

Documentation & E - way Bill [Section 31 to 34 r/w S. 68 and Rule 46 - 55 & R. 138, 138A/B/C/D/E] (1/4)

1. VARIOUS DOCUMENTS

Tax Invoice (S. 31 of CGST Act r/w R. 46 of CGST Rules)

- To be issued by taxable person making **taxable supplies of goods & services.**
- Invoice number** – Max16 digit [unique series for each FY.]
- Content:** Name, address, GSTIN of supp. & recpt., Inv No., Inv Dt., on request of unregistered recipient, tax invoice to be issued if value < Rs. 50,000 containing name, add. & state code, HSN, Description, Qty, Inv value, taxable value, tax, tax rate, POS if inter-state supply, add. of delivery if diff from POS, tax payable on reverse charge (Yes/No), & Sign or DSC. Name of the state of recipient shall be deemed to be address of recipient for OIDAR & online money gaming supplier supplying from outside India
- HSN** - If TO is upto Rs. 5 Cr then 4-digit HSN is required for B2B supplies (Optional in case of B2C), More Than Rs. 5 Crores – 6 Digit HSN is required (B2B as well as B2C), For Import Exports 8 digits is required.
- Movement – **Other than supply** (Job-work etc.), **delivery challan** to be issued u/r 55 of CGST Rules
- Tax Invoice for goods** to be issued in **triplicate** i.e., Original for recipient, duplicate for transporter, & Triplicate for supplier. Tax Invoice for **services** to be issued in **duplicate** i.e., Original for recipient, duplicate for supplier.
- Insurer, Banking Company, Financial Institution and NBFC** can issue **Consolidated tax invoice** for the supply of services made **during the month, at the end of the month** (*Serial No. & Address of recipient are optional particular*)
- Banks, insurers, telecom operators etc. **may issue tax invoice for inter-branch transaction before** or at the time such supplies were recorded in books **or before expiry of quarter during which supply was made.**
- Goods transport agency (**GTA**) transporting goods by road shall **ensure mandatory particulars** in addition to rule 46 which are **Gross weight of consignment; Name of the Consignor and Consignee; Regn. No. of Vehicle; Details of goods transported; Origin and destination; GSTIN of person liable to pay tax whether as consignor / consignee / GTA.**
- Passenger transport agency – Ticket** issued is deemed to be **Tax Invoice** (*Serial No. & Address of recipient are optional*)
- Where the supply is made **on payment of IGST**: - “Supply meant for export/supply to SEZ unit or SEZ developer for authorised operations on payment of integrated tax” or; Where the supply is made **without payment of IGST**: “Supply meant for export/supply to SEZ unit or SEZ developer for authorised operations under bond or letter of undertaking without payment of integrated tax.” Further, in lieu of the State name & State code, the details of the **country of destination** would have to be provided.
- No Tax Invoice / Bill of supply** is required if **value is below Rs. 200** and recipient is unregistered & do not require such invoice. (However, he shall raise consolidated tax invoice at end of each day) (not applicable to cinematograph films supplier). Their electronic ticket would be deemed to be a tax invoice
- Person who are **not required to issue e – invoice shall put the declaration** on invoice as to their aggregate turnover is not more than notified limit and E – invoice provisions are not applicable to them. [NN 14/2022 – CT dated 5th July, 2022]

Other Documents:

- ❖ **Revised tax invoice** – For the period liable for registration till date of grant of registration, to be issued w/i 1 month from grant.
- ❖ **Bill of Supply (BOS)** to be issued by composition person or exempt supplier of goods or services
- ❖ **Refund Voucher** - Refunding the money which was received in advance for service but subsequently supply was not made.
- ❖ **Receipt Voucher** - Receipt of advance for supply of services. If rate of tax not known take 18% & Inter-state supply respectively.
- ❖ **Payment Voucher** - Making payment to 9(3)/9(4) suppliers (whether or not regd.)
- ❖ **Self-Invoice** – Taking RCM services from unregistered persons **to be issued w/i 30 days from receipt of G/S** (Govt. Dept. having TDS number shall be treated as unregd. person for the purpose of self – invoice.)
- ❖ **Invoice-cum-Bill of Supply** – Supplying **taxable as well as exempted** to an **unregistered person**
- ❖ Tax Invoice / Bill of supply to accompany transport

Credit Notes under GST (Section 34(1) of CGST r/w R. 53)

Meaning: -

Credit note will be issued by SUPPLIER in below cases:

- ❖ Actual value of supply < than stated in the original tax invoice;
- ❖ Tax charged in the original tax > than that applicable on the supply;
- ❖ Goods supplied are returned by the recipient or are deficient.

