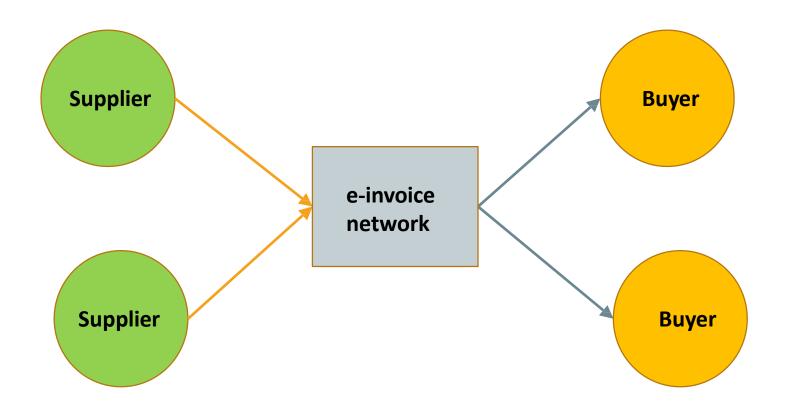


Supplier Direct Model



Buyer Direct Model

Models of e-invoicing?



Network Model

Sl.No	Notification No & Date	Details
1	Notification No 68/2019-Central Tax, dt. 13-12-2019	Seeks to carry out changes in the CGST Rules, 2017.
2	Notification No 69/2019-Central Tax, dt. 13-12-2019	Seeks to notify the common portal for the purpose of e-invoice.
3	Notification No 70/2019-Central Tax, dt. 13-12-2019	Seeks to notify the class of registered person required to issue e-invoice.
4	Notification No 71/2019-Central Tax, dt. 13-12-2019	Seeks to give effect to the provisions of rule 46 of the CGST Rules, 2017
5	Notification No 72/2019-Central Tax, dt. 13-12-2019	Seeks to notify the class of registered person required to issue invoice having QR Code.
6	Notification No 02/2020-Central Tax, dt. 01-01-2020	Revised format of FORM INV – 01
7	Notification No <u>13/2020-Central Tax</u> ,dt. <u>21-032020</u>	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020

Sl.No	Notification No & Date	Details
1	Notification No 68/2019-Central Tax, dt. 13-12-2019	Seeks to carry out changes in the CGST Rules, 2017.
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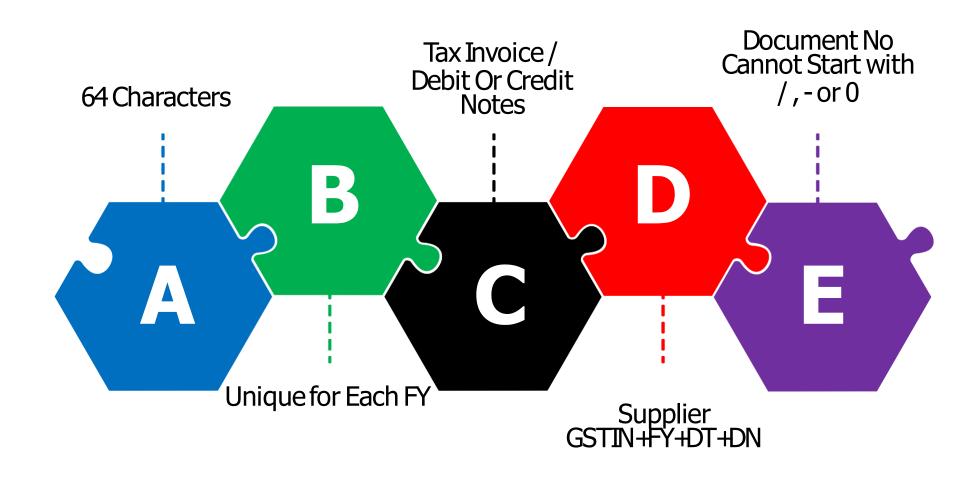
Sl.No	Notification No & Date	Details
14	Notification No. <u>73/2020–Central Tax dt 30th Sep 2020</u>	Seeks to notify a special procedure for taxpayers for issuance of e-Invoices in the period 01.10.2020 - 31.10.2020.
15	Notification No. 88/2020-Central Tax dated 10.11.2020	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01st January 2021
16	Notification No 89/2020-Central Tax dated 29.11.2020	Seeks to waive penalty payable for non compliance of the provisions of notification No.14/2020 – Central Tax, dated the 21st March, 2020.
17	Notification No <u>05/2021-Central Tax dated 08.03,2020</u>	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 50 Cr from 01st April 2021.

Sl.No	Circular No & Date	Details
1	Circular No 146/02/2021-GST dated 23 rd Feb 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 - Reg.

Technical Aspects



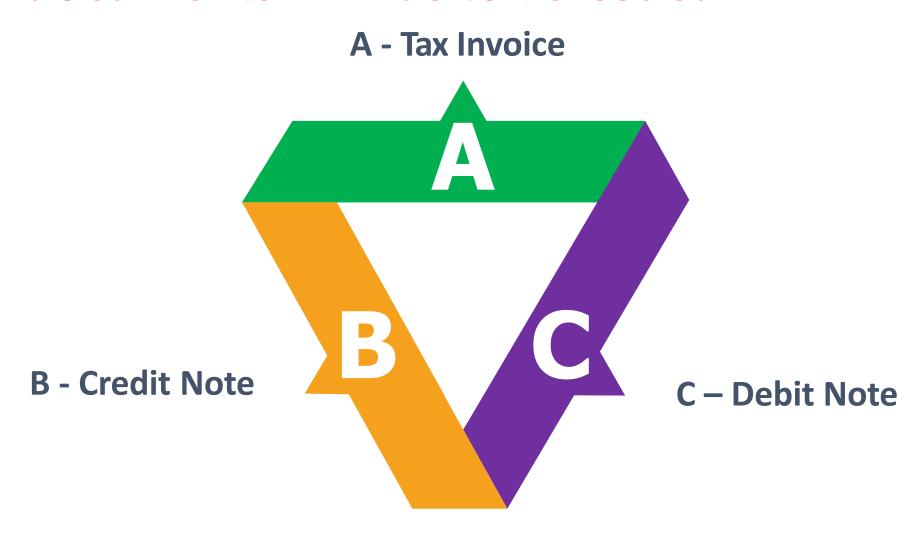
Technical Aspects - IRN



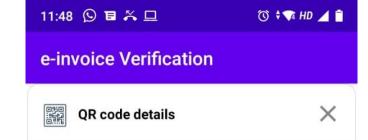
Exempted from issue of e-invoice



Which documents IRN has to be issued



QR Code



Supplier GSTIN: 36AMBPG7773M002

Recipient GSTIN: 36AACFP6807A1ZL

Document Number: U7/003677/20-21

Document Type: Tax Invoice

Document Date: 05/01/2021

Total Invoice Value: Rs. 751930.83

No. of Line Items: 5

IRN:

Main HSN Code: 85446090

a5ef5619678af958a6cb0f38cc 6ed132fea82f37580ef190f271c

e72a529a8dc

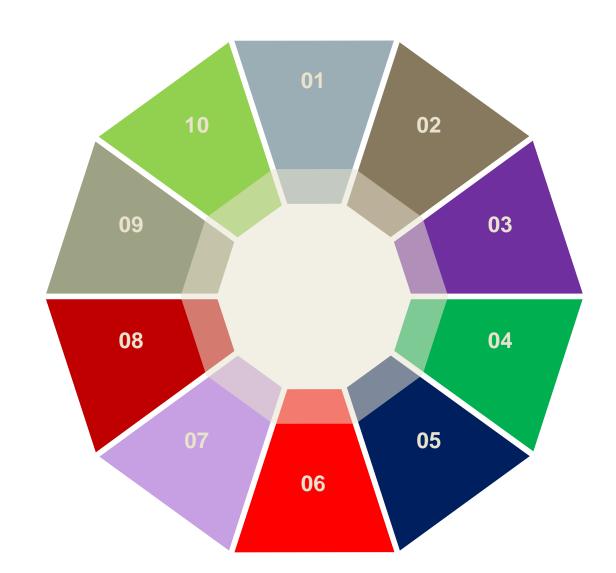
IRN Date: 2021-01-05 20:53:00

Issued By: NIC-IRP

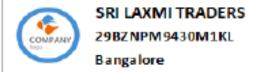
CLOSE

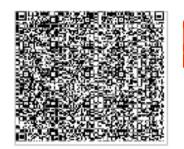
QR Codes - Data Elements

- 01 Supplier GSTIN
- 02 Recipient GSTIN
- 03 Document Number
- 04 Document Type
- 05 Document Date
- 06 Total Invoice Value
- 07 No of Lines
- 08 Main HSN Code
- 09 IRN Number
- 10 IRN Date



e-Invoice





1. e-Invoice Details

4secf52337a79f725ab42b34c86e873a4a8

de4108aaa2e7bb5af8b61a5fbc653

112010033975596

ACK Date: 07-12-2020

2. Document Details

828 Category

Document No. 5465

ACK No.

IGST on INTRA: No

Document Type: Tax Invoice

Document Date 07/12/2020

3.Bill From - Bill To

Seller

GSTIN: 29BZNPM9430M1KL

SRILAXMI TRADERS

No 10.

K G Road, 3rd Block

Bangalore

560009 KARNATAKA Ph: 8553544565

laxmi.traders@gmail.com

Recipient

GSTIN: 29ABC DE1234F1LI

Vijaya Traders

1st Cross, 3rd Main, Gandhi negar

Kalidasa Marg Road

Bangalore Place of Supply: KARNATAKA

560009KARNATAKA

8554566567

hosmani.vijaya@gmail.com

A Drawns Dark sile.

