



**Government of West Bengal  
Irrigation & Waterways Department  
Jalasampad Bhaban, 3<sup>rd</sup> Floor, Western Block  
Bidhannagar, Salt Lake City, Kolkata 700091**

Memo No. 323(107) – IB  
IW/O/IB/Misc-46/2017-18 (Pt)

Dated, 12<sup>th</sup> September 2017

From: D SenGupta  
Joint Secretary to the  
Government of West Bengal

To: 1 The Superintending Engineer

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\_\_\_\_\_

2 The Executive Engineer & DDO

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3 The Revenue Officer & DDO

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Sub: Clarifications on GST related issues offered by the officials of CGST, Gol and Commercial Tax, West Bengal in the Workshop held at Jalasampad Bhaban on 18<sup>th</sup> August 2017.

Apropos above, the undersigned is directed to furnish clarifications on GST related issues, as discussed in the Workshop on 18<sup>th</sup> August 2017 as Annexure, for perusal and further action on the part of DDOs. A sample document on GST Tax Invoice, Debit Note & Credit Note is also enclosed for guidance and to have better understanding of the issues.

2. Replies to further queries or modifications of clarifications, if any, will be issued in due course.

  
D SenGupta

Joint Secretary to the  
Government of West Bengal  
Irrigation & Waterways Department

Encl. 1 Annexure  
2 Sample document on GST Tax Invoice


Memo No.323(107)/1(3) – IB

Dated, 12<sup>th</sup> September 2017

Copy with copy of Annexure forwarded for information to:

- 1 The Financial Adviser  
Irrigation & Waterways Department  
Government of West Bengal
- 2 Finance (Audit) Department, Group-T  
Government of West Bengal  
Nabanna  
325, Sarat Chatterjee Road  
Shibpur, Howrah 711102
- 3 Sri S Saha  
Deputy Director  
Advance Planning, Project Evaluation &  
Monitoring Cell  
Irrigation & Waterways Directorate

– with a request to upload in the departmental website.

  
*D SenGupta*  
Joint Secretary to the  
Government of West Bengal  
Irrigation & Waterways Department

Encl. as stated

**Clarifications on GST related issues received in the Workshop held at  
NIC's Conference Room at Ground Floor, Jalasampad Bhaban,  
Bidhannagar on 18<sup>th</sup> August 2017**

Following Officials / Consultants deliberated in the workshop attended by the DDOs of Irrigation & Waterways (I&W) Department having offices in South Bengal.

- |       |                   |     |   |
|-------|-------------------|-----|---|
| (i)   | Sri R S Sengupta  | ... | Joint Commissioner<br>Directorate of Commercial Tax<br>Government of West Bengal  |
| (ii)  | Sri K Chakraborty | ... | Deputy Commissioner<br>Directorate of Commercial Tax<br>Government of West Bengal |
| (iii) | Sri J B Datta     | ... | Assistant Commissioner<br>CGST, Kolkata North Commissionerate                     |
| (iv)  | Sri D Chatterjee  | ... | Superintendent, CGST  |
2. Joint Commissioner, Commercial Tax, Government of West Bengal gave a brief overview on the broad perspective of the GST, over a power point presentation.
  3. Following clarifications were offered by the concerned officials and the tax consultant, based on question-answer session and also query sheet prepared by the I&W Department.
    - (a) Supply of services and goods received by the DDOs of the Irrigation & Waterways Department (service recipients) from the vendors, i.e. agencies / contractors / suppliers (service providers) registered under GST through works contract or otherwise are generally taxable under GST Laws with effect from 1<sup>st</sup> July 2017. In case of intra-State (i.e. within the State) supply both CGST and WBGST (having equal rate) will be applicable and for inter-State supply Integrated GST (IGST) rate will apply, which is in effect the summation of CGST and State GST. In case, annual turnover of a vendor exceeds ` 20 lakh, registration is compulsory. However, a vendor having lesser annual turnover may also opt for voluntary registration.
    - (b) It is the responsibility of the supplier (i.e. vendor) to pay GST and not the service recipient. Bidders participating to all tenders invited for (a) procurement of goods and services, and (b) works related contract involving supply of goods and services by the contractor will be required to submit;
      - (i) Valid PAN issued by IT Department,
      - (ii) Valid 15 digit Goods and Services Taxpayer Identification No. (GSTIN);

and to issue tax invoice(s) for raising claim under the contract showing separately the tax charged in accordance with provision of GST Act 2017. Rule 47(9)(b) of WBFR, Vol.1 has accordingly been amended (vide Notification No.4374-F(Y) dated 13<sup>th</sup> July 2017 of Finance Department (Audit Branch).