Time-limit to declare Credit Note in Return: -

In the return for the month during which such credit note has been issued but not later than 30th November of SFY, or the date of filing annual return, whichever is earlier.

Manner of Issue of Credit Notes: - (3 Copies for Goods, 2 for Services): -

- ❖ Consolidated credit note can also be issued

Circular: Clarification in case of Pharma Sector (Expired Medicines)

A person returning the time expired goods may treat such returns as below: -

- Fresh supply:** The person giving return the goods shall be treated as supplier. The person accepting the goods can take ITC. However, manufacturer cannot avail ITC as the said goods are going to be destroyed. Thus, ITC will be ineligible.
- Return of Goods:** The person accepting the return of goods shall issue credit note with GST if goods are coming to him within time-limit, otherwise financial credit note to be issued. The manufacturer is liable to reverse the ITC on original purchase.

Debit Notes under GST (Section 34(3) of CGST r/w R. 53)

Meaning: -

Debit Note will be issued by SUPPLIER in below scenarios: -

- ❖ Actual value of supply > than stated in the original tax invoice;
- ❖ Tax charged in the original tax invoice < than applicable on the supply
- ❖ A debit note issued under Section 74 - supplier shall mention “INPUT TAX CREDIT NOT ADMISSIBLE” on debit note

Time limit to issue Debit Note: -

A debit note may be raised and uploaded subsequently, with no restriction as to the time period for doing so. (However, Debit Note ITC can be claimed upto 30th November of SFY in which debit note was issued or actual date of filing annual return whichever is earlier)

(Consolidated debit note can also be issued in same way like consolidated credit note is being issued)

PROCEDURE TO MOVE GOODS IN KNOCKED DOWN OR SEMI-KNOCKED DOWN CODITION

Where goods pertaining to one invoice are transported in multiple vehicles. For example, goods transported in semi-knocked down or completely knocked down condition, the e-way bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and:

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

Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

By CA Keval Mota

3. E - WAY BILL UNDER GST

E – way Bill helps in monitoring and tracking movement of goods. **Section 68** of CGST Act, 2017 mandates to carry prescribed documents which states E – way Bill as per Rule 138 of CGST Rules

Documents to be carried by person in charge (i.e., Transporter): Tax Invoice / Bill of supply or delivery challan & E – way bill (subject to its applicability), in case of imported goods - bill of entry shall be carried.

Applicability:

It shall be generated by person causing movement of goods of **consignment value exceeding** Rs. 50,000/- (Consignment value means invoice val. Incl. GST but excl. exempt supplies) in relation to a **supply**; or for reasons **other than supply**; or due to **inward supply from an unregistered person** (Examples of “reasons other than supply” can be goods send to job-work.)

Other aspects: -

1. **Mandatory E - way bill irrespective of Consignment Value:**
 - (a) Inter-State transfer of goods by principal to job-worker
 - (b) Inter-State transfer of handicraft goods by a person exempted from obtaining registration (such person can opt for enrolment number and generate E – way Bill)
2. E - way bill shall be generated in **form GST-EWB 01**. There are two parts of GST EWB 01, PART A & PART B. In Part A GSTIN of supplier & recipient, Place of delivery, nature of document, HSN, etc. are to be filled
3. **Rail, Air, Vessel Do Not generate E – way Bill.** Supplier has to generate E – way bill
4. **EWB reqd. to take delivery** when goods are transported by **railways**, otherwise it will not be delivered
5. **Validity:** Valid in other states as well.
6. **1 E-way Bill reqd. in “Bill to Ship To” Model** as there is single movement of goods.
7. **Unregistered transporters:** can get enrolled and have 15-digit TRANSIN on e-waybill portal before generation
8. **Delivery Challan:** In case where movement is other than for supply, value in delivery challan shall be taken
9. **Part A filling:** Information in Part-A be furnished by the transporter or ECO or courier agency, on an authorization by RP
10. **Assignment of E-way Bill:** The who filled Part A, or the transporter, may assign the e-way bill number to another registered/enrolled transporter for updating the information in Part B. After Part B is assigned to another transporter, further assignment cannot be by person who had filled Part A
11. In Part B vehicle details are to be filled (certain exceptions are there)

Exceptions

 - (a) Distance between **consignor to transporter** is **upto 50 kms.**
 - (b) **Goods** are **transferred** from one conveyance to another and distance between **transporter** and **consignee** is **upto 50 kms.**
 - ❖ Where multiple consignments are intended to be transported in one conveyance, transporter may indicate the serial number of e-way bills generated for each invoice and can generate consolidated E – way bill in form GST EWB – 02.
 - ❖ Consolidated EWB is like a trip sheet and it contains details of different e-way bills in respect of various consignments being transported in one vehicle

