

भारत सरकार

GOVERNMENT OF INDIA

आयुक्त का कार्यालय, केन्द्रीय माल सेवा कर एवं उत्पाद शुल्क, जमशेदपुर

**OFFICE OF THE COMMISSIONER OF CGST & CENTRAL EXCISE,
JAMSHEDPUR**

आउटर सर्किल रोड, बिष्टुपुर, जमशेदपुर

OUTER CIRCLE ROAD, BISTUPUR, JAMSHEDPURदूरभाष सं **0657-2321598** - ई-मेल **commr-cexjmsdpr@nic.in** :TRADE NOTICE No. 07/2023-24

DATED: 04-08-2023

[Authority Circular No. 198/10/2023-GST Dated the 17th July, 2023 issued vide F. No. CBIC-20001/5/2023-GST]

Subject: Clarification on issue pertaining to e-invoice.

Attention of the Trade, Industry and Public are invited towards the Circular No. 198/10/2023-GST Dated the 17th July, 2023 issued vide F. No. CBIC-20001/5/2023-GST by Principal Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi (hereinafter referred to as 'Board').

2. Representations have been received seeking clarification with respect to applicability of e-invoice under rule 48(4) of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules") w.r.t supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/ PSUs registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act")

3. In order to clarify the issue and 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 CGST Act, has clarified the issue as under:

S. No.	Issue	Clarification
1.	Whether e-invoicing is applicable for supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/ PSUs which are registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act?	Government Departments or establishments/ Government agencies/ local authorities/ PSUs, which are required to deduct tax at source as per provisions of section 51 of the CGST/SGST Act, are liable for compulsory registration in accordance with section 24(vi) of the CGST Act. Therefore, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act, are to be treated as registered persons under the GST law as per provisions of clause (94) of section 2 of CGST Act. Accordingly,

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		the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/ Government agencies/ local authorities/ PSUs, etc under rule 48(4) of CGST Rules.
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4. Trade, Industry and field formation are suitably informed.

5. Difficulty, if any, in the implementation of this Trade Notice may be brought to the notice of the undersigned.

(B K Gupta)
Commissioner

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