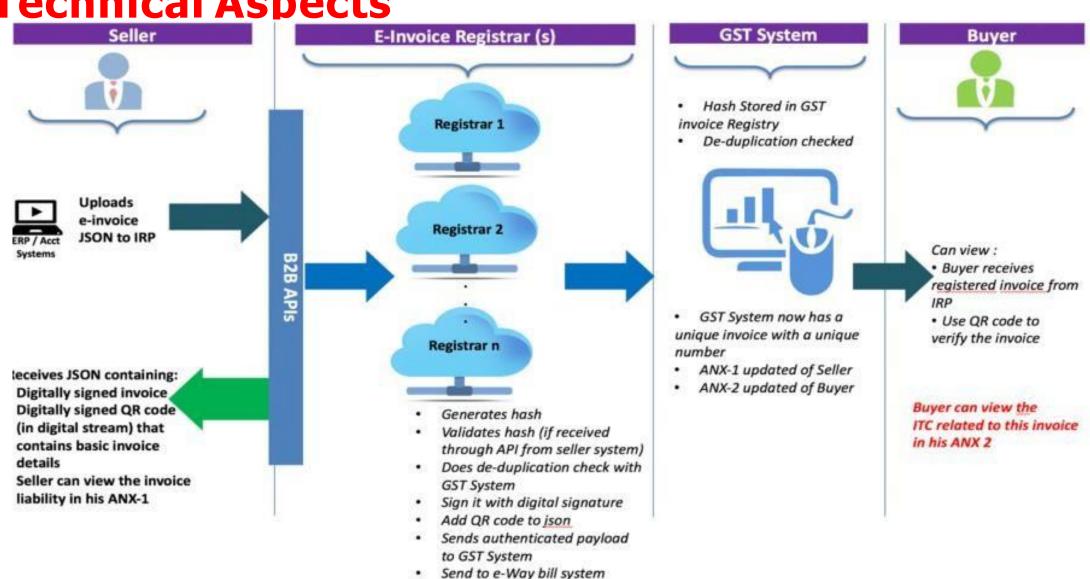
4.items	Details											
SINo Product Description HSN C		HSN Code	Quantity	UQC	UNIT Price	Discount	Totable Amount	Tax Rate (State Cess+Cess I	GST+Cess Non.Advol)	Other Charges	Total	
1	Steel Pip	95	7216	85	NOS	1000	0	85000	18+	0 0 + 0	0	100300
2	Steel She	ets	7216	50	KGS	2000	0	100000	18+	0 0 + 0	0	118000
Taxable Amount		CGST Amount	SGST Amount	IGST Amount	CESS Amount	State CES	5 Amount	Discount	Other Charges	Round O	f Amount	Total Invoice Amount
	185000 16650 16650 0 0		0	0	0		0	218300				

Generated By: 29BZNPM9430M1KL Print Date: 07-12-2020 00:00

e-Sign

Digitally Signed by NIC-IRP 07-12-2020 10:44

Technical Aspects



Technical Aspects - APIs

- 1. Authentication
- 2. Generate IRN
- 3. Cancel IRN
- 4. Get IRN Details
- 5. Generate e-waybill by IRN
- 6. Get GSTIN Details
- 7. Cancel e-waybill
- 8. Sync GSTN details from CP
- 9. Get e-waybill details by IRN
- 10. Get IRN Details by Doc Details
- 11. Health API



Technical Aspects - IRN

IRN Number - 11f8ef701fe294d4a14aad0b12457e62775d0fdc41a0acf05b74fbb2ddc47acb

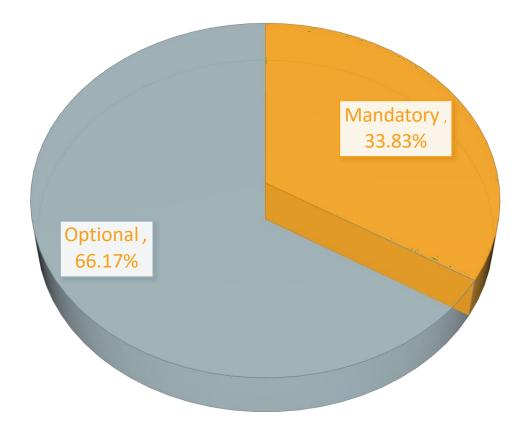
Technical Aspects - IRN

Signed QR Code String - eyJhbGciOiJSUzl1NilsImtpZCl6ljExNUY0NDl2NjE3QTc5MzhCRTFCQT A2REJFRTkxQTQyNzU4NEVEQUIiLCJ0eXAiOiJKV1QiLCJ4NXQiOiJFVjlFSm1GNmVUaS1HNkJ0dn VrYVFuV0U3YXMifQ.eyJkYXRhIjoie1wiU2VsbGVyR3N0aW5cIjpcIjM3QVJaUFQ0Mzg0UTFNVF wiLFwiQnV5ZXJHc3RpblwiOlwiMTFBQUFDVDM5MDRGMVpaXClsXCJEb2NOb1wiOlwiREQtM jAyMDA4MDQtOVwiLFwiRG9jVHlwXCI6XCJJTlZclixclkRvY0R0XCI6XClwNC8wOC8yMDlwXClsX CJUb3RJbnZWYWxcIjo3Nzc2LjMsXCJJdGVtQ250XCl6Myxclk1haW5lc25Db2RlXCl6XClxMDAxX CIsXCJJcm5cljpcljExZjhlZjcwMWZlMjk0ZDRhMTRhYWQwYjEyNDU3ZTYyNzc1ZDBmZGM0MW EwYWNmMDViNzRmYmlyZGRjNDdhY2JcIn0iLCJpc3MiOiJOSUMifQ.fya8oD85f2 K8pDWSf8N 94 T24O1lA9OPpluUwk14el r1lhL13OFxGkklhiewSMUom8DvO9JKu4jjz2l5farRTJhiBWJ43Et Eky2SLzRhJf23JYW 6PyLErYL2RTzv2PlZ75eXIBZzPkxc2erCx61T50oHmExLgl1Q6HclvgiQUAVx ysq1VFv96zEZVH8I0xDNqjdvqdtsW74ZHqzpV28kDIvuyV4Z5j3bR39GE6YKMetext_x3bJ4Wt4F 1z3DOzfUjuKGdEjP0fTSwNg1RpiDoH4wcaMP7RJgtbQYXn4j3YoppCEw916AmbihiT2gSODPn0 4vhCbBecl7oOZvxpw

Technical Aspects - IRN Attributes

Sr.No	Attributes	Number		
1	Mandatory	45		
2	Optional	88		
3	Total	133		

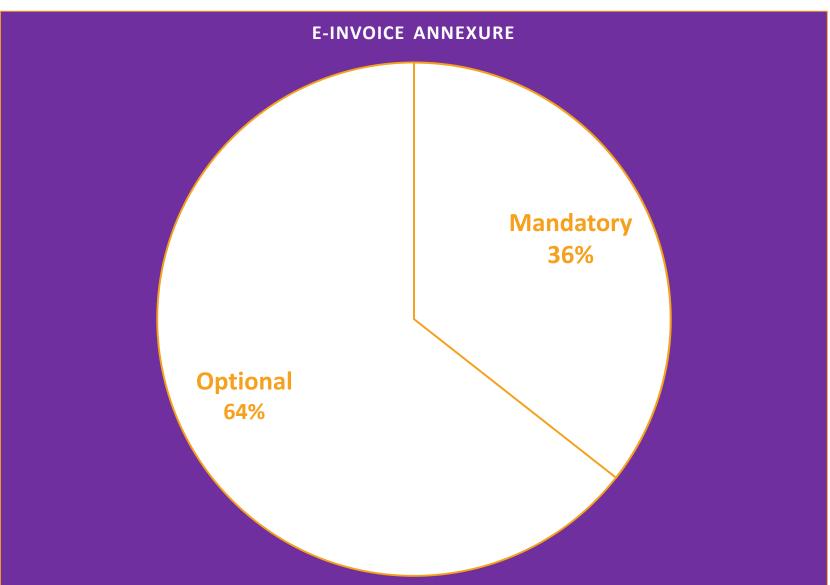
E-INVOICE ATTRIBUTES



Technical Aspects -

IRN Attributes Annexure

Sr.No	Attributes	Number
1	Mandatory	21
2	Optional	38
3	Total	59



API Method

REST APIs to be used for generation of einvoice. Db of the Accounting/ERP is connected directly with e-invoice portal



Bulk JSON

Json for each invoice is created and the uploaded to the IRP portal in a batch mode.