(i) Validity of E – way Bill: -

E – way bill is valid for the period from generation upto below specified validity periods. As per explanation 2 to rule 138(3) of CGST Rules, validity begins when Part B is filled for first time:

Distance	Validity
Upto 200 km (20 kms in case of over-dimensional cargo** or multimodal shipment in which at least one leg involves transport by ship)	1 day from relevant date**
For every 200 km or part thereof (20 kms in case of over-dimensional cargo or transport involving ship)	1 additional day from relevant date**

***Relevant Date means mid – night of the day on which E – way bill is generated.*

(ii) **Cancellation of E - way Bill can be done within 24 hours of generation. E – way bill verified in transit cannot be cancelled.**

(iii) **Extension of E – way Bill can be done** if goods do not reach destination in validity period due to natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc., the validity can be extended. The validity of the e-way bill may be extended within 8 hours from the time of its expiry.

(iv) **Recipient** have to **communicate their acceptance or rejection within 72 hours of the generation or the time of delivery of goods whichever is earlier, otherwise** deemed acc.

(v) Blocking of E - way Bill [R. 138E]:

E – way bill (Part A) cannot be generated if:

- ❖ Composition person / presumptive person failed to file CMP 08 for 2 consecutive quarters;
- ❖ Other than composition / presumptive person has not filed returns for 2 consecutive months, tax periods;
- ❖ Other than composition / presumptive person not furnished the statement of outward supplies for any two months or quarters
- ❖ Whose registration has been suspended under the R. 21A

Note: However, e-way bill generation facility is blocked only in respect of any “outward” movement of goods of the registered person who is not eligible for e-way bill generation as per rule 138E. E-way bills can be generated in respect of inward supplies of said registered person.

No Reqmt. Of E-way bill if goods transported by non-motorised vehicle.

- (a) **Supply of goods from DTA unit to SEZ is defined as Inter State Supply.** However, if such supply is in same state, e way bill is not required if such movement has been exempted by SGST Rules
- (b) Where each invoice value is upto Rs. 50,000/-, but if aggregated then its exceeding Rs. 50,000/- and are being supplied **in a single conveyance to single recipient**, then E-way bill would be required to be generated.
- (c) Non-issuance of e-way bill may result in the following consequences:
 - ❖ Imposition of penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable), whichever is higher
 - ❖ Detention and seizure
 - ❖ Confiscation of goods and the conveyance

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OTHER RULES RELATING TO E – WAY BILL

Rule	Documents and devices to be carried by a person-in-charge of a conveyance
138A	
(1)	The person in charge of a conveyance shall carry a) the invoice or bill of supply or delivery challan, as the case may be; and, b) a copy of the e-way bill in physical form or the e-way bill number in electronic form (other than rail, air or vessel) In case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer and furnish such details in PART A
(2)	E - Invoice may not be physically carried
(3)	Auto Population of Part A Details if E Invoice is made
(4)	a class of transporters has to obtain RFID embedded on conveyance
(5)	The Commissioner may require the person-in-charge of the conveyance to carry the tax invoice or bill of supply or bill of entry or delivery challan instead of E - way Bill.
138B	
(1)	Commissioner may authorise P.O to intercept
(2)	Installation of RFID by Commissioner
(3)	Commissioner may authorise P.O to physically verify
Proviso to (3)	Any officer can carry out physical verification with commissioner's approval, on receipt of specific information on evasion of tax
138C	
(1)	Summary report shall be uploaded online by PO w/i 24 hours from Midnight in PART A, & final report in PART B, w/i 3 days of inspection (+3 days extension possible)
(2)	Physical Verification can be done only once during transit
(3)	Hard Copies of Notices to be shown to another tax authority if intercepted
138D	
(1)	Where a vehicle has been intercepted and detained for a period exceeding 30 minutes, the transporter may upload the said information in specified form on the common portal.
138E	
(1)	Already covered (Blocking of E - way bill)

DEPARTMENTAL CLARIFICATION

Recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 [as discussed earlier]. Furthermore, as per rule 56(7), books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's APoB) by the recipient taxpayer may be maintained by him at his PPOB. Thus, the facility of declaring APoB by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters. [Circular No. 61/35 /2018 GST dated 04.09.2018].

