



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

18th January 2021

CORRIGENDUM TO GST CIRCULAR NO. 27

SUB: Generation of e-invoices with Invoice Reference Number (IRN) & Quick Response (QR) Code for B2B Transactions at all locations w.e.f. 01st October, 2020

- 1.0 May please refer to GST circular no.27 dated 21st September, 2020 whereby it was informed that e-invoicing is mandatory for all B2B transactions of CWC.
- 2.0 Following additional points/ instructions may also be noted in addition to the instructions already given in GST Circular No- 27 dt. 21st September, 2020:

(i) Generation of E-Invoice in case customer registered as GST TDS Deductor


1. There can be a situation in which the CWC customer is not registered under GST as a tax payer but is registered as GST TDS deductor e.g. in case of Govt Departments like Directorate General of Health Services, Directorate of Revenue Intelligence etc. In such cases also, e-invoice is required to be generated where customer provides its GST TDS number and accordingly e-invoice is required to be issued mentioning the GST TDS number, instead of GST Number. Same is also indicated in Para 13 of the FAQs issued by CBIC.
2. For information, at present following persons are required to deduct TDS under GST as per section 51 of CGST Act-
 - a. A department or establishment of State Govt. or Central Govt.
 - b. Local authority
 - c. Government Agencies
 - d. Such persons or category of persons as may be notified by the Govt. on recommendations of council. Under the clause (d), government has further notified following persons to deduct TDS vide its notification 50/2018-Central Tax dated 13th September, 2018-

- An authority or a board or any other body-(i) set up by an Act of Parliament or a State Legislature or (ii) established by any Government, with 51% or more participation by way of equity or control, to carry out any function.
 - Society established by the Central Government or the State Government or a local authority under the Societies Registration Act, 1860
 - Public sector undertakings
3. Accordingly, all are advised to ensure e-invoices are also generated and issued to customers having GST TDS number only.

(ii) Penalty on failure / non-issuance of E- Invoice

Further it is to also inform that non-issuance of e-invoice/issuance of incorrect invoice is an offence under GST and attracts penal provisions under section 122 of CGST Act, 2017 as under:

- Penalty for non-issuance of invoice- 100% of the tax due or Rs.10,000, whichever is higher.
- Penalty for incorrect invoicing upto Rs.25,000.

 Digitally signed
by Amit Puri
Date: 2021.01.19
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(Amit Puri)

General Manager (Tax & A/c's)

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.

B.E-invoice - Applicability:

8. What documents are presently covered under e-invoicing?

- i. Invoices
- ii. Credit Notes
- iii. Debit Notes,

when issued by notified class of taxpayers (*to registered persons (B2B) or for the purpose of Exports*) are currently covered under e-invoice.

Though different documents are covered, for ease of reference and understanding, the system is referred as 'e-invoicing'.

9. What supplies are presently covered under e-invoice?

Supplies to registered persons (B2B), Supplies to SEZs (with/without payment), Exports (with/without payment), Deemed Exports, by notified class of taxpayers are currently covered under e-invoicing.

10. B2C (Business to Consumer) supplies can also be reported by notified persons?

No. Reporting B2C invoices by notified persons is not applicable/allowed currently. However, they will be brought under e-invoice in the next phase.

11. Is e-invoicing applicable for NIL-rated or wholly-exempt supplies?

No. In those cases, a bill of supply is issued and not a tax invoice.


12. Whether the financial/commercial credit notes also need to be reported to IRP?

No, only the credit and debit notes issued under Section 34 of CGST/SGST Act have to be reported.

13. Whether e-invoicing is applicable for supplies by notified persons to Government Departments?

e-invoicing by notified persons is mandated for supply of goods or services or both to a registered person.

Thus, where the Government Department doesn't have any registration under GST (i.e. not a 'registered person'), e-invoicing doesn't arise.



However, where the Govt. department is having a GSTIN (as entity supplying goods/services/ deducting TDS), the same has to be mentioned as recipient GSTIN in the e-invoice.

14. Whether e-invoicing is applicable for invoices between two different GSTINs under same PAN?

Yes. e-invoicing by notified persons is mandated for supply of goods or services or both to a registered person.

As per Section 25(4) of CGST/SGST Act, *“A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.”*

15. For high sea sales and bonded warehouse sales, whether e-invoicing is applicable?

No. These activities/transactions are neither supply of goods nor a supply of services, as per Schedule III of CGST/SGST Act.

16. What is the applicability of e-invoice for import transactions?

e-invoicing is not applicable for import Bills of Entry.

17. Which entities/sectors are exempt from the e-invoicing mandate?

- a. Special Economic Zone Units
- b. insurer or a banking company or a financial institution, including a non-banking financial company
- c. goods transport agency supplying services in relation to transportation of goods by road in a goods carriage
- d. Suppliers of passenger transportation service
- e. Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens

18. The exemption from e-invoicing is w.r.t the nature of supply/transaction or w.r.t the entity?

It is for the entity.