It is implied that henceforth business transaction will have to be made only with the bidders registered under GST Act, 2017. Standard e-NIT is also being modified accordingly.

- (c) There are separate HSN Codes for goods and SAC Codes for Services. Rates of GST for goods and also exempted goods may be seen at Notification No.1125-FT and 1126-FT, available in 'Notification Link' under GST Tab on the website of Commercial Tax Directorate [wbcomtax.nic.in](http://wbcomtax.nic.in). Number of digits of HSN Code is restricted to maximum four and is linked with preceding financial year's turnover. Refer to Notification 1152-FT for further details. Similarly GST rates on services, along with description and Codes may be seen at Notification No.1135-FT, whereas list of exempted services is at 1136-FT. However, linkage between description of services in the context of GST and various types of works contracts / services handled / received by the I&W Department, 4-digit corresponding SAC Codes and rates of GST have summarily been shown in Annex-1 as ready reckoner. Working knowledge on rates of GST is desirable for the DDOs, to verify the tax invoices of the agencies.
- (d) Clarifications / guidelines regarding issues pertaining to contracts by the State Government due to introduction of GST, have already been issued in No.5050-F(Y) dated 16.08.2017 of the State Finance Department. Copy of which is also available on the departmental website [www.wbiwd.gov.in](http://www.wbiwd.gov.in) and Finance Department's website [wbfin.nic.in](http://wbfin.nic.in). Following issues relevant to this Department are once again clarified.
- (i) Pre-GST Contract, which may be ongoing.
- (1) In case of Goods supplied before 1<sup>st</sup> July 2017 and invoice / bill raised on or after 1<sup>st</sup> July 2017, WBGST and CGST rates will be applicable, onus of payment of which lies with the supplier. No TCS/STDS under WB VAT Act, 2003 is to be deducted. Also, there shall be no TDS on account of WBGST and CGST by the DDOs.
  - (2) In case of consultancy or cleaning / upkeepment services etc. where services supplied before 1<sup>st</sup> July 2017, and invoice / bill raised at current date (after 1<sup>st</sup> July 2017), after expiry of 30 days from supply of service, service tax is applicable, but not CGST / WBGST, as the date of completion of service (as per MB) precedes the date of issue of invoice and also date of receipt of payment. There shall be no TDS on account of WBGST and CGST.
  - (3) In case of works contract (involving supply of both goods and services) where works / part of works completed before 1<sup>st</sup> July 2017, and invoice / bill raised at current date (after 1<sup>st</sup> July 2017), after expiry of 30 days, VAT and/or Service Tax is applicable, but not CGST / WBGST, as the date of completion of work (as per MB) precedes the date of issue of invoice and date of receipt of payment. There shall, however, be no TCS/STDS under WB VAT Act, 2003 to be deducted by the DDO. Also, there shall be no TDS on account of WBGST and CGST.
  - (4) Portions of supplies / works provided / executed after enactment of GST Laws and recorded in the MB on or after 1<sup>st</sup> July 2017, will attract SGST and WBGST, for which contractor is liable for payment and not the DDO. There

shall be no TDS on account of WBGST and CGST till the system of registration of DDOs becomes operative and further notification is issued by the Finance Department. The Supplier / Contractor / Vendor have to raise tax invoice and that should be treated by the DDOs as sub-voucher. That invoice number has to be entered into the e-billing module / portal during preparation of bill.