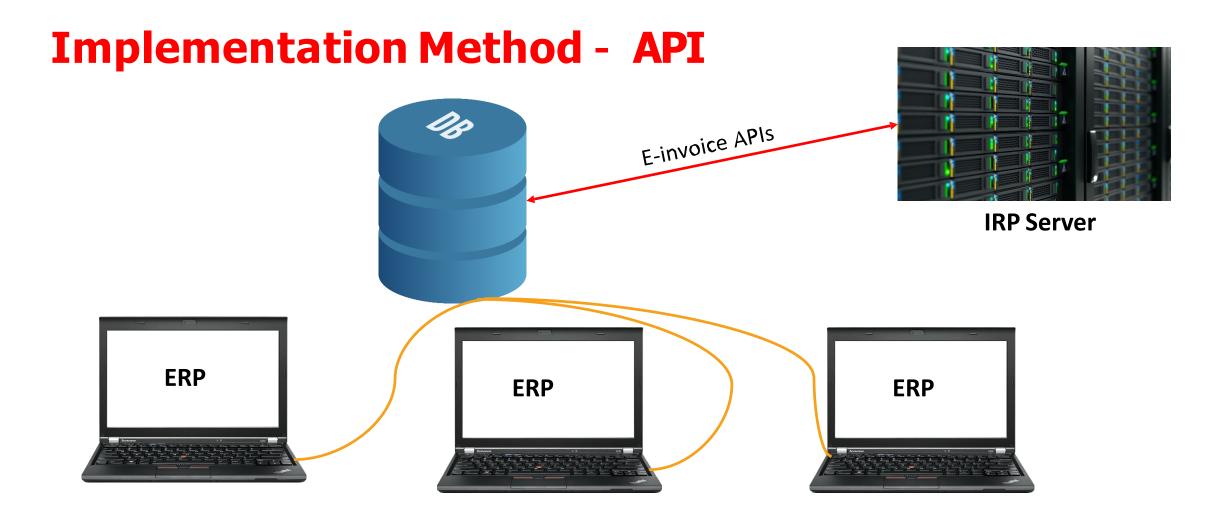
Single JSON

Json file is created for each invoice and uploaded to IRP individually

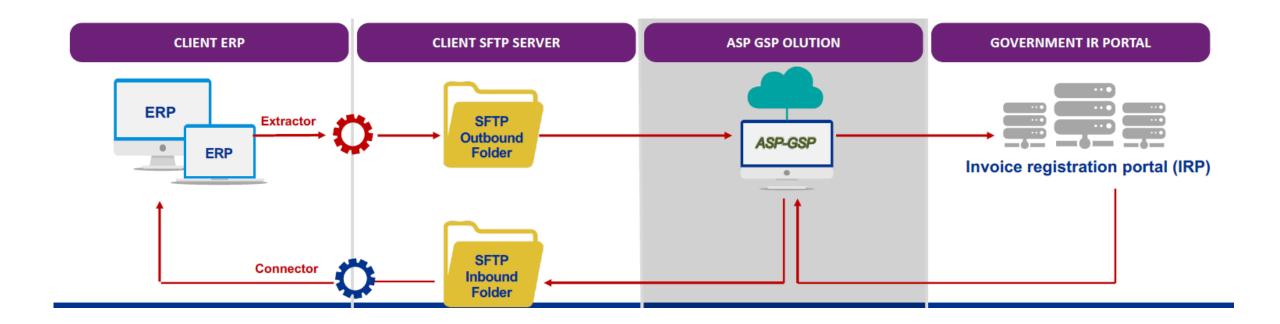


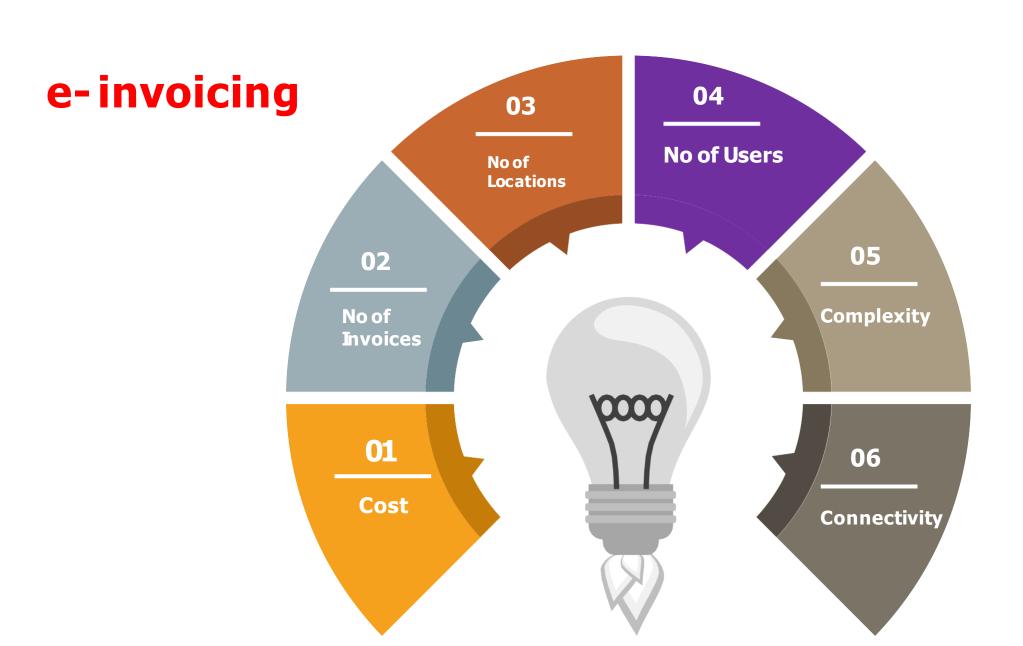
File Transfer - SFTP

Data is stored in a standalone folder and APIs are used. Once IRN is generated, same is retrieved into a separate inbound folder from there it is imported back to Accounting/ERP

