



केन्द्रीय भण्डारण निगम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/ Warehousing for Everyone



No. CWC/FD- Taxation/GST/2020-21

28th October 2020

GST CIRCULAR NO. 28

SUB: Undertaking / Declaration to be obtained from Vendors/ Suppliers with respect to E-Invoicing as per the GST Law

1.0 As aware and informed vide GST circular number 27 dated 21st September, 2020, e-invoicing has been made mandatory w.e.f. 01.10.2020 for organizations having turnover exceeding Rs.500 crores. Such organizations have to mandatorily issue e-invoice for Business to Business (B2B) transactions containing IRN (Invoice reference no) & Quick Response (QR) code. B2B Invoice other than e-invoice shall not be treated as a valid invoice.

2.0 Accordingly, the above provisions are also applicable to all the vendors / suppliers of CWC having turnover of more than Rs 500 crores. In order to safeguard the interest of the corporation and to be sure that we are making the payments on the basis of invoice which is E – Invoice compliant, it is advised to follow the following practice while passing the invoice of vendor/supplier for payment:

- a. Vendor's Status of e-invoice enablement may be checked on e-invoice portal - **<https://einvoice1.gst.gov.in/>**

Search > e-invoice status of taxpayer (You only need to enter the GSTIN of the vendor and the portal will provide you the requisite information).

- b. In case vendor is found to be enabled for e-invoicing, vendor must be insisted for issuance of e-invoice, any invoice issued other than e-invoice shall not be a valid document.

- c. In case the vendor/ supplier states that e-invoicing is not applicable on them a Declaration/ undertaking may be taken from them that in the format attached at annexure-A.
- d. Further it may be noted that a valid e-invoice shall have all the mandatory particulars of a tax invoice and in addition, an IRN, QR code and DSC by the GSTN. All these particulars must be available on the e-invoice.
- e. One android and IOS application have been launched by the Govt. to scan and verify the QR code available on the e-invoice. The details of the invoice will be reflected on the app, once scanned. If the details are matched, the invoice is valid, otherwise not. The link for downloading the application is as under-

<https://einvoice1.gst.gov.in/Others/QRCodeVerifyApp>

The above instructions may please be brought to information of all for strict compliance.

(Amit Puri)
General Manager (Tax & CA)

Distribution to:

1. All the Regional Managers of CWC
2. All the DGMs /AGMs / Managers / (Sr.) Asstt. Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices

Copy to:

1. Sr. PA to MD, SAM to Dir.(Fin), PS to Dir. (Pers.),CWC,CO, New Delhi
2. PPS to CVO/PPS to GGM(Fin.), CWC, CO, New Delhi
3. All HoDs of CWC, CO, New Delhi.
4. All DGMs/AGMs/Managers in Finance and Accounts and Internal Audit Cadre of CWC, CO
5. PPS to GGM (Systems), CO, New Delhi, with request to please place circular on CWC's website under GST Circulars
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

<< To be printed on the Letterhead >>

Date: << to be inserted >>

DECLARATION RELATED TO IRN COMPLIANCES TO <<NAME OF THE ENTITY >>

We, **<< Name to be inserted >>** (PAN: **<< PAN to be inserted >>**), hereby declare that the provisions of Notification 71/2019 - Central Tax dated 13 December 2019 read with Notification 13/2020 - Central Tax dated 21 March 2020 and Notification 61/2020 - Central Tax dated 30 July 2020 relating to E-invoicing and generation of Invoice Reference Number ('IRN') do not apply to invoices / debit notes / credit notes issued to us and hence we shall continue to issue our invoices without the reference to IRN, QR code and other requirements that are being made applicable under the notification effective 1 October 2020.

We further declare that as and when the provisions related to IRN and QR code are made applicable to us, we shall forthwith intimate **<< entity name to be inserted >>** ('the Company') and issue documents duly complying with the requirements specified under the GST law to the Company from the relevant date.

We hereby confirm that the information furnished above is true & correct and acknowledge our obligation to forthwith intimate the Company in the event of any change therein. We also acknowledge our obligation to comply with the said requirements in respect of other documents, besides invoices and debit/ credit notes, issued by us to the Company, as and when notified by the Government.

The declaration above has been furnished in respect of all GST registrations held by us (including but not limited to the ones mentioned in the Annexure below) on the date of this letter and shall be deemed to have been furnished in respect of all our GST registrations including GST registrations subsequently obtained by us unless expressly excluded in a communication.

Yours Truly,

For **<< Name to be inserted >>**

Authorized Signatory

Name: **<< Name to be inserted >>**

Designation: **<< Name to be inserted >>**

Annexure:

List of GST registrations of << *Name to be inserted* >> for which this declaration is given:

Sr No	State	GST registration number