- (ii) Post-GST Contracts will be analogous to (i)(4).
- (iii) Under no circumstances, there will be a revision of any contractual values in the pre-GST Contracts, still ongoing, due to impact of change of tax rate(s), if any, from VAT / Service Tax to GST.
- (iv) There is a provision of deduction of 2% (1% for CGST and 1% for WBGST) by the DDOs from the payment made or credited to the supplier (deductee) of taxable goods, or services or both, where the total value of such supply (excluding GST components) under a contract exceeds ` 2.50 lakh. Such deduction will also have to be made even if the individual R/A bill(s) under a contract of value exceeding ` 2.50 lakh, have bill values less than ` 2.50 lakh. However, the system of registration of DDOs is still inoperative throughout the country. So, there would be no TDS by the DDO, until issue of further order by the Finance Department.
- (v) Procedure for issuing tax invoice has been illustrated by the Commercial Tax Department along with prescribed Rules (vide Annex-2 / 4 sheets). It is also imperative that such tax invoice has to be raised by the contractors / suppliers for ongoing contracts, for the portion of works / supplies executed / provided after 1<sup>st</sup> July 2017, as per records of the MB. It has been stated in 5050-F(Y) dated 16<sup>th</sup> August 2017 that for Pre-GST and ongoing contracts, value of bill together with WBGST and CGST for intra-State supply or IGST for inter-State supply, should not exceed the value that such contractor / supplier would have billed for prior to 1<sup>st</sup> July 2017, inclusive of VAT and Service Tax (if any). An illustrative example for (i) Mode of deduction in Pre-GST regime, (ii) Mode of deduction in post-GST regime (with TDS) and (iii) Mode of deduction in post-GST regime (with TDS, when it will be applicable) has been shown in Annex-3. It is desirable to segregate on bills of ongoing contracts into pre-GST and post-GST bills, as post-GST bills will have to be submitted along with tax invoices, to be raised by the contractors / agencies.

4. In view of the preceding paragraphs and considering the DDOs are advised,

- (i) to segregate works/supplies executed till 30<sup>th</sup> June 2017 and to finalize bills of all works, supplies, etc. executed upto that period as per MB for both completed and ongoing contracts, without any TCS for VAT, but following other usual formalities, which was in vogue prior to introduction of GST, and submit these bills to treasuries for

payment, if not already done. Job Completion Certificate aga Annexure / Sheet-4/4  
issued to the vendors, if asked for. There shall not be any deduction / withholding for  
GST.

- (ii) to go ahead with the preparation and submission of bills for works executed after roll  
out of GST in the second stage, both for pre-GST contracts as well as for post-GST  
contracts, on production of tax invoice from the agency, but without any TDS /  
withholding any amount for TDS, since the TDS will only apply with prospective effect  
(and not retrospective) after publication of Notification / registration by the DDOs when  
the system would be made operative.

- 5. Training programme on registration of DDOs / issuance of separate guidelines, if required for  
this purpose, will be taken up in due course.

Sd/-  
*D SenGupta*  
Joint Secretary to the  
Government of West Bengal  
Irrigation & Waterways Department

**4-digit SAC Code of various services received by the Irrigation  
& Waterways Department from agencies through works  
contracts and rates of GST therefor**

Sl. No.	Types of Works / Services	Description of services in the context of GST	SAC Code	WBGST	CGST	Total GST
1.	All types of works (original / maintenance / special repair) in <b>flood management sector</b> , including protection works, hydraulic structures, paintings etc., with earthwork naturally bundled and supplied / done in conjunction with the above categories or without such earthwork, geo-technical investigation in flood management sector and also building related works.	Composite supply of works contract as defined in Clause 119 of Section 2 of CGST / WBGST Act under construction services (other than irrigation works, roads & bridges and works under JNNURM).	9954	9%	9%	18%
2.	All types of works (original / maintenance / special repair) in <b>irrigation sector</b> including canal lining works, hydraulic structures & components, automated gate operation, with earthwork naturally bundled and supplied / done in conjunction with the above categories or without such earthwork, etc. including geo-technical investigation in irrigation sector.	Composite supply of works contract related to canal, dam or other irrigation works.	9954	6%	6%	12%
3A	Works comprising only earthwork in embankment or in excavation / re-excavation of canals / rivers / channels by mechanical / manual means, with or without transportation / disposal, in relation to water management (including drainage, flood control, irrigation), sanitation conservancy (including disposal of sewage and drainage), protection of the environment (including removal of drainage congestion).	Pure services (excluding works contract services or other composite supplies involving supply of any goods), provided to the Central / State Government / Local Authority / Government Authority / Organizations by way of any activity in relation to any function entrusted to a Panchayat under 243G or to a Municipality under 243W of the Constitution.		Nil	Nil	Nil
3B	Works comprising only removal of water hyacinth jungles, etc. from canals / rivers / channels by mechanical / manual means with or without disposal in relation to water management (including drainage, flood control, irrigation), sanitation conservancy (including disposal of sewage and drainage), protection of the environment (including removal of drainage congestion).			Nil	Nil	Nil
4.	All types of works (original / maintenance / special repair) related to roads and bridges.	Composite supply of works contract related to roads and bridges.	9954	6%	6%	12%