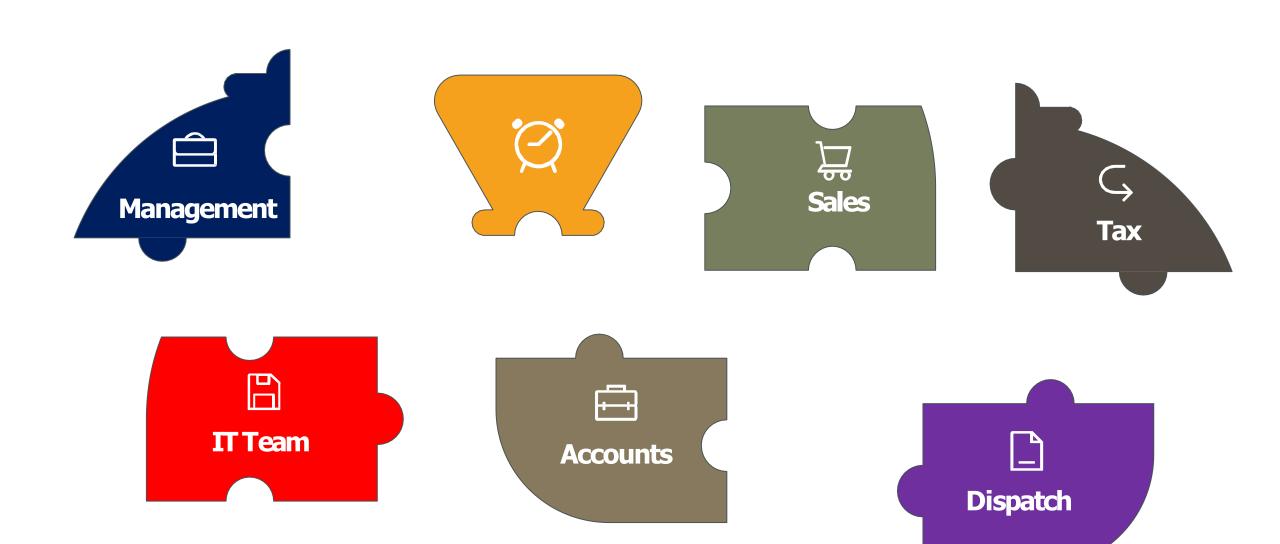


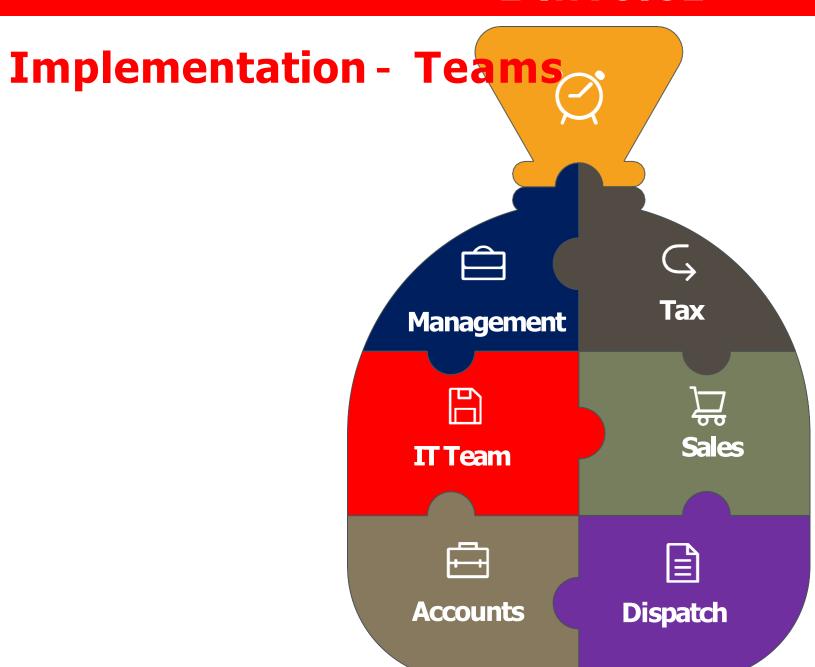
Implementation Method - SFTP



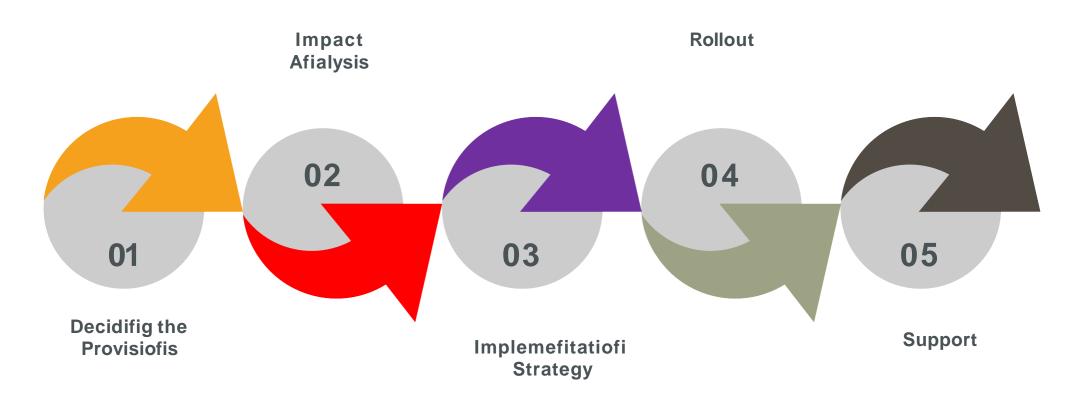


Implementation - Teams





Implementation - Steps



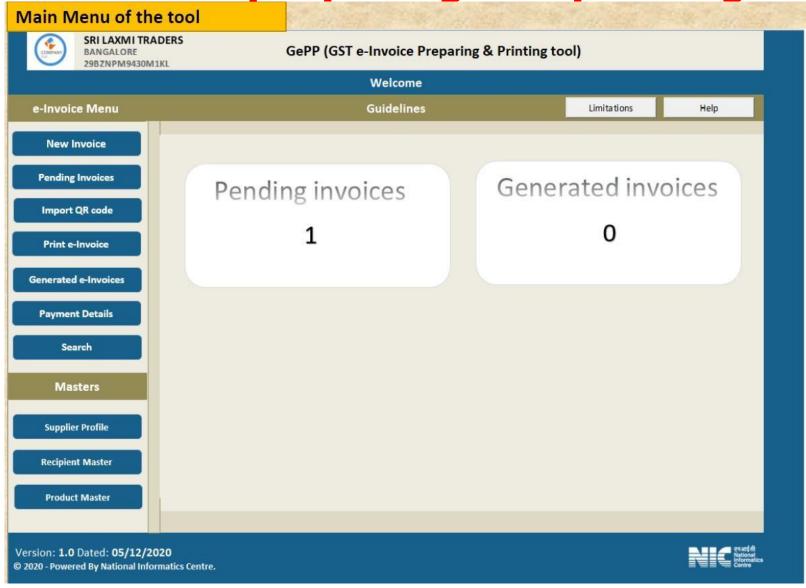
GePP - GST e-invoice preparing and printing tool

For Taxpayers who do not have any Accounting / ERP

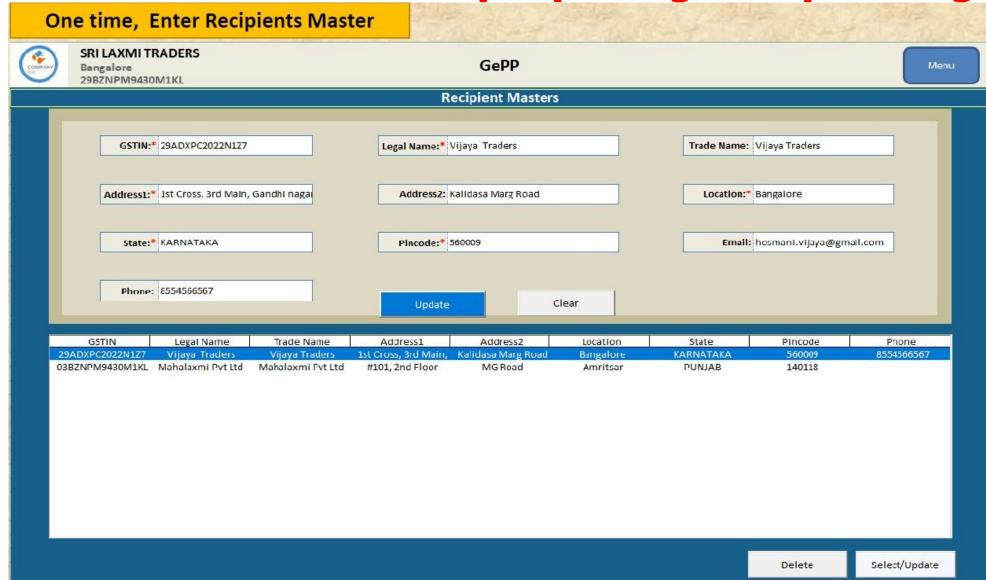
Number of Invoices are very few on daily or monthly basis

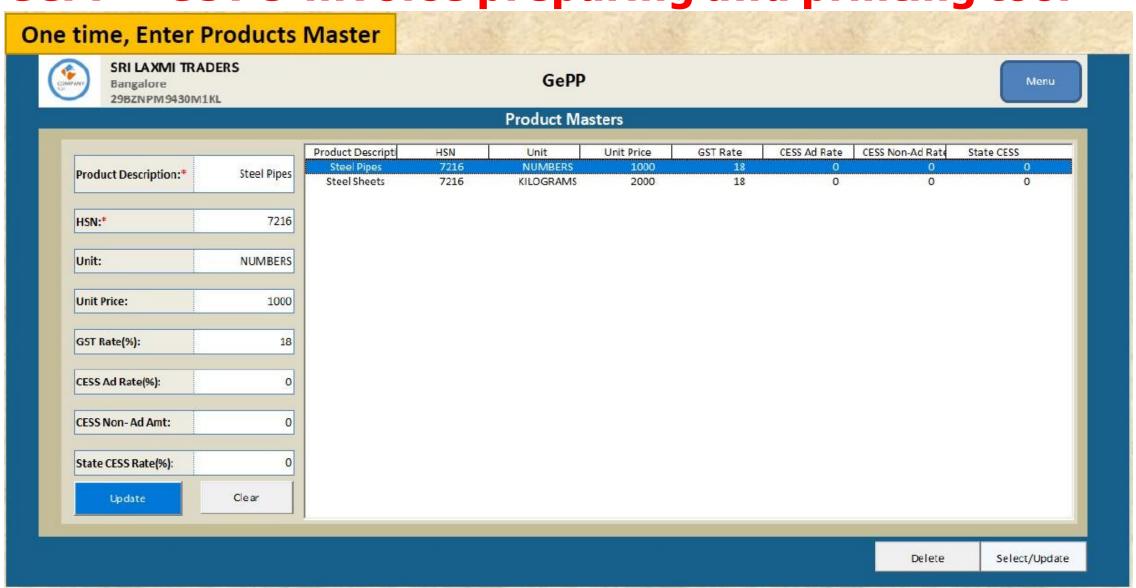
Help taxpayers in printing of tax invoice with QR Code

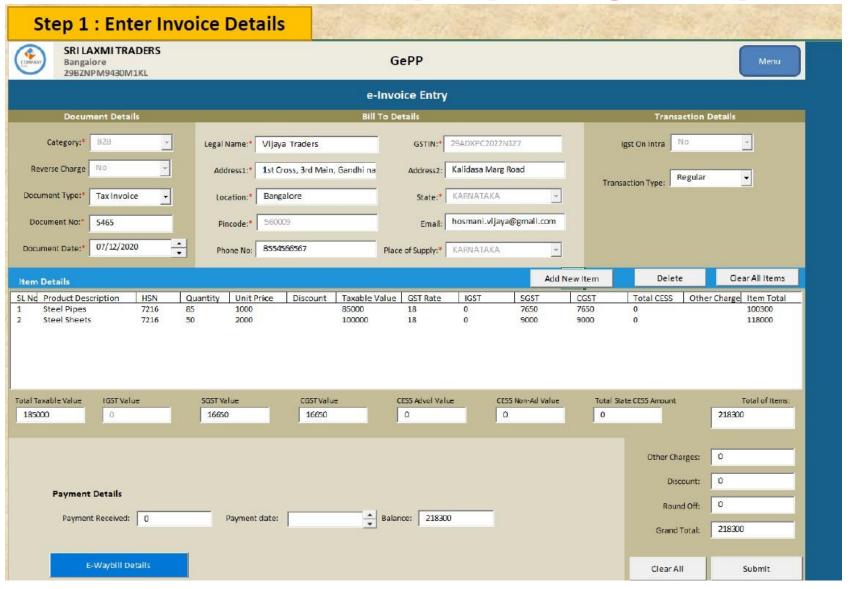
Currently available on trial portal and will be deployed to production shortly

