



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

27th November 2020.

GST CIRCULAR NO. 30

SUB: Issuance of debit/credit notes against the original billing in cases where the old GST registration number for particular place/places of business has been surrendered or a new GST registration number is taken

- 1.0 Recently, CWC has obtained separate GST registration for its certain CFS/ICD locations. Some of the Regional offices have raised a query that there can be a situation, when a Tax invoice was issued using the old GST number and same is now required to be amended by way of issuance of a debit/credit note. In such cases, the query is which GST number is to be used for issuance of such debit/credit note. Similarly, there can be a situation where a particular GST number has been surrendered altogether.
- 2.0 To handle the above cases, regional offices are advised to follow the following :
 - a. A debit/ credit note under GST is always issued against an invoice and can never be independent. The basic purpose of issuing the debit/credit note is to increase/reduce the supplies made by the supplier. Where the supply is not booked in the books/returns of new GSTIN, the same cannot be increased/reduced. Accordingly, the debit/credit note should be issued from the old GSTIN under which the original tax invoice was issued and should also be booked in the financials of the old GSTIN.

To give an example, suppose for a particular place of business, CFS (District Park), an invoice was issued in Nov, 2019 and later on in Jan, 2020, CFS, (District Park) was shown as a place of business in a new GST registration number and the old GST No has not been surrendered. In such a situation, in case need arises for the issuance of credit note against excess billing done in old GSTN in Mar,2020, the credit note should be raised under old GSTN only under which the original tax invoice was issued. In no case, new GSTN is to be used.

- b. In case the old GSTIN has been surrendered, the credit note cannot be issued with GST component. Only commercial credit notes can be issued in such a case, which are not required to be reported in the GST returns.

To give an example-

Amount of Original Bill=Rs. 1,000.00+GST Rs. 180.00

Later on after surrendering the GST number, it is found that bill has been raised in excess by Rs.100+GST Rs.18.00.

Now as the GST number has been surrendered, we will issue a commercial credit note for Rs.100.00 only and the same need not to be reflected in GST return.

- c. In case the old GSTIN has been surrendered and value of the invoice issued is required to be enhanced by way of debit note, it is advised that in such a case, instead of debit note, a fresh invoice with new GST number may be issued.

To give an example-

Amount of Original Bill=Rs. 1,000.00+GST Rs. 180.00

Later on it is found that bill has been short raised by Rs.100+GST Rs.18.00. Now as the old GST number has been surrendered, we will issue a fresh invoice under new GST number for Rs.118.00 and show the same in the GST return.

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

(Amit Puri)
General Manager (Tax & A/cs)

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

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