Sl. No.	Types of Works / Services	Description of services in the context of GST	SAC Code	WBGST	CGST	Total GST
5.	Any original works under JNNURM.	Composite supply of works contract in relation to a civil structure or any other original works under JNNURM.	9954	6%	6%	12%
6.	Consultancy services for designs, preparation of DPR, IT related matters, project management etc. for various engineering projects and also for technical testing and analysis, certification of bridges, dams, barrages etc.	Other professional, technical & business services	9983	9%	9%	18%
7.	Internet access services in wired or wireless mode, internet based audio and video conference, fax and fixed telephony services.	Telecommunications, broadcasting and information supply services	9984	9%	9%	18%
8.	Supply of guards, support staff, labour etc. on contractual basis.	Support services	9985	9%	9%	18%
9.	AMC of computers and peripherals.	Maintenance, repair & installation services	9987	9%	9%	18%

**Note:** 1 For further classification of services, refer to Notification No.1135-FT dated 28<sup>th</sup> June 2017 of the Finance (Revenue) Department, available under 'GST' Menu on [wbcomtax.nic.in](http://wbcomtax.nic.in) and No.20/2017. Central Tax (Rate) of the Department of Revenue, Ministry of Finance, Government of India dated 22<sup>nd</sup> August 2017 under 'GST' Menu is available on [www.cbec.gov.in](http://www.cbec.gov.in).

- 2 There are cases, particularly relating to improvement of channels/canals, which serve both irrigation development and flood management purposes. It is advised to carefully select the work under "irrigation" or "flood management" depending on the predominant / principal purpose of taking up the work. This is all the more important as tax rates are different for "irrigation" and "flood management" works.
- 3 Payment of GST may not be required to be made by the service provider, for providing vehicles and launches on annual contract / seasonal basis, if he/she is unregistered, for having annual turnover less than ` 20 lakh.



**GOVERNMENT OF WEST BENGAL**  
**DIRECTORATE OF COMMERCIAL TAXES**

**PROCEDURE FOR ISSUING TAX INVOICE UNDER GST REGIME**

- **TAX INVOICE** shall be issued for all taxable supplies containing description, quantity, value, rate of tax charged thereon [Sec. 31(1)].
- For **GOODS**, it shall be issued before or at the time of removal if it involves movement; otherwise, it shall be issued at the time of delivery.
- For **SERVICES**, it shall be issued before or within 30 days of provision of service. For Banks, Financial Institutions, Insurance Companies, the time limit is 45 days.
- For **supply of goods**, tax invoice/ delivery challan shall be in triplicate:-
  - ✓ Original copy marked as "ORIGINAL FOR RECIPIENT"
  - ✓ Duplicate copy marked as "DUPLICATE FOR TRANSPORTER"
  - ✓ Triplicate copy marked as "TRIPPLICATE FOR SUPPLIER"
- For **supply of service**, tax invoice shall be in duplicate:-
  - ✓ Original copy marked as "ORIGINAL FOR RECIPIENT"
  - ✓ Duplicate copy marked as "DUPLICATE FOR SUPPLIER"

**THE TAX INVOICE SHALL CONTAIN THE FOLLOWING DETAILS:-**

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters(-,/,), unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN or UIN of the recipient, if registered;
- (e) name and address of the recipient and the address of delivery, name of the State, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) HSN code for goods or SAC code for services;
- (g) description of goods or services and quantity for goods;
- (h) total value and taxable value of supply of goods or services or both;
- (i) rate of tax and amount of tax (SGST/CGST/IGST or cess);
- (j) place of supply and address of delivery (if different from the place of supply);
- (k) signature or digital signature of the supplier or his authorised representative.

