
KEY UPDATES

DECEMBER, 2019



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KEY POINTS

- **Mandatory e-invoice from 1st April, 2020:**
Registered person, whose aggregate turnover in a **financial year exceeds one hundred crore rupees**, shall **prepare an E-invoice** in respect of supply of goods or services or both to a registered person by including such particulars contained in in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal which shall be **mandatory from 1st April, 2020**
- **QR Code required on Tax Invoice:**
An invoice issued by a registered person, whose aggregate turnover in a financial year **exceeds five hundred crore rupees, to an unregistered person (B2C)** shall have **Quick Response (QR) Code**
- **Due date for GSTR 3B for November, 2019 extended:**
Last date for filing of **FORM GSTR-3B** for the month of **November, 2019** by **three days from 20.12.2019** extended till **23.12.2019**.
- **Waiver of late fees for GSTR 1 from July, 2017 to November, 2019:**
Late fees for non-filing of **FORM GSTR-1** from **July, 2017 to November, 2019** stands waived if **GSTR 1** filed from **19th December, 2019 to 10th January, 2020**.
- **Restriction of ITC for invoices not reflecting in GSTR 2A reduced from 20% to 10%:**
Eligible ITC restricted to **10%** from earlier **20%** for invoices which are not reflecting in GSTR 2A **w.e.f. 1st January, 2020**
- Restriction on generating e-Way Bill where **GSTR 1 not** furnished for **2 months or quarters** from 11th January, 2020.
- GST under RCM shall be applicable on services provided by way of **renting of any motor vehicle** designed to carry passengers **where the cost of fuel is included in the consideration** charged from the service recipient.
- Aggregate turnover **enhanced** from **twenty lakh rupees to such amount not exceeding forty lakh rupees** in case of supplier who is engaged **exclusively in the supply of goods** (**effective from 1st January, 2020**).
- Where any amount has been transferred from the **electronic cash ledger** under CGST Act to the electronic cash ledger under the SGST Act or the UTGST Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount **equal** to the amount transferred from the electronic cash ledger (**effective from 1st January, 2020**).
- Last date for furnishing of annual return/reconciliation statement in **FORM GSTR-9/FORM GSTR-9C for FY 2017-18** extended till **31.01.2020**.

SIGNIFICANT NOTIFICATIONS

Sr. No	Notification No.	Key Update
1.	63/2019- Central Tax, Dt-12-12-2019 and 64/2019 - Central Tax, Dt-12-12-2019	➤ Due date for furnishing of return in FORM GSTR-1 in Jammu and Kashmir having aggregate turnover more than 1.5 crore rupees for the months of July, 2019 to October, 2019 has been further extended till 20 th December, 2019.
2.	65/2019 - Central Tax, Dt-12-12-2019	➤ Due date for furnishing of return in FORM GSTR-7 for Jammu and Kashmir for the months of July, 2019 to October, 2019 has been further extended till 20 th December, 2019.
3.	66/2019 - Central Tax, Dt-12-12-2019 and 67/2019 - Central Tax, Dt-12-12-2019	➤ Due date for furnishing of return in FORM GSTR-3B for Jammu and Kashmir for the months of July, 2019 to October, 2019 has been further extended till 20 th December, 2019.
4.	68/2019 - Central Tax, Dt-13-12-2019	<p>➤ <u>CBIC amends Manner of Issuing Tax Invoice through GST electronic portal</u></p> <p>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 FORM GST INV-01 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.</p>

5.	69/2019 - Central Tax, Dt-13-12-2019	<p>➤ <u>Seeks to notify the common portal for the purpose of E-Invoice.</u></p> <p>The Central Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice, namely:-</p> <ol style="list-style-type: none"> a. www.einvoice1.gst.gov.in; b. www.einvoice2.gst.gov.in; c. www.einvoice3.gst.gov.in; d. www.einvoice4.gst.gov.in; e. www.einvoice5.gst.gov.in; f. www.einvoice6.gst.gov.in; g. www.einvoice7.gst.gov.in; h. www.einvoice8.gst.gov.in; i. www.einvoice9.gst.gov.in; j. www.einvoice10.gst.gov.in. <p>This notification shall come into force with effect from the 1st January, 2020.</p> <p>➤ <u>FAQS ON E-INVOICE</u></p> <p>Kindly refer to the FAQS on E-Invoice attached for your reference as Annexure - A.</p>
6.	70/2019 - Central Tax, Dt-13-12-2019	<p>➤ <u>Class of registered person required to issue E-Invoice.</u></p> <p>Registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, shall prepare an e-invoice in respect of supply of goods or services or both to a registered person.</p> <p>This notification shall come into force from the 1st April, 2020.</p>
7.	71/2019 - Central Tax, Dt-13-12-2019	<p>➤ <u>Tax invoice shall have Quick Response (QR) code.</u></p> <p>The Tax invoice shall have Quick Response (QR) code.</p> <p>This notification shall come into force from 1st April, 2020.</p>
8.	72/2019 - Central Tax, Dt-13-12-2019	<p>➤ <u>Class of registered person required to issue invoice having QR Code.</u></p> <p>An invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an</p>

		<p>unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:</p> <p>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.</p> <p>This notification shall come into force from the 1st April, 2020.</p>
9.	73/2019 - Central Tax, Dt-13-12-2019	<p>➤ Extension of the last date for filing of FORM GSTR-3B for the month of November, 2019 by three days from 20.12.2019 till 23.12.2019.</p>
10.	74/2019 - Central Tax, Dt-26-12-2019	<p>➤ <u>Late fees for non-filing of FORM GSTR-1 from July, 2017 to November, 2019 stands waived.</u></p> <p>The amount of late fee payable shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in FORM GSTR-1 between the periods from 19th December, 2019 to 10th January, 2020.</p>
11.	75/2019 - Central Tax, Dt-26-12-2019	<p>➤ <u>Eligible ITC restricted to 10% from earlier 20% for invoices which are not reflecting in GSTR 2A w.e.f. 1st January, 2020.</u></p> <p>The amount of eligible Input Tax credit has been restricted to 10% from earlier 20% for invoices which are not reflecting in GSTR 2A</p> <p>➤ <u>Conditions of use of amount available in Electronic Credit Ledger:</u></p> <p>Where the proper officer has reason to believe that ITC available in E-Credit Ledger has been fraudulently availed or is ineligible may, for reasons to be recorded in writing, not allow utilization of such ITC or refund of unutilized amount to the extent of:</p> <ul style="list-style-type: none"> • ITC availed for the invoices issued by the supplier who has been found non-existent or not to be conducting any business from any place for which registration has been obtained. • ITC availed without the receipt of goods or services or both. • ITC availed in respect of the supply, the tax charged in respect of which has not been paid to Govt. • The recipient has been found non-existent or not to be conducting any business from any place for which registration has been obtained; • ITC availed for which Tax invoice or other valid document is not in the possession of the registered person.