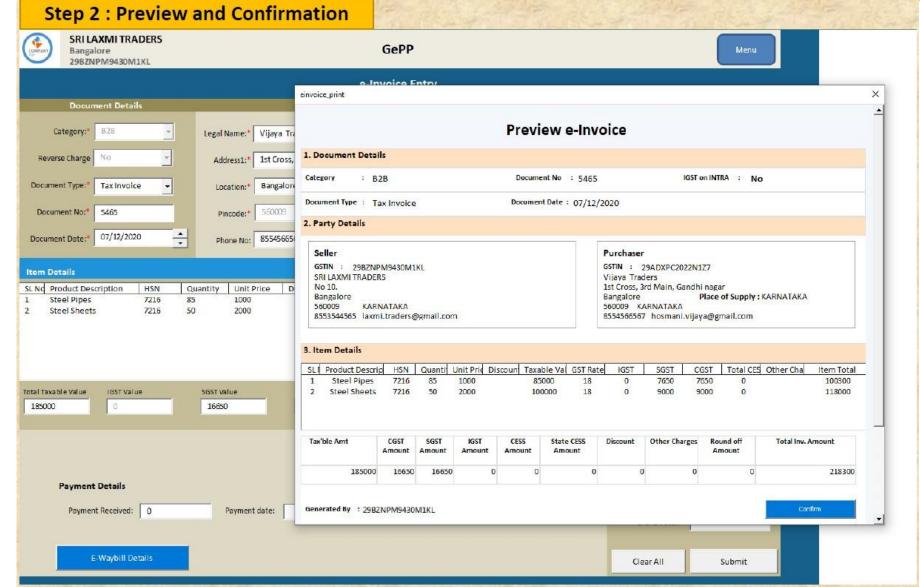


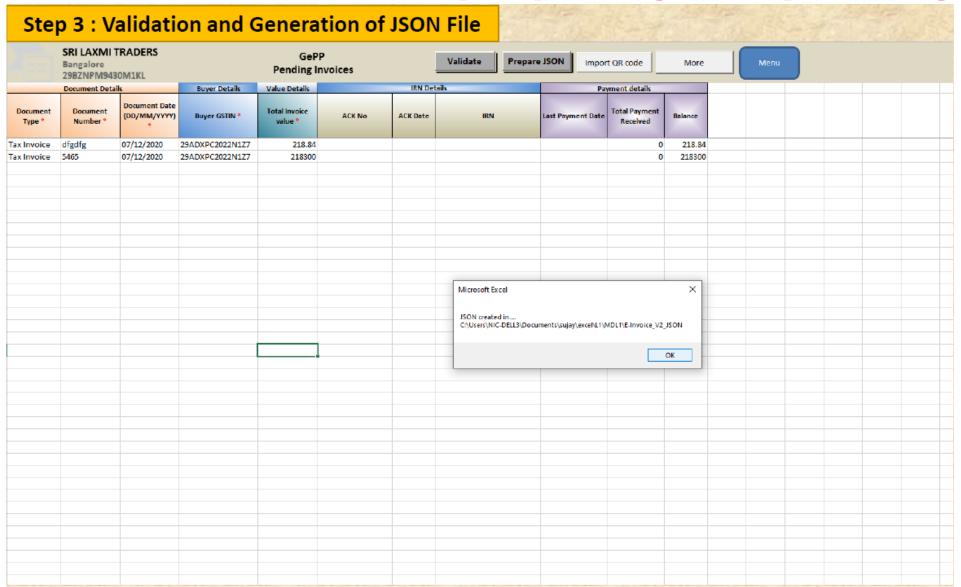


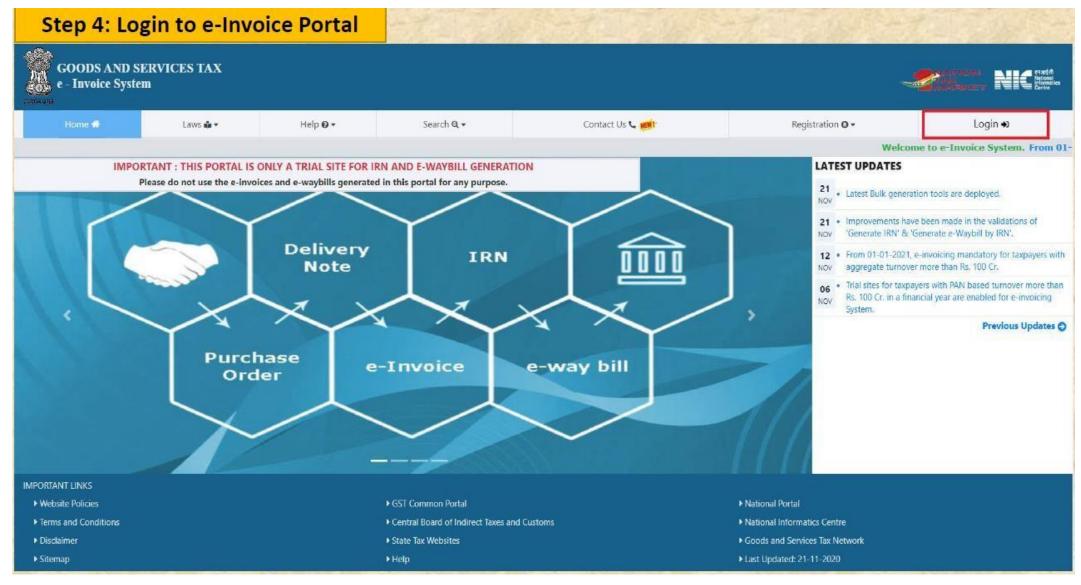


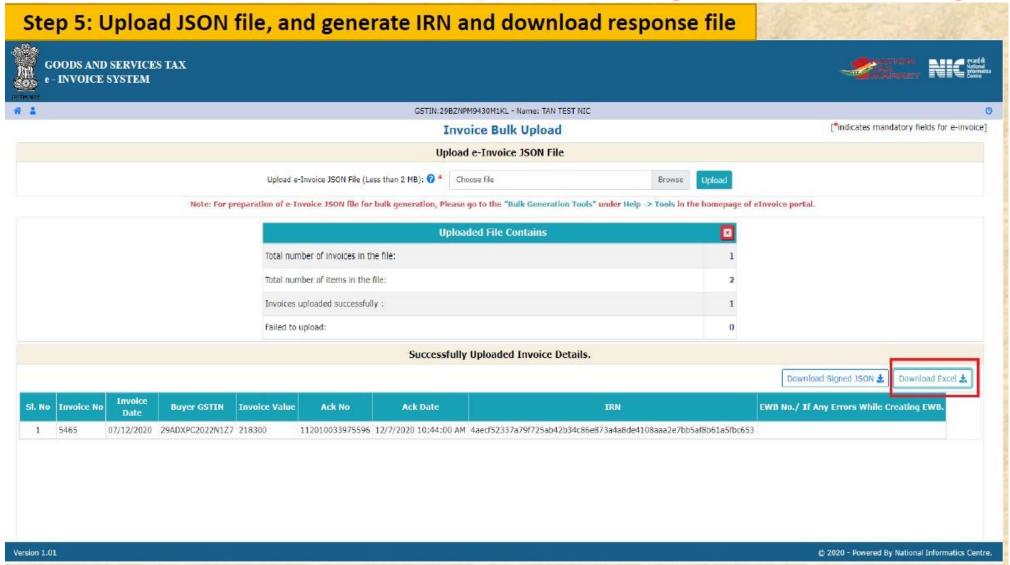


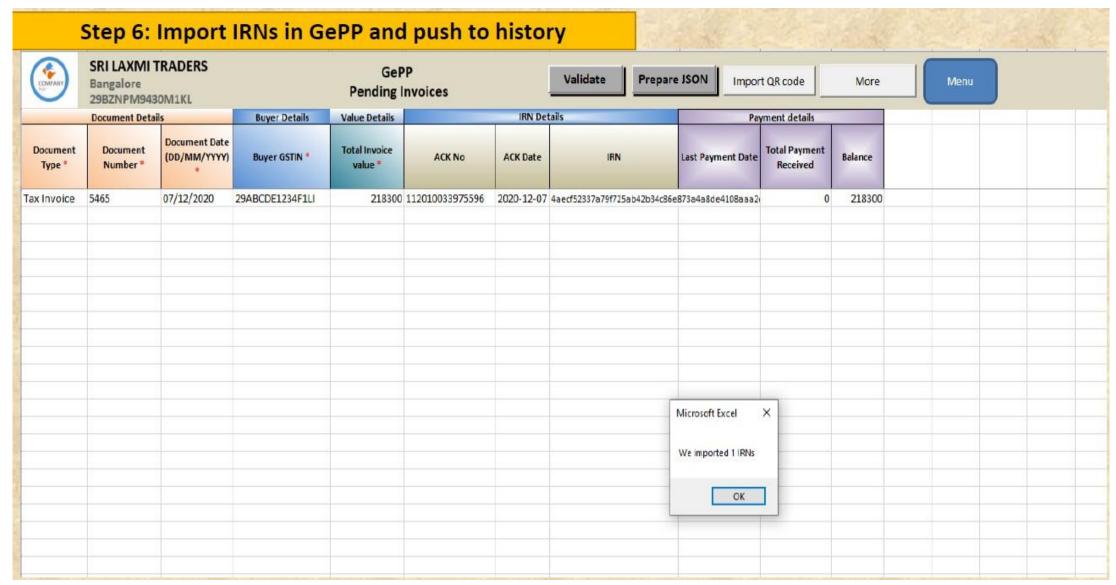


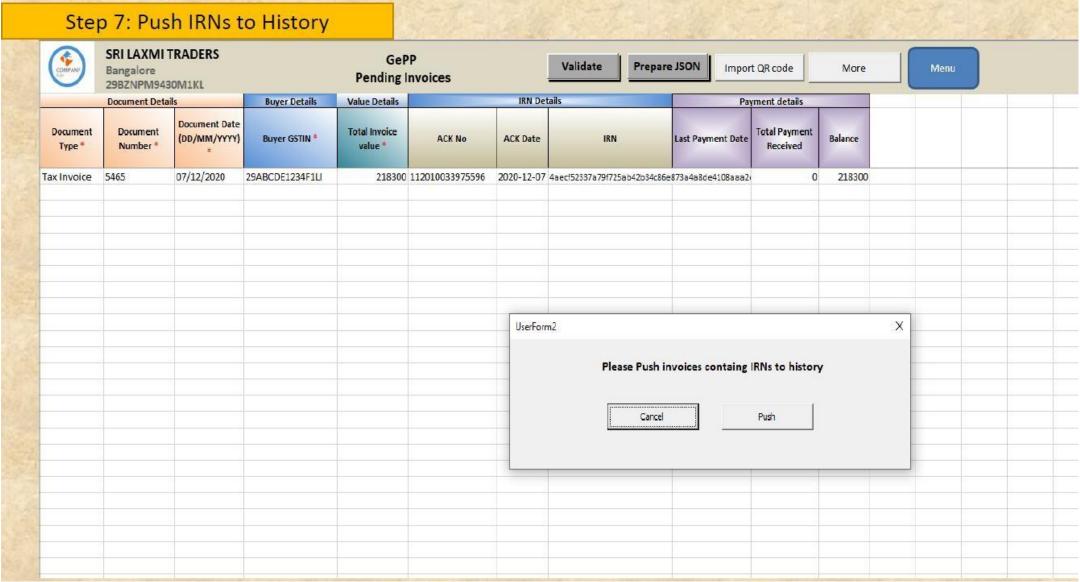


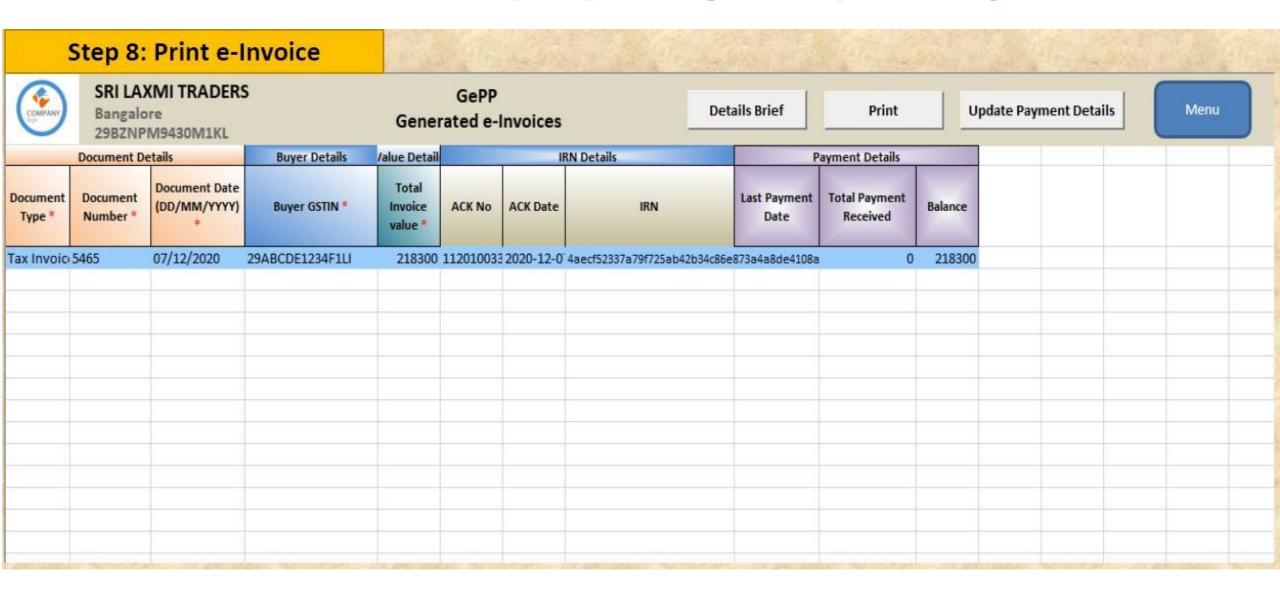




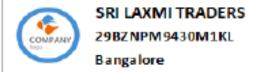


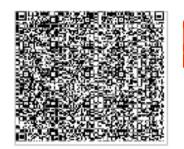






e-Invoice





1. e-Invoice Details

4secf52337a79f725ab42b34c86e873a4a8

de4108aaa2e7bb5af8b61a5fbc653

112010033975596

ACK Date: 07-12-2020

2. Document Details

828 Category

Document No. 5465

ACK No.

IGST on INTRA: No

Document Type: Tax Invoice

Document Date 07/12/2020

3.Bill From - Bill To

Seller

GSTIN: 29BZNPM9430M1KL

SRILAXMI TRADERS

No 10.

K G Road, 3rd Block

Bangalore