- For supply of exempted goods or services and those under composition scheme, supplier shall issue **BILL OF SUPPLY** instead of tax invoice and shall contain all details as in tax invoice except rate and amount of tax [rule 49]
- For receipt of advance payment with respect to any supply, supplier shall issue **RECEIPT VOUCHER**. If supply is not made against such advance, supplier shall issue **REFUND VOUCHER**. These vouchers shall contain all particulars as in tax invoice with amount of advance taken or amount of refund. [rule 50, 51]
- Tax under GST [SGST/CGST/IGST] shall be collected only by registered persons [sec. 32(1)] in accordance with respective Acts and Rules [sec. 32(2)]
- After issue of tax invoice, if the taxable value and tax charged are found to be higher or in case of return of goods by recipient, supplier shall issue **CREDIT NOTE** [sec 34(1)]
- After issue of tax invoice, if the taxable value and tax charged are found to be lesser, supplier shall issue **DEBIT NOTE**. [sec.34(3)]
- Person liable to pay tax on reverse charge basis shall issue **PAYMENT VOUCHER** containing all details as in tax invoice and also the details of tax paid [rule 52]
- Person who is transporting goods for job work or for purposes other than supply or when the quantity is not known at the time of supply, shall issue **DELIVERY CHALLAN** containing all details as in tax invoice. [rule 55]

For more details, please visit our website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)

(5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.

(6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of IGST and CGST:

Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in FORM GSTR-1.

**45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.**— (1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.

(2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.

(3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

*Explanation.*— For the purposes of this Chapter,—

(1) the expressions “capital goods” shall include “plant and machinery” as defined in the Explanation to section 17;

(2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17—

- (a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
- (b) the value of security shall be taken as one per cent. of the sale value of such security.

#### Chapter VI

#### TAX INVOICE, CREDIT AND DEBIT NOTES

**46. Tax invoice.**— Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,—

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;

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- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative:

Provided that the Board may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and
- (ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:

Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,—

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,—

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

47. **Time limit for issuing tax invoice.**— The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

48. **Manner of issuing invoice.**— (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,—

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,—

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
- (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in FORM GSTR-1.

49. **Bill of supply.**— A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,—

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative:

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Ordinance.

**1. Mode of deduction in pre GST regime**

( )

(i) Gross Bill value		100000.00
(ii) Considering Income Tax @ 2%	less	2000.00
(iii) Considering Construction Workers' Welfare Cess @ 1%	less	1000.00
(iv) Considering STDS @ 3%	less	3000.00
(v) Contractor would have received	(i)-(ii)-(iii)-(iv)	94000.00
(vi) Amount transferred to relevant tax accounts through IFMS	(ii)+(iii)+(iv)	6000.00
<b>Total:</b>	(v)+(vi)	<b>100000.00</b>

**2. Mode of deduction in post GST regime (without TDS)**

(i) Gross Bill value		100000.00
(ii) Considering Income Tax @ 2%	less	2000.00
(iii) Considering Construction Workers' Welfare Cess @ 1%	less	1000.00
(iv) Considering IGST & SGST @ 9% each for intra-State	i.e.	84745.80

$$\text{supply, taxable value for GST} = 100000 \times \frac{100}{118} = 84745.80$$

(v) Contractor would get a payment of	(i)-(ii)-(iii)	97000.00
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(vi) Contractor would generate tax invoice showing		
(a) Bill value (excluding GST component)	... 84745.80	
(b) CGST (to be paid by the Contractor)	... 7627.10	
(c) WBGST (to be paid by the Contractor)	... 7627.10	
Total Bill Value	... 100000.00	

(vii) Amount transferred to other relevant tax accounts through IFMS	(ii)+(iii)	3000.00
<b>Total:</b>	(v)+(vii)	<b>100000.00</b>

**3. Mode of deduction in post GST regime (with TDS)**

(i) Gross Bill value		100000.00
(ii) Considering Income Tax @ 2%	less	2000.00
(iii) Considering Construction Workers' Welfare Cess @ 1%	less	1000.00
(iv) Considering IGST & SGST @ 9% each for intra-State	i.e.	84745.80

$$\text{supply, taxable value for GST} = 100000 \times \frac{100}{118} = 84745.80$$

(v) Considering TDS for GST @ 2% (1%+1%) on bill value	less	1694.90
Excluding GST, i.e. ` 84745.80		