		<p>The Commissioner, or the officer authorised by him may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.</p> <p>Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.</p> <p>➤ <u>Restriction to generate e-Way Bill for non- filing of GSTR 1 for any 2 months or quarters:</u></p> <p>The assessee who has not furnished GSTR 1 for 2 months or quarters shall not be able to generate e-Way Bill from 11th January, 2020.</p>
12.	76/2019 - Central Tax, Dt-26-12-2019	➤ Due date for furnishing of return in FORM GSTR-1 for registered persons in Assam, Manipur or Tripura having aggregate turnover more than 1.5 crore rupees for the month of November, 2019 has been extended till 31st December, 2019.
13.	77/2019 - Central Tax, Dt-26-12-2019	➤ Due date for furnishing of return in FORM GSTR-3B for registered persons in Assam, Manipur, Meghalaya or Tripura for the month of November, 2019 extended till 31st December, 2019.
14.	78/2019 - Central Tax, Dt-26-12-2019	➤ Due date for furnishing of return in FORM GSTR-7 for registered persons in Assam, Manipur or Tripura for the month of November, 2019 has been extended till 25th December, 2019.
15.	<p>27/2019 - Central Tax (Rate), Dt-30-12-2019</p> <p>and</p> <p>26/2019 - Integrated Tax (Rate) Dt. 31-12-2019</p> <p>and</p> <p>27/2019 - Union Territory tax(rate), Dt- 30-12-2019</p>	<p>➤ <u>Change of rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.</u></p> <p>The GST rates have been revised from 6% to 9% for the following:</p> <ul style="list-style-type: none"> • Woven • Non-woven bags • Sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods; • Flexible intermediate bulk containers. <p>This notification shall come into force on the 1st day of January, 2020.</p>

<p>16.</p>	<p>28/2019 - Central Tax (Rate), Dt-31-12-2019</p> <p>and</p> <p>27/2019- Integrated Tax (Rate) Dt. 31-12-2019</p> <p>and</p> <p>28/2019- Union Territory tax(rate), Dt- 30-12-2019</p>	<p>➤ <u>Exemption of certain services as recommended by GST Council in its 38th meeting held on 18.12.2019</u></p> <ul style="list-style-type: none"> • In order to avail the exemption of levy of GST on One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units, the Central Government, State Government or Union Territory shall have 20 percent or more ownership in the entity directly or through another entity which is wholly owned by the Central Government, State Government or Union Territory which was previously 50 percent. • Further conditions are that the Leased plots shall be used for industrial or financial activity in industrial or business area and the same shall be monitored by the state government. • In case of any violation due to any reason, the original lessor, original lessee and any subsequent lessee, buyer or owner shall be jointly and severally liable for such amount of central tax as would have been payable on the upfront amount charged but for exemption contained therein, along with interest and penalty. • Also the lease agreement entered by the parties shall incorporate the terms and conditions, the fact that central tax was exempted subject to the above conditions and parties to the said agreements shall comply with the same.
<p>17.</p>	<p>29/2019- Central Tax (Rate), Dt-31-12-2019</p> <p>and</p> <p>28/2019- Integrated Tax (Rate), Dt. 31-12-2019</p> <p>and</p> <p>29/2019- Union Territory tax(rate), Dt- 30-12-2019</p>	<p>➤ <u>Notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.</u></p> <p>GST under RCM shall be applicable on services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.</p> <p>The RCM provisions requiring the body corporate (recipient of service) to discharge GST will apply in the following conditions:</p> <p>(a) The service provider / cab operator is a non-body corporate person i.e. a proprietorship concern, HUF or partnership firm.</p> <p>(b) The cab operator is unregistered or charging GST at any rate other than 12% in the bill.</p> <p>(c) The service recipient is a body corporate i.e. a company including private limited company or corporation set under separate statute.</p>

		<p>In case all the above 3 conditions are fulfilled, GST will be paid by the service recipient (body corporate) on their own under RCM.</p> <p>The RCM provisions are not applicable in the following situations:-</p> <p>(a) The cab operator / service provider is a body corporate; or (b) The cab operator / service provider is paying 12% GST (normal rate under HSN Code 9964) with or without availing ITC; or (c) The service recipient is not a body corporate i.e. it is a proprietorship or partnership firm.</p>
	<p>01/2020- Central Tax, Dt-1-1-2020</p>	<p>➤ <u>CBIC notifies certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017</u></p> <p>The following sections shall come into force with effect from 1.1.2020:</p> <ul style="list-style-type: none"> • Amendment of section 10- Turnover in case of Composition levy: The value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory. • Amendment of section 22- Threshold Limit in case of supplier exclusively in the supply of goods: The Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods. • Amendment of section 25- Procedure for registration: Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed. • Insertion of new section 31A- Facility of digital payment to recipient: The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed. • Amendment of section 44- Annual Return: The Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend

		<p>the time limit for furnishing the annual return for such class of registered persons as may be specified.</p> <ul style="list-style-type: none"> • Amendment of section 49- Payment of tax, interest, penalty and other amounts: A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act. • Amendment of section 52- Collection of tax at source The Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein. • Insertion of new section 53A- Transfer of certain amounts: Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union territory Goods and Services Tax Act, the Government shall, transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger. • Amendment of section 168- Power to issue instructions or directions: The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions. • Amendment of section 171- Anti-profiteering measure: Where the authority, after holding examination as required comes to the conclusion that any registered person has profited under such person shall be liable to pay penalty equivalent to 10% of the amount so profited. Provided that no penalty shall be leviable if the profited amount is deposited within thirty days of the date of passing of the order by the Authority
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	<p>02/2020- Central Tax, Dt-1-1-2020</p>	<p>➤ <u>Central Tax to prescribe a schema for E-Invoices which has been made optional from 01.01.2020.</u></p> <p>The above notification specifies the format of FORM INV-01 and amendment in FORM REG-01.</p> <p>➤ Due date of Form GST Tran-1 extended from 31st December,2019 to 31st March, 2020 in case of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal.</p> <p>➤ Due date of Form GST Tran-2 extended from 31st January,2020 to 30th April, 2020 in case of registered persons filing declaration in Form GST Tran-1 in above case.</p>							
	<p>03/2020- Central Tax, Dt-1-1-2020</p>	<p>➤ <u>CBIC Amends the transition plan for the UTs of J&K and Ladakh</u></p> <table border="1" data-bbox="526 743 1529 1971"> <thead> <tr> <th data-bbox="526 743 857 785">Notification no.</th> <th data-bbox="857 743 1192 785">Earlier</th> <th data-bbox="1192 743 1529 785">Amended</th> </tr> </thead> <tbody> <tr> <td data-bbox="526 785 857 1971"> <p>No. 62/2019- Central Tax, Dt-26- 11-2019, Paragraph 2 (iii).</p> </td> <td data-bbox="857 785 1192 1971"> <p>Those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th day of October, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October.</p> </td> <td data-bbox="1192 785 1529 1971"> <p>Those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 31st day of December, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020 have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the, 31st day of December, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020.</p> </td> </tr> </tbody> </table>		Notification no.	Earlier	Amended	<p>No. 62/2019- Central Tax, Dt-26- 11-2019, Paragraph 2 (iii).</p>	<p>Those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th day of October, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October.</p>	<p>Those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 31st day of December, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020 have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the, 31st day of December, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020.</p>
Notification no.	Earlier	Amended							
<p>No. 62/2019- Central Tax, Dt-26- 11-2019, Paragraph 2 (iii).</p>	<p>Those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30th day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October, 2019 have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30th day of October, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31st day of October.</p>	<p>Those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 31st day of December, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020 have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the, 31st day of December, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 1st day of January, 2020.</p>							

		<p>No. 62/2019-Central Tax, Dt-26-10-2019, Paragraph 3</p>	<p>The balance of State taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Ladakh from the 31st day of October, 2019, shall be transferred as balance of Union territory tax in the electronic credit ledger.</p>	<p>The balance of State taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Ladakh from the 1st day of January, 2020, shall be transferred as balance of Union territory tax in the electronic credit ledger.</p>
	<p>01/2020-Integrated Tax, Dt. 01-01-2020</p>	<p>➤ <u>CBIC notifies certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017.</u></p> <ul style="list-style-type: none"> The following sections shall come into force as on 1.1.2020. <p>Sec 114: Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the Government shall transfer to the State tax account or the Union territory tax account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time, as may be prescribed.</p>		

SIGNIFICANT CIRCULARS AND ORDERS

Sr. No.	Circular/ Order No.	Key Update
1.	127/2019- Central Tax Dt-04-12- 2019	<p>➤ <u>Seeks to ab-initio withdraw the Circular No. 107/26/2019 dated 18.07.2019.</u></p> <ul style="list-style-type: none"> • The Central Goods and Services Tax Act, 2017, hereby withdraws, ab-initio, Circular No. 107/26/2019-GST dated 18.07.2019 • Circular No. 107/26/2019-GST dated 18.07.2019 contained certain clarifications in relation to various doubts related to supply of Information Technology enabled Services (ITeS services) under GST.
3.	128/2019- Central Tax Dt-13-12- 2019	<p>➤ <u>Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons.</u></p> <ul style="list-style-type: none"> • W.e.f 24.12.2019, all communications (including e-mails) sent to taxpayers and other concerned persons by any office of CBIC would require generation and quoting of DIN (Document Identification Number). • Standardized formats of search authorization, summons, arrest memos, inspection notices etc. have been uploaded on the DDM site. These will be available for download w.e.f. 01.01.2020. • Any specified document issued without the electronically generated DIN shall be treated as invalid and shall be deemed to have never been issued.
4.	129/2019- Central Tax Dt-24-12- 2019	<p>➤ <u>Standard Operating Procedure to be followed in case of non-filers of GSTR - 3B return.</u></p> <ul style="list-style-type: none"> • Section 46 of the CGST Act read with rule 68 of the CGST Rules, 2017 requires issuance of a notice in FORM GSTR-3A to a registered person who fails to furnish return under section 39 (i.e. GSTR 3B) or section 44 or section 45 requiring him to furnish such return within 15 days. • Further section 62 provides for assessment of non-filers of return of registered persons who fails to furnish return under section 39 or section 45 even after service of notice to return defaulters • No separate notice is required to be issued for best judgment assessment under section 62 and in case of failure to file return within

15 days of issuance of FORM GSTR3A, the best judgment assessment in **FORM ASMT-13** can be issued without any further communication

- System generated message would be sent to all the registered persons **3 days** before the due date to nudge them about filing of the return for the tax period by the due date.
- Once the due date for furnishing the GSTR 3B is over, a system generated mail / message would be sent to all the defaulters immediately after the due date to the effect that the said registered person has not furnished his return for the said tax period; the said mail/message is to be sent to the authorized signatory as well as the proprietor/partner/director/karta, etc.
- **5 days** after the due date of furnishing the return, a notice in **FORM GSTR-3A** (under section 46 of the CGST Act read with rule 68 of the CGST Rules) shall be issued electronically to such registered person who fails to furnish return under section 39, requiring him to furnish such return **within 15 days**;
- In case the said return is still not filed by the defaulter **within 15 days** of the said notice, the proper officer may proceed to assess the tax liability of the said person under section 62 of the CGST Act, to the best of his judgment taking into account all the relevant material which is available or which he has gathered and would issue order under rule 100 of the CGST Rules in **FORM GST ASMT-13**. The proper officer would then be required to upload the summary thereof in **FORM GST DRC07**;
- For the purpose of assessment of tax liability under section 62 of the CGST Act, the proper officer may take into account the details of **FORM GSTR-1, FORM GSTR-2A**, information available from e-way bills, or any other information available from any other source, including from inspection under section 71;
- In case the defaulter furnishes a valid return **within 30 days** of the service of assessment order in **FORM GST ASMT-13**, the said assessment order shall be deemed to have been withdrawn in terms of provision of section 62(2) of the CGST Act. However, if the said return remains unfurnished within the statutory period of **30 days** from issuance of order in **FORM ASMT-13**, then proper officer may initiate proceedings under section 78 and recovery under section 79 of the CGST Act;
- In deserving cases, based on the facts of the case, the Commissioner may resort to provisional attachment to protect revenue under section 83 of the CGST Act before issuance of **FORM GST ASMT-13**.
- Further, the proper officer would initiate action under section 29(2) of the CGST Act for cancellation of registration in cases where the return has not been furnished for the period.

