
 75 आषाढीक अमृत महोत्सव	भारत सरकार/ GOVERNMENT OF INDIA प्रधान आयुक्त का कार्यालय/OFFICE OF THE PRINCIPAL COMMISSIONER केन्द्रीय वस्तु एवं सेवाकर एवम उत्पाद शुल्क/CGST & CENTRAL EXCISE RANCHI 5ए, केन्द्रीय राजस्व भवन, महात्मा गांधी मार्ग, रांची - 834 001 5A, Central Revenue Building, Mahatma Gandhi Road, Ranchi-834001 दूरभाष/Tel: 0651-2330218; फ़ैक्स/Fax: 0651-2332420: Email: commr-cexranchi1@nic.in / comm.ranchi@icegate.gov.in	
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TRADE NOTICE NO. 07/ 2023-24
DATED: 24.07.2023

Subject: Clarification on issue pertaining to e-invoice.

Kind attention of the Trade & Industries and Departmental Officers is invited to the Circular No. 198/10/2023-GST issued by the Central Board of Indirect Taxes & Customs (hereinafter referred to as 'Board'). The said Circular is available on CBIC website <https://www.cbic.gov.in/> <https://cbic-gst.gov.in>.

2. Various 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").

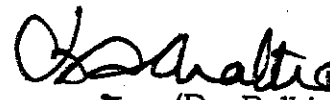
3. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby clarifies the issue as under:

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	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

	<p>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?</p>	<p>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, 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.</p>
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4. All Trade Associations/ Chamber of Commerce, Members of RAC (Organized and SSI) falling within the jurisdiction of Central GST & CX Commissionerate, Ranchi are requested to bring the content of this Trade Notice to the knowledge of their constituent members and other concerns for wider dissemination.

5. Hindi version will follow.


 - (Dr. Balbir Singh)
 Principal Commissioner
 CGST & CX, Ranchi.

24/01/23

C.No.GEXCOM/TECH/MISC/598/2023-TECH/ ²¹³²/₂₁₃₇ Date: 26 07.2023

Copy forwarded for information and necessary action to:-

1. Federation of Jharkhand Chamber of Commerce & Industries, Jharkhand Chamber Bhawan, Main Road, Ranchi 834001.
2. Jharkhand Small Industries Association, Udyog Bhawan, Kokar Industrial Area, Kokar, Ranchi-834001
3. The Director General (Systems), Directorate General of Systems & Data Management, 4th & 5th Floor, Samrat Hotel, Chanakyapuri, New Delhi-110021.
4. The Director General, Directorate General of Tax-Payer Services, C.R. Building, I P Estate, New Delhi-110002.
5. The Chief Commissioner, Central GST & Central Excise, Ranchi Zone, Patna.
6. The Commissioner (Appeal), Central GST & Central Excise, Ranchi for information please.
7. The Commissioner (Appeal), Central GST & Central Excise, Patna for information please.
8. The Commissioner of State Tax, Government of Jharkhand for information please.
9. The Additional Commissioner, Central GST & Central Excise Sub-Commissionerate, Dhanbad.
10. The Deputy/ Assistant Commissioner, Central GST & Central Excise, Bokaro-I Division/ Bokaro-II Division/ Deoghar Division/ Dhanbad North Division/ Dhanbad South Division/ Giridih Division/ Hazaribagh Division/ Ramgarh Division/ Ranchi North Division/ Ranchi South Division for information please.
11. The Deputy /Assistant Commissioner (Systems), Central GST & Central Excise (Hqrs.), Ranchi, with request to arrange the uploading of the notice on the Departmental website.
12. The Administrative Officer, CGST & CX (H), Ranchi with request to arrange the publishing of notice in local news papers.
13. Notice Board.
14. Guard File.


(G Naveen Kumar)

Assistant Commissioner (Tech)
CGST & CX, Ranchi.