(vi) Contractor would get a payment of	(i)-(ii)-(iii)-(iv)	95305.10
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(vii) Contractor would generate tax invoice showing		
(a) Bill value (excluding GST component)	... 84745.80	
(b) Total CGST (to be paid by the Contractor)	... 7627.10	
(c) Total WBGST (to be paid by the Contractor)	... 7627.10	
Total Bill Value	... 100000.00	

(viii) Amount transferred to other relevant tax accounts through IFMS	(ii)+(iii)	3000.00
(ix) DDO would be responsible for payment on account of GST, i.e.	(iv)	1694.90
(x) Further tax liability of Contractor for CGST	(vii)(b)-0.5x(iv)	6779.60
(xi) Further tax liability of Contractor for WBGST	(vii)(c)-0.5x(iv)	6779.60
<b>Total:</b>	(v)+(viii)+(ix)	<b>100000.00</b>

Note: For inter-State supply, IGST will apply, which is summation of WBGST and CGST.



## GST TAX INVOICE, DEBIT NOTE, CREDIT NOTE ETC.

### TAX INVOICE

Tax invoices are to be issued under section 31 (1) of CGST Act 2017 for supply of goods & under section 31 (2) for supply of services, as per Rule 1 of Invoice Rules. The invoice has to be issued by a registered supplier for supplies to Registered/Unregistered customer.

### **Contents Required in the Document**

- (i) Name, address and GSTIN of the supplier
- (ii) A consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerical or special characters hyphen or dash symbolized as “-” and “/” respectively, and any combination thereof, unique for a financial year.
- (iii) Date of issue
- (iv) If Customer is registered = Name, address and GSTIN or UIN of the recipient  
If customer is unregistered where the value of the Taxable supply is Rs.50000/ or more -
  - a) Name and address of the recipient and the address of delivery
  - b) Name of the state and its code
- (v) HSN code of goods or Accounting Code of services
- (vi) Description of goods or services
- (vii) Quantity in case of goods and unit or Unique Quantity Code thereof
- (viii) Total value of supply of goods or services or both
- (ix) Taxable value of supply of goods or services or both taking into account discount or abatement if any
- (x) Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess)
- (xi) Amount of tax charged in respect of taxable goods or services (with breakup of central tax, State tax, integrated tax, Union territory tax or cess);
- (xii) supply in the course of inter-State - Place of supply along with the name of State
- (xiii) Address of delivery where the same is different from the place of supply trade or commerce;
- (xiv) Whether the tax is payable on reverse charge basis, Signature or digital signature of the supplier or his authorized representative
- (xv) In case supply of goods or services or both supplied by the unregistered dealer to Registered recipient, the recipient has to raise Invoice and shall bear the signature of recipient. This proviso will also be applicable to the registered customer who is liable to pay tax under Reverse Charge mechanism

## Time limit for issue of invoice –

With respect to Supply of Goods: Rule 2

- a) Before or at the time of removal of goods where supply involves movement of Goods.
- b) Before or at the time of Delivery of goods or making available of goods thereof to the recipient in any other case.

With Respect to supply of Service:

Before or after provision of service but within a period of thirty days from the date of supply of service

## Manner of Issuing Document

With respect to Supply of Goods: Rule 3 - The Tax Invoice shall be prepared in Triplicate copy

- a) Original for Recipient
- b) Duplicate for Transporter
- c) Triplicate for Supplier

With Respect to supply of Service: The Tax invoice shall be prepared in Duplicate

- a) Original for Recipient
- b) Duplicate for Supplier

## Notes:

- 1) At the time of generation of Invoices under the GST Regime, the dealer is required to mention the HSN Code of his commodity as below:-

Taxpayers whose turnover is above Rs. 1.5 crores but below Rs. 5 crores shall use 2 digit code (example 48) and the taxpayers whose turnover is Rs. 5 crores and above shall use 4 digit code (example 4819). Taxpayers whose turnover is below Rs. 1.5 crores are not required to mention HSN Code in their invoices. Turnover during the first year will be taken on Self Declaration basis and in the subsequent year the Turnover of the Preceding Year will be used.

## REVISED INVOICE:

As per Section 31(3)(a) of **CGST Act 2017**, a registered person may issue a revised invoice against the invoice issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration but within one month from the date of issuance of certificate of registration.