5.	130/2019- Central Tax Dt-31-12- 2019	<p>➤ <u>Clarification on RCM on renting of motor vehicles:</u></p> <ul style="list-style-type: none"> ● Where the supplier of the service charges GST @ 12% from the service recipient, the service recipient shall not be liable to pay GST under RCM; and, ● Where the supplier of the service doesn't charge GST @ 12% from the service recipient, the service recipient shall be liable to pay GST under RCM. ● RCM shall be applicable on the service by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient only if the supplier fulfils all the following conditions:- <ul style="list-style-type: none"> a. is other than a body-corporate; b. does not issue an invoice charging GST @12% from the service recipient; and c. Supplies the service to a body corporate.
6.	10/2019- Central Tax Dt-26-12- 2019	<p>➤ <u>Extension of last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31.01.2020</u></p> <ul style="list-style-type: none"> ● For the purpose of furnishing of the annual return electronically for every financial year certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 is to be furnished on 31st January 2019.
<p style="text-align: center;">For detailed Notifications, Orders and Circulars kindly follow below link- http://www.cbic.gov.in/htdocs-cbec/gst/central-tax-notfns-2017</p>		

RECENT CASE LAWS

1. [Eligibility of ITC on brokerage services paid for renting of immovable property](#)

Applicant	M/S Adwitya Spaces Private Limited
Journal of Publication	13/AAR/2018
Date of Ruling	27 th September 2018
Ruling Authority	AAR Tamil Nadu

FACTS
<ul style="list-style-type: none">• The Applicant is a Private Limited Company, registered under the Goods and Services Tax Act, 2017, engaged in the business of letting out of immovable property and is in receipt of rental income.• The Applicant has paid brokerage for the professional fees rendered by a broker for the facilitation of the rental of immovable property.
ISSUE
<ul style="list-style-type: none">• Whether ITC is available on the services of brokerage paid for the purpose of renting of immovable property?• Whether ITC can be adjusted against output tax liability payable against renting of immovable property?
HELD
<ul style="list-style-type: none">• The applicant is eligible to take credit of the CGST & SGST paid for the purpose of real estate brokerage services for renting of property on a fee basis rendered to the applicant subject to 16, 17 and 18 of CGST & SGST Act.• The ITC that can be availed can be adjusted against any output tax liability.

2. Transfer of Assets fastened to immovable property is chargeable under tax separately

Applicant	M/s Aquarelle India Private Limited
Journal of Publication	KAR ADRG 63/2019
Date of Ruling	20 th September, 2019
Ruling Authority	AAR Karnataka

FACTS
<ul style="list-style-type: none">• The Applicant is a registered dealer having its registered office in Karnataka which is used as its corporate office.• The Applicant had taken the premises on lease with effect from 01.07.2011 to 30.06.2022.• However, the applicant wishes to vacate his premises in the near future and intend to hand over the possession of the premises to the owner of the premises along with the furniture.• The said assets will be transferred without any monetary consideration to the owner of the premises. Further the applicant clarifies that the assets were purchased during the earlier indirect taxation Law and no input was claimed as the assets were capitalized in the books of the applicant.
ISSUE
<ul style="list-style-type: none">• Whether the disposing of assets on which no CENVAT/VAT credit was taken and on which no consideration will be received shall fall within the ambit of “Supply” as per Section 7 of the CGST Act, 2017?• If the answer to the above mentioned question is affirmative, what should the value appearing in the books be construed as “open market value” on which GST is discharged as per CGST rules 2017?
HELD
<ul style="list-style-type: none">• The AAR held that the transfer of assets fastened to the building on delivering possession to the lessor shall amount to supply within the meaning of “supply” within the section 7 of the CGST Act, 2017 and is chargeable to tax under the GST Acts.• The AAR on basis of Rule 27 and Rule 30 of the CGST Rules, 2017 held that the value of supply is determined in the following order-<ol style="list-style-type: none">1) Open market value of such supply2) Value of supply of goods of like kind and quality.3) 110% of the book value of such goods in the books of accounts.And if none of the above if possible, it needs to be determined as per the Rule 31.

3. Determination of classification back-end support services as intermediary services

Applicant	M/S Fulcrum Info Services LLP
Journal of Publication	KAR ADRG 55/2019
Date of Ruling	19 th September 2019
Ruling Authority	AAR Karnataka

FACTS
<ul style="list-style-type: none">• The Applicant is a Private Limited Company, registered under the Goods and Services Act, 2017, engaged in the business of providing back-end support services to its clients.• These back-end support services refers to assistance and support for export and import compliance, manual documentation preparation and other administrative services which include responding to requests for historic shipping documents, filing end user certificates, preparation of customized reports, etc.
ISSUE
<ul style="list-style-type: none">• Whether the services as described above would be classified as Other Support Services?• Whether these services would fall under the definition of intermediary services?
HELD
<ul style="list-style-type: none">• The definition of Other Support Services as per the pre-GST Regime included any support services inclusive of any advertisement, promotion, construction, works contract, renting of immovable property, security, testing and analysis in the nature of outsourcing. In the present case, the services provided by the Applicant is covered under the broad definition of Other Support Services and is also in the nature of outsourcing and therefore, it can be classified as Other Support Services.• These services do not fall under the definition of intermediary services because the applicant does not interact with any third party for the purpose of the business of the client. These carry out back-end services with relation to the functioning of the various systems implemented by the client and hence, outside the purview of the definition of intermediary.