560009 KARNATAKA Ph: 8553544565

laxmi.traders@gmail.com

Recipient

GSTIN: 29ABC DE1234F1LI

Vijaya Traders

1st Cross, 3rd Main, Gandhi negar

Kalidasa Marg Road

Bangalore Place of Supply: KARNATAKA

560009KARNATAKA

8554566567

hosmani.vijay a@gmail.com

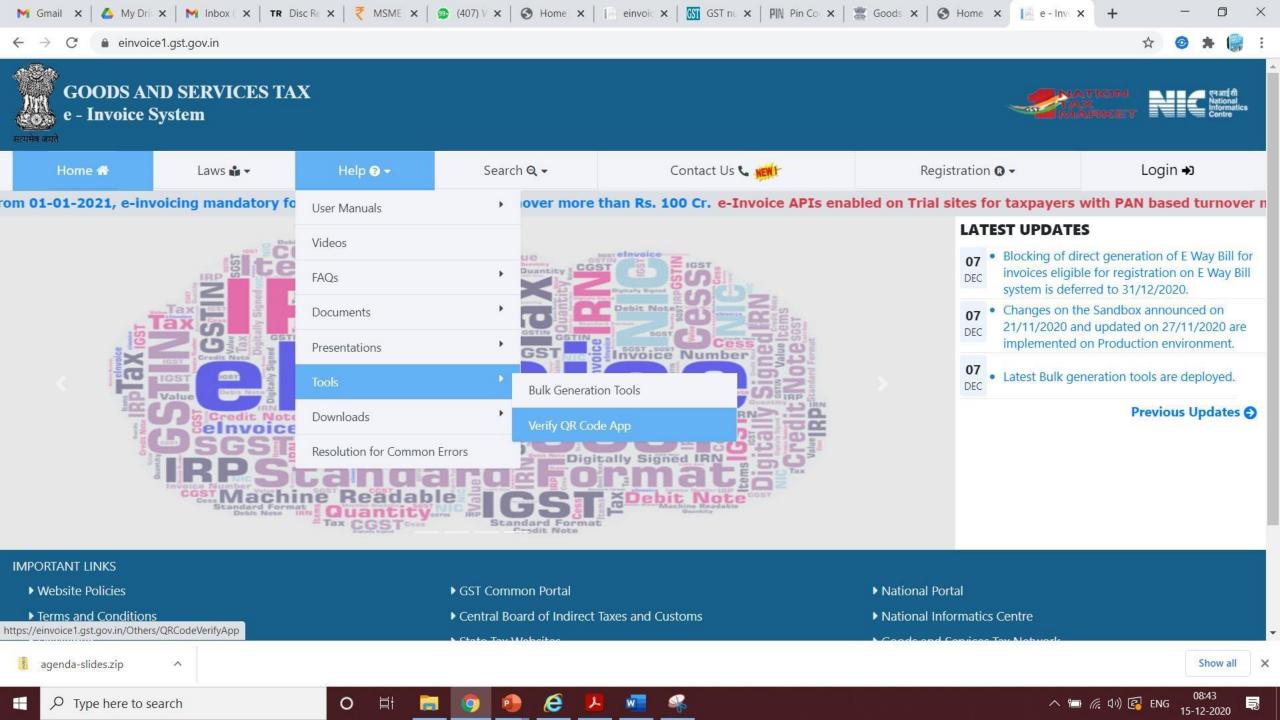
A Drawns Dark sile.

4.items betails												
SINo	Product D	escripti on	HSN Code	Quantity	UQC	UNIT Price	Discount	Totable Amount	Tax Rate (State Cess+Cess I	GST+Cess Non.Advol)	Other Charges	Total
1	Steel Pip	95	7216	85	NOS	1000	0	85000	18+	0 0 + 0	0	100300
2	Steel She	ets	7216	50	KGS	2000	0	100000	18+	0 0 + 0	0	118000
Taxable	Amount	CGST Amount	SGST Amount	IGST Amount	CESS Amount	State CES	5 Amount	Discount	Other Charges	Round O	f Amount	Total Invoice Amount
	185000	16650	16650	0	0		0	0	0		0	218300

