

पत्रांक: जी.एस.टी./2018-19/

1819 104 /

1298

/वाणिज्य कर

कार्यालय- कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश।

(जी.एस.टी. अनुभाग)

लखनऊ: दिनांक: 12-02-2019

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1
एडीशनल कमिश्नर ग्रेड-2(वि0अनु0शा0)
समस्त ज्वाइन्ट कमिश्नर (कार्य0)/(वि0अनु0शा0)
वाणिज्य कर, उत्तर प्रदेश।

विषय:- अन्तर्राज्यीय आपूर्तियों में इन्वाइस जारी करते समय सी0जी0एस0टी0 नियमावली-2017 के नियम-46 (एन) का अनुपालन करने के संबंध में।

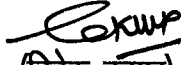
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्स एण्ड कस्टम द्वारा अन्तर्राज्यीय आपूर्तियों में इन्वाइस जारी करते समय सी0जी0एस0टी0 नियमावली-2017 के नियम-46 (एन) का अनुपालन करने के संबंध में परिपत्र सं0-90/09/2019-जी0एस0टी0 दिनांक 18/02/2019 को जारी किया गया। इस परिपत्र में अंकित तथ्य उत्तर प्रदेश एस0जी0एस0टी0 अधिनियम/नियमावली के सम्बन्ध में भी प्रभावी होंगे।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित है कि कृपया अपने अधीनस्थ अधिकारियों को अवगत कराते हुए तदनु रूप कार्यवाही हेतु निर्देशित करने का कष्ट करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरांत जारी किया जा रहा है।

संलग्नक:- उपरोक्तानुसार।

भवदीय,


(विवेक कुमार)

एडीशनल कमिश्नर (जी.एस.टी.),
वाणिज्य कर, उत्तर प्रदेश।

F. No. CBEC-20/16/04/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the February, 2019

To,

The Principal Chief Commissioners / Chief Commissioners / Directors General (All) /
Principal Commissioners / Commissioners of Central Tax (All)
The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply – Reg.

A registered person supplying taxable goods or services or both is required to issue a tax invoice as per the provisions contained in section 31 of the Central Goods and Services Tax Act, 2017 (CGST Act for short). Rule 46 of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short) specifies the particulars which are required to be mentioned in a tax invoice.

2. It has been brought to the notice of the Board that a number of registered persons (especially in the banking, insurance and telecom sectors, etc.) are not mentioning the place of supply along with the name of the State in case of a supply made in the course of inter-State trade or commerce in contravention of rule 46(n) of the CGST Rules which mandates that the said details must be mentioned in a tax invoice. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017, hereby issues the following instructions.

3. After introduction of GST which is a destination-based consumption tax, it is essential to ensure that the tax paid by a registered person accrues to the State in which the consumption of goods or services or both takes place. In case of inter-State supply of goods

or services or both, this is ensured by capturing the details of the place of supply along with the name of the State in the tax invoice.

4. It is therefore, instructed that all registered persons making supply of goods or services or both in the course of inter-State trade or commerce shall specify the place of supply along with the name of the State in the tax invoice. The provisions of sections 10 and 12 of the Integrated Goods and Services Tax Act, 2017 may be referred to in order to determine the place of supply in case of supply of goods and services respectively. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of sections 122 or 125 of the CGST Act.

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)