4. E-Commerce Operator is liable to collect tax under Section 52 on the net value of supplies made through it

Applicant	M/s Humble Mobile Solutions Pvt Ltd
Journal of Publication	KAR ADRG 58/2019
Date of Ruling	19 th September, 2019
Ruling Authority	AAR Karnataka

FACTS

- The applicant states that he operates a technology based electronic platform service called “DriveU” which seeks to provide drivers on demand to customers who wish to obtain services of a driver.
- The drivers offering their services on the DriveU platform are individuals and independent service providers who have opted to enlist themselves with DriveU. The drivers are screened and trained prior to being listed as a driver represent himself to be an employee of the applicant. The user terms and conditions hosted on DriveU website expressly provide that the drivers are independent service providers and not employees of the applicant.
- Further, the applicant states that DriveU, in itself does not provide driving or transportation services. The customer offers the mode of transportation. The terms and conditions state that the provision of services by the drivers to customers is subject to the agreement entered into between them and the applicant shall under no circumstances be party to such agreement.

ISSUE

- Whether the applicant is liable to pay for tax for supply of services by another person through e-commerce platform operated by the applicant.

HELD

- **The applicant is not liable to pay tax for the supply of services by drivers through e-commerce platform operated by the applicant**, but he is liable to pay tax on the services provided to the drivers.
- Further, the **applicant is liable to collect tax under section 52 on the net value of taxable supplies made by the drivers** through it where a consideration with respect to such supplies is to be collected by the applicant.

5. Eligibility of ITC on Goods and Services procured before Effective Date of Registration.

Applicant	M/s Knowlarity Communications Pvt. Ltd.
Journal of Publication	KAR ARDG 62/2019
Date of Ruling	20 th September, 2019
Ruling Authority	AAR Karnataka

FACTS
<ul style="list-style-type: none">• The Applicant is a Company engaged in the business of providing cloud telephony internet based communication solutions to its customers in different states of India.• The Company is first required to take a virtual office in the state where it can get its telephone number registered which it obtained from a telephone operator.• The Company thus in order to save large amount of ITC charged by the telephone operator in the state of Karnataka got itself registered under GST Law in the state of Karnataka with Effective date of registration being 01.04.2018.
ISSUE
<ul style="list-style-type: none">• Whether or not a registered person under the GST Law claim eligible input tax credit of goods and services on invoices of goods and services procured or availed by the registered person before its Effective date of registration?
HELD
<ul style="list-style-type: none">• The AAR referring to Section 18(1) of the CGST Act, 2017 held that the applicant is not eligible to claim ITC on input invoices of goods or services procured or availed by a registered person before its effective date of registration.• In case of input being goods the applicant can however claim the ITC pertaining the stocks lying with such applicant on the day previous to the effective date of registration subject to the restrictions and conditions prescribed under the GST Act and in Rule 40 of the CGST Rules.

6. IGST should be paid by the importer on ocean freight even in case of import on CIF basis.

Applicant	M/s M.K. Agro Tech Pvt Ltd.
Journal of Publication	Taxknowledge.in
Date of Ruling	27 th September 2019
Ruling Authority	AAR Karnataka

FACTS
<ul style="list-style-type: none"> • The applicant is in the business of supplying edible oil and they import crude oil without separate charges for transportation from countries to Indian port o CIF basis. • When it enters from the Indian port, Basic Customs Duty and applicable Cess along with IGST is paid. • With respect to section 15 of Customs Valuation Rules, the applicant states that for the valuation of basic customs duty, cost of transportation is to be included.
ISSUE
<ul style="list-style-type: none"> • Whether under Reverse Charge Mechanism, IGST should be paid by the importer on ocean freight on the case of the CIF basis contract?
HELD
<ul style="list-style-type: none"> • In the instant case, the importer in India is liable to pay the tax under RCM as they are deemed to be the recipient of service liable to tax under RCM. • The valuation of the supply of goods involved in the imports is inclusive of the value of transportation service. The consideration relating to transportation of goods in case of import of goods is a part of the value of goods as per rule 10(2) of the Customs Valuation (Determination of Value of Import of Goods) Rules, 2007. • However, the taxable event is the import of goods into the territory of India and the valuation of the turnover of import of goods on which such tax shall be levied is as per the provisions of the Customs Act. Therefore, it is clear from the above that this tax is on the import of goods and not on the services. Hence there is no double taxation involved in the above transactions as these are two distinct taxable transactions, one relating to the supply of goods and other relating to supply of services. • It is ruled that IGST should be paid by the importer on ocean freight in case of CIF basis contract, under Reverse Charge.

7. GST on supply of Kapton Polyimide Film Adhesive Tape to Indian Railways

Applicant	M/s. Intek Tapes Private Limited
Journal of Publication	KAR ADRG 44/2019
Date of Ruling	17 th September, 2019
Ruling Authority	AAR Karnataka

FACTS

- The Applicant is a Company involved in the manufacture and supply of a wide range of pressure sensitive adhesive tapes. They import polyimide Film manufactured by Dupont, USA, under the brand name “KAPTON” and coat Silicon Adhesive over the same. The final product is called as “Kapton Polyimide Adhesive Tape” which is used in various industries and also by Indian Railways.
- The Applicant is classifying this pressure sensitive polyimide (KAPTON) film adhesive insulation tape under the heading **8546-Electrical Insulators if any material** which attracts GST @18%.
- The applicant is engaged in supplying the pressure sensitive polyimide (KAPTON) film adhesive insulation tape to the Indian Railways to use as an insulator in its locomotives. There exists heading 8607 – Parts of Railway or tramway locomotives or rolling stock which attracts GST @5%.
- The Applicant contends that as their products are used in railway locomotives, they should be considered as parts and their goods merit classification under Headings **8607**.

ISSUE

- In view of the above the applicant seeks clarification regarding the “applicable rate of tax on supply of kapton polyimide Films Adhesive Tape to Indian Railways for use in its railway locomotives”.

HELD

- Rate of tax on supply of Kapton Polyimide Film Adhesive Tape to Indian Railways for use in its railway locomotives shall be the rate of tax as applicable to goods covered under the heading 8546-Electrical Insulators of any material and thereof the **rate is 18%**.

