



भारत सरकार / Government of India

वित्त मंत्रालय राजस्व विभाग

Ministry of Finance, Department of Revenue

कार्यालय आयुक्त / Office of the Commissioner

सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क

Central Goods Service Tax and Central Excise (CGST & CX)

२९, भारतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri

उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.

F.No. 1(Gen) 19-11/GST/Standing Order /18-19

Ujjain, Dated. 28.02.2019

Standing Order No. 20/2018-19

Ujjain, Dated 28.02.2019

Subject: Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply – Reg.

Attention of the Trade and Industry is invited to the **Circular No. 90/09/2019-GST** dated **18.02.2019** issued under F. No. **CBEC-20/16/04/2018-GST** by the Pr. Commissioner GST Ministry of Finance, Department of Revenue, CBIC GST Policy Wing New Delhi in respect of **"Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter-State supply"** (Copy enclosed).

2. All the officers are hereby instructed to follow the above mentioned provisions scrupulously. Difficulties, if any, in this regard may be brought to the notice of the undersigned.

Encls: As above.

6457 28.2.19

(Dr. Sandeep Srivastava)

प्रधान आयुक्त

F. No. CBEC-20/16/04/2018 - GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 18th February, 2019

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply – Reg.

A registered person supplying taxable goods or services or both is required to issue a tax invoice as per the provisions contained in section 31 of the Central Goods and Services Tax Act, 2017 (CGST Act for short). Rule 46 of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short) specifies the particulars which are required to be mentioned in a tax invoice.

2. It has been brought to the notice of the Board that a number of registered persons (especially in the banking, insurance and telecom sectors, etc.) are not mentioning the place of supply along with the name of the State in case of a supply made in the course of inter-State trade or commerce in contravention of rule 46(n) of the CGST Rules which mandates that the said details must be mentioned in a tax invoice. In order 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 Central Goods and Services Tax Act, 2017, hereby issues the following instructions.

3. After introduction of GST, which is a destination-based consumption tax, it is essential to ensure that the tax paid by a registered person accrues to the State in which the consumption of goods or services or both takes place. In case of inter-State supply of goods

or services or both, this is ensured by capturing the details of the place of supply along with the name of the State in the tax invoice.

4. It is therefore, instructed that all registered persons making supply of goods or services or both in the course of inter-State trade or commerce shall specify the place of supply along with the name of the State in the tax invoice. The provisions of sections 10 and 12 of the Integrated Goods and Services Tax Act, 2017 may be referred to in order to determine the place of supply in case of supply of goods and services respectively. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of sections 122 or 125 of the CGST Act.

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)