

**Circular No. 146/02/2021-GST**

**Dated - 23<sup>rd</sup> February, 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**

Clarification has issued in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance.

For more details, please follow: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular\\_Refund\\_146.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_146.pdf)