8. [GST is liable on the supply of construction service to the land owner in lieu of transfer of development right.](#)

Applicant	M/s Teamview Developers LLP
Journal of Publication	Taxknowledge.in
Date of Ruling	30 th September 2019
Ruling Authority	AAR Karnataka

FACTS
<ul style="list-style-type: none"> The applicant is in the business of building, developing, constructing and trading in immovable properties and TDSs, providing construction or real estate or property development-related services. The applicant has entered into a Joint Development Agreement and LLP being entitled to 60% and the owners of the land to 40% of the built-up area
ISSUE
<ul style="list-style-type: none"> Whether the above, rates are applicable to constructions comprising entirely of construction of commercial space. If not, what is the rate of tax applicable both with ITC and without ITC? In the instant case can the applicant, the service provider of construction of commercial space utilize the ITC relating to the construction activity on the supply of other goods and services? Can input tax pay on inputs relating to construction activity i.e. on the construction of buildings / built-up space be utilized against the output tax payable on letting out of the same space?
HELD
<ul style="list-style-type: none"> The tax rate applicable to the supply of construction service to the landowner in lieu of transfer of development rights to the promoters portion is liable to tax at 9% under CGST and 9% KGST under entry no. 3(xii) of the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 3/2019-Central Tax (Rate) dated 29.03.2019. The applicant is eligible for an input tax credit on the same. Since the applicant is capitalizing his portion of the building as an immovable property, the applicant is not eligible to claim an input tax credit on the inputs and input services to the extent used for such construction as per section 17(5)(d) of the CGST Act, 2017. Since the input tax credit is not available relating to his portion of the constructed building (as answered in 2 above), the same is not available for utilization of it against the output tax payable on letting out of the same space.

9. 12% GST on affordable housing project construction services provided after 25.01.2018.

Applicant	M/s. Yash Nirman Engineers & contractors
Journal of Publication	GST-ARA-143/2018-19/B-95
Date of Ruling	23rd August 2019
Ruling Authority	AAR Maharashtra

FACTS

- M/s. Yash Nirman Engineers & contractors having registered office at D-6/N-14, M.G. Complex, Sector-14, Vashi, Navi Mumbai-400703 and registered under GST at Maharashtra bearing Registration No. 27ABLPV1823EIZK, engaged in the business of providing Works Contract Services more particularly construction services.
- M/s. Lakhani Builders: Pvt.Ltd. has been undertaking development of Residential project “La-Riveria” in Panvel having its “RERA No. P52000001858” with the intension of sale to the prospective apartment buyers wholly or partly.
- Residential Project “La-Riveria” consisting of two wings namely ‘La-Riveria A Wing ‘and “La-Riveria B Wing having ground floor plus podium parking level floor plus twelve ‘residential floors, with 70 numbers of apartment in each wing having less than 60 Sq. Mt. RERA Carpet Area.

ISSUE

- Whether the construction service provided by M/s. Yash Nirman Engineers and Contractors to M/s. Lakhani Builders Pvt. Ltd under the project “La-Riveria” qualifies for application of lower rate of CGST@6% and SGST @ 6% as provided in SI. No: 3- Item (V) – sub item(da) vide notification no: 01/2018-CT (Rate) dated 25-01-2018?

HELD

- The AAR held that “La-Riveria” falls under **affordable housing category** and thus M/s. Lakhani Builders Pvt. Ltd. is qualified to avail the benefit of application of lower rate of CGST@6% and SGST@6% as provided in SI. No. 3-item(V) – sub item (da) vide notification no. 01/2018-CT(Rate) dated 25-01-2018.
- However, the benefit of reduced rate would be available to them only in the cases of supply effected after 25.01.2018 i.e. the date on which Notification 1/2018-Central Tax (Rate) was issued and the benefit of this reduced rate would be applicable in case of only those flats which are of carpet area upto 60 sq mtrs., in this scheme, which is covered in the category of affordable housing.

10. Classification of sale of foreign going vessels stores as export of goods.

Applicant	M/S Shewratan Company Private Limited
Journal of Publication	32/WBAAR/2019-20
Date of Ruling	11 th November 2019
Ruling Authority	AAR West Bengal

FACTS
<ul style="list-style-type: none">The Applicant is a Private Limited Company, registered under the Goods and Services Act, 2017, engaged in the business of providing foreign going vessels stores such as paint, rope, spare parts, etc.
ISSUE
<ul style="list-style-type: none">Whether the sale of foreign going vessels stores is classified as export of goods?
HELD
<ul style="list-style-type: none">As per Section 2(21) of Customs Act, 1962 the supply of foreign going vessels stores is not classified as exports or zero rates supplies, unless it is marked specifically for a location outside India. Therefore, the applicant is liable to pay tax on such supplies under the CGST Act or IGST Act, as applicable.

Annexure-A

FAQS ON E-INVOICE ROLLOUT

<u>TOPIC</u>	<u>QUESTIONS</u>	<u>RESPONSE</u>
Offshore access to IRP	Can a foreign service provider integrate with IRP?	Yes, but only from within the shores of India.
	If yes, where can the integration specifications be found?	The specifications are to be released shortly. They will be available through links on the gst.gov.in website.
	If no, is GSP the right party to integrate against? What are GSP's responsibilities and liabilities in such setup towards the private service provider?	The APIs will be available over internet. GSPs are not the only entities who will be provided the API access. It will be widely made available to businesses of their software service providers.
ASP	We saw a term "Application Service Provider". What is the definition of this and how can one become ASP?	ASPs are software service providers who route their GST traffic through GSPs. Any software provider of financial services in the indirect tax domain can push data to GST system through GSPs. As far as IRP is concerned, access will be provided over internet. No such category of GSP/ASP will be created for access to IRP.
IRP - Bulk e-invoice	Is batch (bulk) submission of e-invoices to IRP allowed? We saw that this will be enabled in API based mode.	APIs will permit upload of JSON payloads. The invoices shall be accepted one at a time, though you may push invoices sequentially. The system shall be designed so as to scale and respond to API requests so as to enable the acceptance of millions of invoices per day, to start with.
IRP	What indicates for the supplier (and respectively) buyer that IRP has approved the e-invoice?	The IRP will respond with a signed IRN to the seller. IRP will also return a QR code, with digital signatures of the IRP. The QR code content will be as published in the FAQs on our website (www.gstn.org/e-invoice).
	The fact that QR code was assigned and IRN signature added?	Yes. As described above and in the FAQs. Disclaimer QR code will not have status of invoice.
	Or will there be another artefact returned?	No.