Comment: A registered person may issue Tax Invoice for passing the credit to the recipient.

## **RECEIPT VOUCHER**

As per Section 31(3)(d) of CGST Act 2017, receipt voucher shall be issued on receipt of advance payment. As per Rule 5 of Revised Invoice Rules 2017, Receipt Voucher shall contain prescribed particulars.

## **REFUND VOUCHER**

As per Section 31(3)(e) of CGST Act 2017, where a receipt voucher is issued on advance payment and subsequently no supply is made and no tax invoice is issued, the registered person may issue a refund voucher to the person who had made the payment. The refund voucher shall contain prescribed particulars.

## **PAYMENT VOUCHER**

As per Section 31(3)(g) of CGST Act 2017, a registered person who is paying tax under reverse charge mechanism shall a payment voucher at the time of making payment to the supplier. The payment voucher should contain the prescribed particulars.

## **CREDIT NOTE**

As per Section 34(1) of CGST Act 2017, a Credit note may be issued by the registered person who has supplied goods or services to the recipient where:

- Taxable value or tax charged in the tax invoice issued is found to exceed the taxable value or tax payable
- Goods supplied are returned by the recipient
- Goods or services or both supplied are found to be deficient

The detail of credit note shall be declared in the return for the month during which credit note is issued. However, credit note shall be issued to the earlier of September following the end of financial year or date of furnishing of annual return i.e. 31<sup>st</sup> December following the end of such financial year.

## **DEBIT NOTE**

As per Section 34(3) of CGST Act 2017, a Debit note may be issued by the registered person who has supplied goods or services to the recipient where:

- Taxable value or tax charged in the tax invoice issued is found to be less than the taxable value or tax payable

The detail of Debit note shall be declared in the return for the month during which debit note is issued and tax liability shall be adjusted accordingly. The debit note shall include a supplementary invoice.



## Contents of Supplementary tax invoice and Credit or Debit notes

As per Rule 6 of Revised Invoice Rules 2017, a revised tax invoice or Debit or Credit notes shall contain following particulars:

- (a) The word “Revised Invoice”, wherever applicable, indicated prominently;
- (b) Name, address and GSTIN of the supplier;
- (c) Nature of the document;
- (d) A consecutive serial number containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/”respectively,, and any combination thereof, unique for a financial year;
- (e) Date of issue of the document;
- (f) Name, address and GSTIN or UIN, if registered, of the recipient;
- (g) Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) Serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (j) Signature or digital signature of the supplier or his authorized representative:

## **TRANSACTION VALUE - INCLUSIONS**

- a) Taxes Under Any Other Statutes - Any taxes, duties, cesses, fees and charges levied under any statute other than GST Act/IGST Act, if charged separately by the supplier to the recipient  
(Example - TCS in case of Scrap Sale will be included in transaction value for calculation of tax)
- b) Any amount for which supplier is liable to pay - Any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods and/or services.

(Example - Mr X, purchaser, has placed an order to supply a product to Mr Y. As per the contract Mr Y is required to deliver the goods in the premises of Mr X. Thereafter Mr Y hires a transporter for transportation of goods. The lorry receipt which indicates, that freight is payable by receiver of goods (Mr X). In this case Mr Y was required to make the payment to the transporter as it is the obligation of Mr Y to deliver the goods to the premises of Mr X. Here in lieu of Mr Y, payment is being made by Mr X. Therefore, such payment will form part of transaction value of product.)

- c) Incidental Expenses – Incidental expenses, such as **commission** and **packing**, charged by the supplier to the recipient of a supply, including any amount charged for anything done by the supplier in respect of the supply of goods and /or services at the time of, or before delivery of the goods or, as the case may be, supply of the services;
- d) Interest/late fee/penalty for delay in payment of consideration for supply will form part of value.
- e) Subsidies - Subsidies directly linked to the price. (Except subsidies provided by the central and state Governments). Explanation: The amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.

## **TRANSACTION VALUE - EXCLUSIONS**

The value of the supply ***shall not include any discount*** that is given:

**(a) Discount given before or at the time of the supply** provided such discount has been duly recorded in the invoice issued in respect of such supply; and

**(b) Discount given after the supply** has been effected but:

(i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoice; and

(ii) Input tax credit has been reversed by the recipient of the supply as is attributable to the discount issued by the supplies.