Generated By: 29BZNPM9430M1KL Print Date: 07-12-2020 00:00

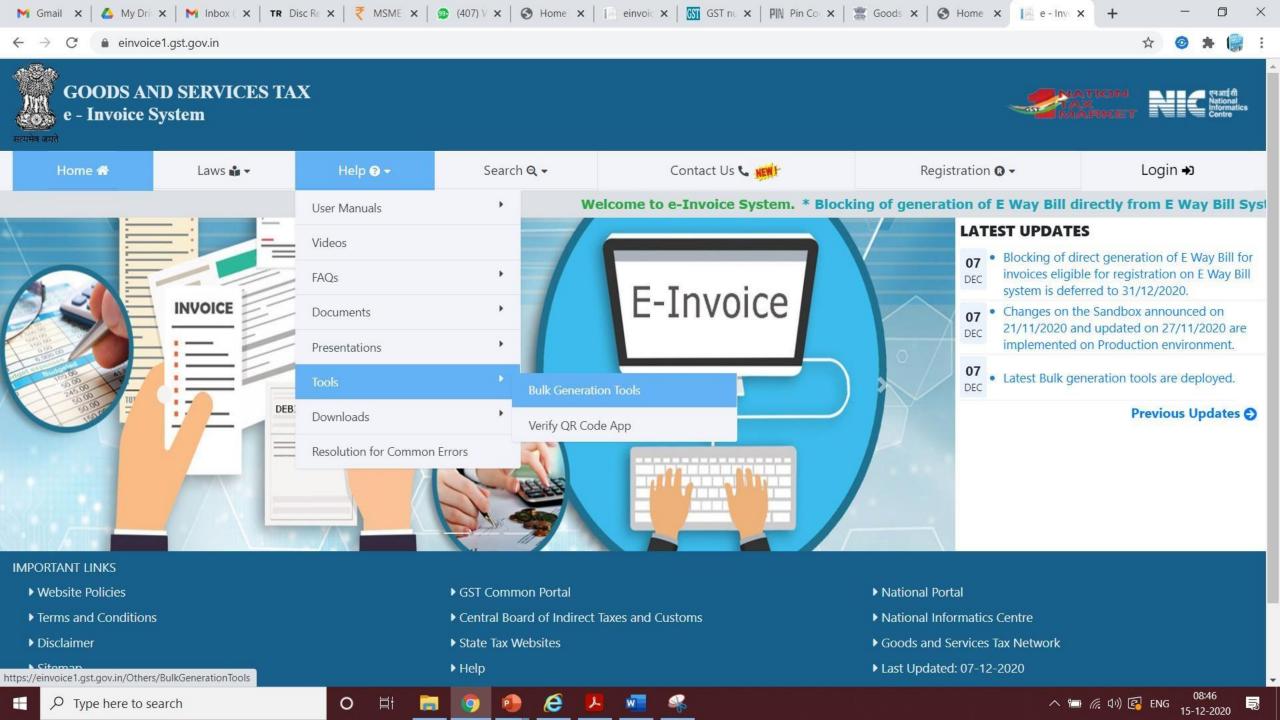
e-Sign

Digitally Signed by NIC-IRP 07-12-2020 10:44



QR Code Verify App (Last updated Date: 28/09/2020)

	• Android (V2.4.1)	○ios (V2.4.1)	
Enter Mobile	e No. :*	Submit	Exit
Enter OTP:		Verify OT	Р



JSON Preparation - Options

E-Invoice JSON Preparation - Format A [For B2B, SEZ, Exports and Deemed Exports of e-Invoice details in one sheet] 🕹 🕬

E-Invoice JSON Preparation - Format B [For B2B, SEZ, Exports and Deemed Exports of e-invoice details in two sheets] 🕹 🕬

E-Invoice JSON Preparation - Format C [For B2B, SEZ, Exports , Deemed Exports alongwith Payment and Reference details of e-invoice in multiple sheets] 🕹 📢

E-Invoice JSON Preparation - Format D [For B2B, SEZ, Exports , Deemed Exports alongwith Payment and Reference details of e-invoice in one sheet] 🕹 🕬

- 1. I am dealing exclusively in exempted goods and my turnover is above Rs 100 crores, do I need to issue e-invoice?
- 2. Do I need to issue e-invoice for RCM supplies?
- 3. I am making supplies to Government Department, which has GST TDS number, do I need to issue e-invoice for such transactions?
- 4. Can I cancel IRN after generation?
- 5. Do I need to update the IRN generated by IRP in my books of accounts / ERP?

- 6. Do I again need to generate e-waybill for the e-invoice?
- 7. Do my transporter has to carry the e-invoice copy along with e-waybill during the movement of goods?
- 8. Can I issue e-waybills post shipment of goods/completion of service?
- 9.Do I need to generate e-waybill for services also as IRP portal gives me a facility for generation of e-waybill in case of movement of goods?
- 10. Do I need to generate e-invoice for moving goods from one premises to another premises in the same state having the same GSTN?
- 11. For how many hours I need to preserve my IRN details?

- 12. How do I know if my supplier has crossed Rs 500 Crores / Rs 100 crores threshold?
- 13. What are the safeguards I need to take to ensure that I do not miss my ITC on my purchases/inward supplies?
- 14. Do I need to make any changes for my accounting due to rollout of e-invoice?
- 15. Do I need to update my GSTR 1 with the transactions for which I have issued e-invoices?
- 16. Is e-invoice required to be issue for invoice cum bill of supply issued as per Rule 46A?

- 17. How will IRP Send the QR code? As a string or as an Image?
- 18. What should I do if I do not have Part B details of e-waybill while submitting data for e-invoice?
- 19. What should I do if I do not have Part B details of e-waybill while submitting data for e-invoice?
- 20. Will e-invoice data update my GSTR 1?
- 21. Will e-invoice data update customers GSTR 2A / 2B?

- 22. Can I use the same tax invoice for generation of IRN again?
- 23. Can I change the vehicle number after generation of e-invoice and e-waybill?
- 24. While creation of the JSON file using the utility given by the GSTN, I have entered the value for a line for Rs 1,000 as Rs 1,00,000. What should I do in such cases?
- 25. In how many days I can cancel the IRN after generation?
- 26. Where should we show TCS under Income Tax while generating IRN?

Non Compliance Cost

Section 122 (1) (ii) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;

he shall be liable to pay a **penalty** of **ten thousand rupees** or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, **whichever is higher**.

Or

Section 125 - Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty five thousand rupees.

Sr.No	Error Code	Error Messages	Reason for Error	Resolution
1	1004	Header GSTIN is required	GSTIN Header not passed	User need to pass the GSTN Header
2	1005	Invalid Token	1. Token has expired 2.While calling other APIs, wrong GSTIN / User Id/ Token passed in the request header	1. Token is valid for 6 hours, if it has expired, call the Auth. API again and get new token 2. Pass correct values for GSTIN, User Id and Auth Token in the request headers while calling APIs other than Auth API

Sr.No	Error Code	Error Messages	Reason for Error	Resolution
3	1007	Authentication failed. Pls. inform the helpdesk	Wrong formation of request payload	Prepare the request payload as per the API documentation
4	1008	Invalid login credentials	Either UserId or Password are wrong	Pass the correct Userld and Password
5	1013	Decryption of password failed	Auth.API is not able to decrypt the password	Use the correct public key for encrypting the password while calling the Auth API. The public key is sent by mail while providing the access to Production environment as well as available for download from the portal under API user management. This public key is different on Sandbox and Production and it is different from the one used for verification of the signed content. Refer to the developer portal for encryption method used and sample code.

Sr.No	Error Code	Error Messages	Reason for Error	Resolution
6	1014	Inactive User	Status of the GSTIN is inactive or not enabled for E Invoice	Please verify whether the GSTIN is active and enabled for E Invoice from the E Invoice portal
7	1015	Invalid GSTIN for this user	The GSTIN of the user who has generated the auth token is different from the GSTIN being passed in the request header	Send the correct GSTIN in the header for APIs other than Auth API
8	3015	Sorry, your GSTIN is deregistered in GST Common Portal	Attempting to use a GSTIN which is cancelled	Please check the status of the GSTIN on the GSTN common portal. If it is active, contact the helpdesk with GSTIN details
9	3030	Invalid Gstin	GSTIN provided is incorrect	Provide the correct GSTIN

Sr.No	Error Code	Error Messages
10	4000	Status of the IRN is not active
11	4003	Requested IRN data is not available
12	4005	Eway Bill details are not found
13	4009	E Way Bill can be generated provided at least HSN of one item belongs to goods.
14	4010	E-way Bill cannot generated for Debit Note, Credit Note and Services.

ACCOUNTING & RECORDS

- Following records are to be maintained by the registered taxpayer
 - production or manufacture of goods;
 - inward and outward supply of goods or services or both;
 - stock of goods;
 - input tax credit availed;
 - output tax payable and paid; and
 - such other particulars as may be prescribed:
- There are not formats prescribed unlike the erstwhile tax regime
- The records have to be maintained separately for each project wherever applicable
- The records have to be retained for 72 months from the date of filing of the annual return.

Records to be maintained by every tax payer

- names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under GST
- names and complete addresses of the persons to whom he has supplied goods or service where required under the provisions
- o complete address of the premises where goods are stored by taxpayer, including goods stored during transit along with the particulars of the stock stored
- Records to be maintained by Service Provider
 - Quantities details of goods used in provision of service
 - Details of input services utilized
 - Details of services provided

> Records to be maintained by Works Contractor

- Separate records for each works contract
- the names and addresses of the persons on whose behalf the works contract is executed
- description, value and quantity (wherever applicable) of goods or services received for the execution of works contract
- description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract
- the details of payment received in respect of each works contract
- o the names and addresses of suppliers from whom he received goods or services

> Records to be maintained by Agent

- o particulars of authorization received by him from each principal to receive or supply goods or services on behalf of such principal separately
- particulars including description, value and quantity (wherever applicable) of goods
 or
 - services received on behalf of every principal
- o particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal
- details of accounts furnished to every principal
- tax paid on receipts or on supply of goods or services effected on behalf of every principal.

> Records to be maintained by an Agent

- o particulars of authorization received by him from each principal to receive or supply goods or services on behalf of such principal separately
- particulars including description, value and quantity (wherever applicable) of goods or
 - services received on behalf of every principal
- o particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal
- details of accounts furnished to every principal
- tax paid on receipts or on supply of goods or services effected on behalf of every principal.