	Or the only way to ensure the validity of e-invoice is by manually logging into GSTN portal and manually / visually reviewing invoices available in the portal?	No. As described above.
IRP Validations	Can IRP reject the submitted invoice?	IRP will validate for GSTIN existence (of seller and buyer) and de-duplication of the invoice. If non-existent GSTIN and/or a duplicate invoice is found, the invoice will be returned with relevant error codes, without registering it.
	If yes, what will be returned to the supplier?	Error codes.
	What validations will IRP be performing?	IRP will validate for only GSTIN correctness and whether invoice already exists in the GST system. (This validation of existence in GST system will be based on the GSTIN-InvoiceNumber-typeofdocument-FY combination, which also are used for the IRN generation)
Signing of JSON by seller	Is the supplier required to sign JSON before submitting it to the IRP?	It is optional.
IRP	Will the IRP return both signed JSON and signed PDF? Or just JSON?	IRP will return the signed JSON. No PDF will be returned.
	Whose digital certificate will be used to sign the invoice- taxpayer's and or third parties along with the IRP's, total of 1 or 2 signatures?	The signature will be of IRP.
	How can the digital certificate be uploaded into IRP?	The digital certificate is not required (this is kept with the user). The signed (optional) JSON will be received at the IRP.
	What are other technical requirements to e-signature?	No other technical requirements are there. The seller can sign the JSON and upload it with the signature placed in the optional placeholder for the signature.
Mailing by IRP	What will IRP be email distributing to the buyer- JSON or PDF? Or both?	No mailing of the e-invoice will be done by IRP.

	What happens if the email bounces (does not reach the recipient)?	As above.
Business query	Is the supplier allowed to distribute the e-invoice to the buyer?	Yes.
	If yes, what must alt. is allowed to be distributed- the JSON, the PDF or both?	As deemed fit by the seller. However, in order to make use of the e-invoice schema, it should be shared in the JSON format so that it can be read by the ERP of the buyer and straight away visible in the buyer's relevant books.
	Is the supplier allowed to create and distribute business invoice, i.e. file that contains other elements in excess of what is required for clearance with IRP?	The e-invoice schema has mandatory and optional parameters. The optional parameters can also be sent by the seller to the buyer as per the published e-invoice schema and needed by business need.
	Are there any requirements to how non-Tax invoice must be marked up?	The invoice having no tax component is generally known as bill of supply. Thus, challan and bill of supply are not required to obtain IRN.
Changes in law / Rules	There are inconsistencies between content requirements of the published invoice template and the GST law. When and how will this be addressed?	These will be addressed by relevant notifications and rule changes. Relevant provisions of the law will be amended.
IRN	As IRN can be created by the supplier / supplier's vendor directly:	Yes.
	Where can we find detailed specifications for this?	IRN will be generated by IRP only. It is not required to be generated by the business. Just for information, SHA256 is the algorithm that is to be used to generate the IRN using 3 parameters viz: GSTIN of seller, invoice number of seller, financial year.
	Who has to apply for this, the supplier or the technology provider?	As answered above.
Changes in law / Rules	In the current legislation it is required to issue invoice triplicate [two documents marked accordingly] for sale of goods and invoice duplicate [two documents marked accordingly] for sale of services.	

	Will this requirement be abolished for all taxpayers?	The rules are proposed to be changed so as to address these issues.
	Will this requirement be abolished only for those taxpayers issuing invoices via the IRP system? In other words, will there be two parallel invoicing processes?	As above.
	The sub rules mandate signing of invoice by seller. Will this be amended?	Signing of invoice is also based on the business need and relationship between buyer and seller. This need shall continue as per existing business flow. Signing of the json payload to IRP has already been answered to be optional (see response above).
Invoice PDF	Invoice legibility:	
	Under the current regulations, invoice legibility must be ensured and use of PDF is strongly recommended.	QR code will provide the requisite and relevant information about the invoice. PDF will not be returned by IRP. PDF can be generated by the seller using the signed QR code that will be returned by the IRP.
	How does this requirement look under the new regulations?	The machine readability will eliminate the need for printing. Moreover, the QR code will enable to validate the important contents of the invoice as registered by the IRP.
Other Documents	Which documents are exactly included in the scope of the mandate?	
	What are the requirements for other document types, such as credit/ debit note, ISD invoice, Bill of supply, Delivery challan, Receipt voucher, advance receipt, Payment voucher, Self-invoice?	ISD invoice and ISD credit note are the documents issued by input service distributor ; therefore, IRN will also be required on these documents as per provisions of the law.
	What applies to export transactions / invoices?	Exporter has also to issue tax invoice which is required to be reported like any other transaction. It is applicable in export invoices.

	What applies to import transactions / invoices?	Creator of document is required to generate the e-invoice. Hence bill of entry generated by customs on import of goods is not required to obtain IRN.
	The April 1, 2020 mandate, Are there any exceptions, e.g. armed forces, banks, telecom companies?	From Jan 2020, companies with annual turnover > 500 crores will begin using e-invoice. Thereafter, as per notifications of the Govt, companies with lower turnover will also begin to use e-invoice.
Schema	Is it possible to annotate a document type in the schema?	It has been provisioned as per the e-invoice schema.
IRP	Is there any contingency process for when IRP is not accessible / available?	Yes.
	If yes, where can specifications be found?	There will be more than 1 IRP to ensure continuity of business. All IRPs will use a common set of APIs to ensure compatibility and interoperability from businesses.
	If no, how should the supplier issue e-invoices during the time IRP is down?	As above.
Archiving	Will anything change from e-archiving perspective?	This service is not to be provided by IRP.
Exemption for industry	Banks and telecom companies do not use ERPs and they have multiple applications and also generate large number of invoices each month. They may be exempted from the trial for a month and may be brought from 1/2/2010.	From Jan 2020, it is to be rolled out as per the implementation plan of the Government. Exemptions, if any will be as per notifications by the Government.
IRN	IRN is to be generated using GSTIN of seller, Inv number and Date. CN/DN may have the same serial number as the Inv number as they are not generated using the same series. Thus there is need to incorporate Document type in generation of IRN.	The e-invoice schema is capturing the type of document which are addressing the issues raised.