## **TRANSPORTATION OF GOODS WITHOUT ISSUANCE OF INVOICE**

Cases under which consigner may issue delivery challan ;

- Supply of liquid gas where quantity is not known at the time of removable
- **Transportation of goods for job work**
- Transportation of goods for reason other than by way of supply
- Such other supply as may be notified by board

The delivery challan shall be prepared in **Triplicate**

- **Original copy** being marked as **ORIGINAL FOR CONSIGNEE**
- **Duplicate copy** being marked as **DUPLICATE FOR TRANSPORTER**
- **Triplicate copy** being marked as **TRIPPLICATE FOR CONSIGNER**

**Where** such goods are being transported on a delivery challan in lieu of invoice, then the same shall declare in FORM **(WAYBILL)**.

**Content of Delivery Challan** (Serially Numbered not exceeding sixteen characters, in one or multiple series)

- Name, Address and GSTIN of **consigner** , if registered
- Name, Address and GSTIN of **consignee** , if registered
- Date & Number of delivery challan
- **HSN** code & description of goods
- Quantity (Provisional, where the exact quantity being supplied is not known)
- Place of supply in case of inter-state movement
- **Taxable Value & Rate of tax** of Goods where transportation is for supply to the consignee
- Signature.

## Tax Invoice Format

Original (Recipient)/Duplicate(Supplier): Services [Rule 3(2)]

*(to be issued by suppliers other than ISD, insurer, a banking company, a financial institution, a non-banking financial company or transporter)*

**(See section 31 CGST Act & Rule1 of invoice rules)**

XYZ PRIVATE LIMITED
Office No., Road no., Area, District, City, State, Pincode
GSTIN: AAAA1111AGSTIN0000

Serial No. of Invoice	a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
Date of Invoice	

**Details of Receiver (Billed to)**

Name	
Address	
State	
State Code	
GSTIN/Unique ID	

**Details of Consignee (Shipped to)**

Name	
Address	deemed as "address of delivery" as per section 2(2)
State	if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more
State Code	
GSTIN/Unique ID	

Sr. No.	Description of Goods / Services	HSN Code (Goods) / Accounting Code (services)	Qty. Unit	Rate (per item)	Total Value	Discount	Taxable Value	CGST		SGST / UGST		IGST	
								Rate	Amt.	Rate	Amt.	Rate	Amt.
Freight													
Insurance													
Packing and Forwarding Charges													
Total													
Total Bill Value (in Figure)													
Total Bill Value (in Words)													
Bill Amount subject to Reverse Charges													

For XYZ Private Limited

**Authorised signatory**

### **Revised Tax Invoice, Debit Note & Credit Note**

**REVISED TAX INVOICE / DEBIT NOTE / CREDIT NOTE**  
(please strike off which ever is not applicable)  
(See section 34 C6ST Act & Rule 6 of invoice rules)

Date of original invoice/bill of supply	
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Details of Consignee (Shipped to)	
Name	
Address	deemed as "address of delivery" as per section 2(2)
State	if such recipient is un-registered and where the value of taxable
State Code	supply is fifty thousand rupees or more
GSTIN/Unique ID	

For XYZ Private Limited

## RECEIPT VOUCHER FORMAT

Receipt Voucher <i>(See section 31 CGST Act &amp; Rule 5 of invoice rules)</i>																													
<b>XYZ PRIVATE LIMITED</b> Office No. __, Road no. __, Area __, District __, City, State __, Pincode __ GSTIN: AAAA1111AGSTIN0000					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 2px;">Serial No. of Invoice</td> <td style="padding: 2px;">a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;</td> </tr> <tr> <td style="padding: 2px;">Date of Invoice</td> <td style="padding: 2px;"></td> </tr> </table>					Serial No. of Invoice	a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;	Date of Invoice																	
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Sr. No.	Description of Goods / Services	HSN Code (Goods) / Accounting Code (services)	Amount of advance taken	CGST		SGST / UGST		IGST																					
				Rate	Amt.	Rate	Amt.	Rate	Amt.																				
<b>Total</b>																													
Advance Amount subject to Reverse Charges																													
For XYZ Private Limited  Authorised signatory																													