Ledgers

- > Ledgers play a key role in
 - ☐ Accounting
 - ☐ GST Compliance

Recommended to change the accounting process and new ledgers to meet GST compliances seamlessly and also ensure proper internal control

- > New Ledgers Output/Outward Supplies liability
 - Output Tax Liability CGST A/c
 - Output Tax Liability SGST A/c
 - Output Tax Liability IGST A/c
 - Output Tax Liability UTGST A/c
 - Output Tax Liability GST Cess A/c
 - Output Tax Liability IGST Stock Transfer A/c

- > New Ledgers Reverse Charge Liability
 - Reverse Charge Liability CGST A/c
 - Reverse Charge Liability SGST A/c
 - Reverse Charge Liability IGSTA/c
 - Reverse Charge Liability UTGSTA/c
 - Reverse Charge Liability GST Cess A/c

- > New Ledgers Interim Recovery Accounts
 - ITC Interim Recovery Account CGST A/c
 - ITC Interim Recovery Account) SGST A/c
 - ITC Interim Recovery Account IGSTA/c
 - ITC Interim Recovery Account UTGSTA/c
 - ITC Interim Recovery Account GST Cess A/c

- > New Ledgers Recovery Accounts
 - ITC Recovery Account CGST A/c
 - ITC Recovery Account) SGST A/c
 - ITC Recovery Account IGSTA/c
 - ITC Recovery Account UTGSTA/c
 - ITC Recovery Account GST Cess A/c

- > New Ledgers ITC Reverse Charge Accounts
 - ITC Reverse Charge CGST A/c
 - ITC Reverse Charge SGST A/c
 - ITC Reverse Charge IGSTA/c
 - ITC Reverse Charge UTGSTA/c
 - ITC Reverse Charge GST Cess A/c

- > New Ledgers ITC Reverse Charge Recovery Accounts
 - ITC Reverse Charge Recovery CGST A/c
 - ITC Reverse Charge Recovery SGST A/c
 - ITC Reverse Charge Recovery IGSTA/c
 - ITC Reverse Charge Recovery UTGSTA/c
 - ITC Reverse Charge Recovery GST Cess A/c

- New Ledgers GST Liability on advances
 - GST on Advances CGST A/c
 - GST on Advances—SGST A/c
 - GST on Advances IGSTA/c
 - GST on Advances UTGSTA/c
 - GST on Advances GST Cess A/c

- > New Ledgers Outward Supplies within the state
 - Outward Supplies B2B
 - Outward Supplies B2C
 - Outward Supplies Reverse Charge

- > New Ledgers Outward Supplies inter state
 - Outward Supplies B2B (outside the state)
 - Outward Supplies B2C (outside the state)
 - Outward Supplies Reverse Charge
 - Outward Supplies Stock Transfer (outside the state)
 - Outward Supplies Purchase Returns (within the state)
 - Outward Supplies Purchase Returns (outside the state)

- > New Ledgers Inward Supplies
 - Inward Supplies Registered (within the state)
 - Inward Supplies Registered (Outside the state)
 - Inward Supplies Unregistered
 - Inward Supplies Composition Taxpayers A/c
 - Inward Supplies Exempted A/c
 - Inward Supplies Non-GST A/c
 - Inward Supplies Nil Rated A/c

- ➤ Ram has sold twenty five thousand worth of goods to Ajay and the goods attracted 5% tax on ₹ 10,000, 12% tax on ₹ 7,500, 18% on ₹ 3,000 and 28% on balance amount.
- ➤ What is the accounting entry to be passed in the books accounts of Ram?
- > What is the accounting entry to be passed in the books of Ajay?

- Vinay runs a mobile shop and he sold an Apple phone to Jagan for Rs 87,600. Jagan also purchased a stylus worth ₹ 5,000 and ear pods worth ₹ 7,500.
- Vinay gave a discount of ₹ 5000 on mobile phone and 10% on the stylus and ear pods.
- Jagan exchanged his old mobile phone worth ₹ 9,000.
- Iphone is charged @18%, ear pods @ 5% and stylus @28%
- What is the total value of sale?
- > How much amount will Jagan will pay to Vinay?
- > What the accounting entries to be passed in the books of Vinay?

P Ltd from Agra purchased goods worth 1,28,700 and in that exempted goods were ₹ 12,500. form the balance amount 40% of the goods were taxed at 18%, 25% of the goods were taxed at 12% and balance goods were taxed at 5%.

The goods were purchased from Q Ltd based out of Delhi and P Ltd went Delhi and purchased the goods he carried the physically from Delhi to Agra.

P Ltd sold the exempted goods at a profit margin of 40%.

Sold 60% of goods purchased at 18% with a profit margin of 75% to customer form Mumbai and shipped the goods by courier and collected transportation charges extra worth ₹ 12,500

Sold 100% of the goods purchased at 12% with a profit margin of 25% to a walk in customer.

Outward supplies (sales	Debtors A/c	Dr
within the state - B2B)	Outward Supplies – B2B (within the state)	Cr
	Output Tax Liability – CGST A/c	Cr
	Output Tax Liability – SGST A/c	Cr
	If GST Cess is there, that will also be accounted	ed separately
Outward supplies (sales	Debtors A/c	Dr
outside the state – B2B)	Outward Supplies – B2B (within the state)	Cr
	Output Tax Liability – IGSTA/c	Cr
	If GST Cess is there, that will also be accounted	ed separately

Outward supplies (sales	Debtors A/c	Dr
within the state – B2C)	Outward Supplies – B2C (within the state)	Cr
	Output Tax Liability – CGST A/c	Cr
	Output Tax Liability – SGST A/c	Cr
Outrough compliant / and an	If GST Cess is there, that will also be accounted	
Outward supplies (sales	Debtors A/c	Dr
outside the state – B2C)	Outward Supplies – B2C (within the state)	Cr
	Output Tax Liability – IGSTA/c	Cr
	ICOST O I II I I I I I I I I I I I I I I I I	
	If GST Cess is there, that will also be accounted	d separately

Debit Note (within the	Debtors A/c	Dr
state – B2B)	Outward Supplies – B2B (within the state)	Cr
	Output Tax Liability – CGST A/c	Cr
	Output Tax Liability – SGST A/c	Cr
Debit Note (outside the	If GST Cess is there, that will also be accounted Debtors A/c	d separately Dr
state – B2B)	Outward Supplies – B2B (within the state)	Cr
State B2B)	Output Tax Liability – IGSTA/c	Cr
	If GST Cess is there, that will also be accounte	d separately

Debit Note (within the	Debtors A/c	Dr
state – B2C)	Outward Supplies – B2C (within the state) Cr	
	Output Tax Liability – CGST A/c	Cr
	Output Tax Liability – SGST A/c	Cr
	If GST Cess is there, that will also be accounte	d separately
Debit Note (outside the	Debtors A/c	Dr
state – B2C)	Outward Supplies – B2C (within the state)	Cr
	Output Tax Liability – IGSTA/c	Cr
	If GST Cess is there, that will also be accounte	d separately

Stock Transfer Within the State	Inter Branch Transfers A/c Outward Supplies – Stock Transfer A/c	Dr
	(within the state)	Cr
Stock Transfer Outside	Inter Branch Transfers A/c	Dr
State	Outward Supplies – Stock Transfer A/c (within the state) Output Tax Liability – IGST Stock	Cr
	Transfer A/c	Cr

Advance Received from	Cash or Bank A/c	Dr
Customer within the	Advance – CGST A/c	Dr
state	Advance – SGST A/c	Dr
	Customers A/c	Cr
	Output Tax Liability – CGST A/c	Cr
	Output Tax Liability – SGST A/c	Cr
	If GST Cess is there, that will also b	e accounted separately
Advance Received from	Cash or Bank A/c	Dr
Customer outside the	Advance – IGSTA/c	Dr
state	Customers A/c	Cr
	Output Tax Liability – IGSTA/c	Cr
	If GST Cess is there, that will also be accounted separately	
	If GST Cess is there, that will also be accounted separately	

Customer Advance	Output Tax Liability – CGST A/c	Dr	*
Adjusted subsequently	Output Tax Liability – SGST A/c	Dr	
- within the state	Advance – CGST A/c		Cr
	Advance – SGST A/c		Cr
Customer Advance	Output Tax Liability – IGSTA/c	Dr	,
Adjusted subsequently – outside the state	Advance – IGSTA/c		Cr

Inward supplies	Inward Supplies – Registered (within the state) A/c	Dr	3
(Purchases within the	ITC Interim Recovery – CGST A/c	Dr	
state - Registered)	ITC Interim Recovery – SGST A/c	Dr	
9	Creditors A/c		Cr
Inward supplies	Inward Supplies – Registered (outside the state) A/c	Dr	
(Purchases Outside	ITC Interim Recovery – IGSTA/c	Dr	
the state – Registered)	Creditors A/c		Cr

When input tax credit		
is taken – (Purchases	ITC Recovery – CGST A/c	Dr
within the state -	ITC Recovery – SGST A/c	Dr
Registered)	ITC Interim Recovery – CGST A/c	Cr
	ITC Interim Recovery – SGST A/c	Cr
When input tax credit	Input Tax Credit RA – IGSTA/c	Dr
is taken – (Purchases	Input Tax Credit (IRA) – IGSTA/c	Cr
Outside the state -		
Registered)		

Inward Supplies –	Inward Supplies – Composition Taxpayers A/c	Dr	
Composition Tax Payer	Creditors A/c		Cr
Inward Supplies –	Inward Supplies – Non-GST A/c	Dr	
Non-GST Supplies	Creditors A/c		Cr
Inward Supplies –	Inward Supplies – Exempted A/c	Dr	
Exempted	Creditors A/c		Cr
Inward Supplies - Nil	Inward Supplies – Nil Rated A/c	Dr	
Rated	Creditors A/c		Cr

Inward Supplies –	Inward Supplies – Unregistered A/c	Dr	
Unregistered Tax	ITC Reverse Charge Recovery – CGST A/c	Dr	
Payers (Reverse	ITC Reverse Charge Recovery – SGST A/c	Dr	
Charge)	Creditors A/c		Cr
	Reverse Charge Liability – CGST A/c		Cr
	Reverse Charge Liability – SGST A/c		Cr
When input tax credit	ITC Recovery – CGST A/c	Dr	
is availed on the	ITC Recovery – SGST A/c	Dr	
reverse charge inward	ITC Reverse Charge Recovery – CGST A/c		Cr
supplies	ITC Reverse Charge Recovery – SGST A/c		Cr