IRN	The writing of hash (64 digit string) on Invoice is not desirable on account of the following	
	Mere writing will not indicate that it has been reported to IRP. The current proposal to allow generation of hash (as IRN) will not serve any purpose.	IRN is necessary to ensure the uniqueness of the invoice across ALL businesses in a particular FY across India. Hence, IRN will be included in the QR code. It is not needed to be generated by the business or printed on the invoice.
	In case it has to be validated, one will have to enter 64 digits to compare the same with generated hash.	This is going to be done by the systems. No human is required to manually calculate, generate, remember or write the IRN (hash).
	Thus, it is better to make digitally signed QR Code as response which will be proof of registration and can be used to read the main contents of Invoice.	QR code will include the IRN.
QR code	Will QR code be required to be printed?	QR code returned by the IRP will be printed by the business, if invoice is being printed.
API specs	In absence of API specifications, development work can't be done by S/W companies.	These are expected to be published shortly.
API specs	Will NIC provide new APIs for e-way bill?	E-way bill will continue to function as it is. No new APIs for e way bill will be published.
Business Query	Large taxpayers (who will be mandated to generate e-invoice and report to IRP) will be selling to smaller ones who will not be required to be on e-invoice. How will small guys get the invoice and ITC?	The large tax payers can convert the signed e-invoice from the IRP into an PDF and send these PDFs or printouts, or as they are conducting their business, to their small buyers.
Schema	Line items in an invoice be increased to 1000 from current limit of 250.	The line items can be 10000 per e-invoice.
Amendments	Can invoice uploaded on IRP be amended? If yes, how will amendment of Invoice data uploaded on IRP be done?	E-invoice reported to IRP will be pushed to the GST System. Any amendments to be made will be done on the GST system only and not on the IRP. However, if the business wants to cancel an already reported invoice, he may do so by uploading the IRN or by uploading the following: - GSTIN

		<ul style="list-style-type: none"> - Type of document - document number - document date <p>Once an invoice is cancelled, the same invoice number can not be used again to generate another invoice.</p>
Cancellation	How will one cancel the invoice uploaded on IRP?	As described above.
Applicability	Will there be any exempt sectors from the e-invoice mandate	Government will notify the exemptions, if required.
Schema	Is there any Place of Supply in the schema?	Yes, it is covered in the e-invoice schema.
Mapping of e-invoice to ANXs	Will the e-invoice be mapped to the ANX 1 / 2 by IRP or will the tax payer have to do that?	The IRP will push the data (payload) to the GST System. The GST system will convert the e-invoice received and populate it into the GST ANX 1 and GST ANX 2 of the seller and buyer respectively.
E-Way Bill	Will IRN be a part of the E Way bill?	It will depend upon the notifications by the Government.
	How does the user get the e way bill?	E way bill will continue to be generated as per the current method.
IRN	Is the IRN needed to be printed on the invoice?	The IRN is a mandatory part of the e-invoice and hence has to be a part of the invoice for all formal purposes.
E-Way Bill	Will the e-invoice schema have the transporter id so that e way bill can also be generated using this?	Transporter ID parameter will be created in the e-invoice schema. Part A of the e-way bill will be populated from the e-invoice schema data itself.
E-Commerce	Can e-commerce companies generate invoices for the sellers on their platform?	The matter has been taken up with the Government to allow E-commerce operators, (as approved by the Government from time to time), to generate the invoices on behalf of sellers, provided the sellers explicitly authorize them to do so.
IRP	Will json upload facility be available from Jan 2020?	Yes JSON upload will be enabled from Jan 2020.
ANX 1	What will happen if ANX 1 is updated after the invoice has been pushed into the IRP?	Both the versions will be kept and available in the GST system, as part of the e-invoice registration at the IRP and secondly in the GST system, when being amended.
Schema	When is the section on delivery_or_invoice_period mandatory?	In case of continuous supply of services.

	For “supplier legal name” which name is needed – as per PAN or as per GSTIN?	Legal name of PAN is taken as the input for registration of GSTIN.
	When does the “payee information” become mandatory?	This is optional.
	For “billing_name” the description of the schema says ‘buyer legal name’ but the explanatory notes says ‘trade name of buyer’. PI clarify which is to be used.	Buyer legal name is to be used
	For ‘payer_financial_account’ description says ‘account number of payee’. PI clarify if its for payer or payee.	The same can be changed to Seller
	For ‘modeofpayment’ would a supplier know whether the payment by buyer would be by cash or credit?	Seller may dictate and specify the mode of payment to the buyer.
	For ‘document total’ the section is mentioned as optional but the field is mentioned as mandatory. PI clarify.	The field becomes mandatory only if you choose to use and fill the section A1.3. Else it remains optional.
	For ‘Document Total -> Tax_Total’ there is a conflict with the cardinality. If the max cardinality is 1, how can there be 2 instances of this field? PI clarify.	This is only informative field
	PI explain the mechanism of handling TCS by e-commerce players. Where and how will this be reported?	Invoice is issued by supplier and IRN will also be obtained by the supplier whereas e-commerce operator facilitates such supply and is not required to obtain IRN. Therefore, TCS is not a part of the invoice of e-commerce operator.
Tax Collected at Source	Is the physical copy of invoice needed for movement of goods? The current law provision mandates this. How will it be treated with e-invoice?	Relevant changes will be notified by the Government.
E Way Bill	Is it possible to have > 1 QR code on the invoice?	Yes, the seller is free to use his business flow/process as he is currently doing, by using the e-invoice schema. The IRP’s QR code has to be in the e-invoice, as it validates the invoice. If seller wishes to place more than 1 QR code, then he needs to properly annotate them to clarify which is which.

QR Codes	What parameters will be validated by the IRP	The IRP will check for the GSTIN, invoice number, financial year and also for de-duplication of this unique combination in the GST system.
IRP	How will IRP validate for wrong GSTIN or cancelled GSTINs?	IRP will have the existing and valid GSTINs for validation. Wrong GSTINs, deleted GSTINs, cancelled GSTINs will be rejected by the IRP.
IRP	Taxpayers will be allowed to upload e-invoices created for B2C supplies also.	In long run, this may be allowed.
Business	Taxpayer may sign the e-invoice payload before sharing the same with buyer as well as IRP. This should be allowed.	This is allowed.
	E-commerce operators should be enabled to create Invoices on behalf of the vendors just like transporters are enabled to create e-way bill for their clients.	As described above.
E-commerce	In case of export, the tab of 'with/without payment' should be made mandatory.	It has been made mandatory in the e-invoice schema.
Business	Large business (> 100 crores) also has B2B and B2C door to door delivery. Will he also be required to print QR codes on the invoices?	Yes.