MANDATORY & OPTIONAL FIELDS ON TAX INVOICES ISSUED BY VARIOUS PERSONS

Sr. No.	Class of supplier	Document	Optional	Mandatory
1.	Insurer, Banking, Company, Financial Institution and NBFC*- Rule 54(2)	Consolidated Tax Invoice or any other similar document at the end of the month for services supplies during the month.	a) Serial no. b) Address of the recipient of services	All particulars as specified in Rule 46 other than that specified in 'Optional' column. [Signature or digital signature of supplier or his auth. Representative not required.]
2.	Goods transport agency (GTA) Transporting goods by road- Rule 54(3)	Tax Invoice or any other similar document	N.A.	In addition to those cited in Rule 46; a. Gross weight of consignment; b. Name of the Consignor and Consignee; c. Regn. No. of Vehicle; d. Details of goods transported; e. Details of place of Origin and destination; f. GSTIN of person liable to pay tax whether as consignor / consignee /GTA.
3.	Passenger transport -Rule 54(4)	Tax invoice or ticket	a. Serial no. b. Address of the recipient of services	All particulars as specified in Rule 46 other than that specified in Optional column [Signature or digital signature of supplier or his authorised representative not required].
4.	Exhibitor of cinematographic films in multiplex screens- Rule 54(4A)]	Electronic Ticket	Details of the recipient of service	All particulars as specified in Rule 46 other than that specified in 'Optional' column Issue of electronic ticket optional for Supplier of such service in a screen other than multiplex screen
5.	OIDAR supplier or supplies through ECO to Unregd. person			Name, Address and PIN code to be prescribed

5. E – INVOICING PROVISIONS UNDER GST

INTRODUCTION:

E-invoicing is not generation of invoice by a governments' portal. Taxpayers will continue to create their GST invoices on their own Accounting/Billing/ERP Systems as per e-invoice schema. These invoices will then be reported to 'Invoice Registration Portal (IRP).' On such reporting, IRP will generate a unique 'Invoice Reference Number (IRN).'

ADVANTAGES OF E-INVOICING:

- (i) Auto-reporting of invoices into **GST return**.
- (ii) Auto-generation of **e-way bill**.
- (iii) Substantial **reduction in transcription errors**
- (iv) **Standardization** and inter-operability.
- (v) Complete **trail of B2B invoices** is available with the **Department**.
- (vi) Eliminate the **fake invoices claiming fictitious input tax credit** (ITC) by raising fake invoices.

A registered person (except specified class of persons), whose **aggregate turnover in any preceding financial year from 2017-18 onwards exceeds Rs. 5 crores** have been notified as class of persons who shall prepare e-invoice in respect of

- ❖ **B2B supplies (supply of goods or services or both to a registered person) or,**
- ❖ **Exports of goods or services or both**

FOLLOWING ENTITIES ARE EXEMPT FROM THE MANDATORY REQUIREMENT OF E-INVOICING:

- (i) SEZ units (excluding SEZ unit developers)
- (ii) Insurer or banking company or financial institution including NBFC
- (iii) GTA
- (iv) Passenger transportation service supplier
- (v) Cinematographic Film
- (vi) Government Department and a local authority.

Amendment of invoices is **not possible through** the IRP (**e-invoice portal**). **Cancellation cannot be done after 24 hours of generation.**

Note: Govt. department registered for deducting TDS would be treated as B2B. Thus, person supplying goods/services to such govt. departments would be required to generate E – invoice (if applicable)

Imp Area: If above persons are recipient then E – invoice is required

6. DYNAMIC QR CODE IN GST

APPLICABILITY OF QR CODE PROVISIONS:

All B2C invoices (supply of goods or services or both to an unregistered person) (except exports & some specified supplies) issued by a registered person whose **aggregate turnover in any preceding financial year from 2017-18 onwards exceeds Rs. 500 crores** will have a Dynamic QR code on their tax invoices.

BELOW SUPPLIERS ARE EXEMPT FROM QR CODE REQUIREMENT

- (i) Insurer or banking company or financial institution including NBFC
- (ii) GTA
- (iii) passenger transportation service supplier
- (iv) Cinematographic Film
- (v) OIDAR Supplier

Details are required to be captured in the Quick Response (QR) Code [Circular 146]

[QR Code should be such that it can be scanned for making payment, whether or not actually payment is done or not]

- (i) **Supplier GSTIN number**
- (ii) **Supplier UPI ID**
- (iii) **Payee's Bank A/C number and IFSC**
- (iv) **Invoice number & invoice date,**
- (v) **Total Invoice Value and**
- (vi) **GST amount along with breakup i.e., CGST, SGST, IGST, CESS, etc**

Wherever an **invoice is issued** to a:

- ❖ Recipient **located outside India**, for supply of services, for which the **POS is in India**, and
- ❖ **Payment is received** by the supplier in **foreign currency**, or through **RBI approved mediums** and,

Then, **Dynamic QR Code not required**, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.