



रेल पहिया कारखाना / RAIL WHEEL FACTORY
प्रधान मुख्य सामग्री प्रबंधक का कार्यालय
Office of the Principal Chief Materials Manager
यलहंका, बेंगलूर Yelahanka, Bengaluru – 560 064

NEW GUIDELINES FOR E-INVOICING WITH EFFECT FROM 01.11.2020

- (1) Commencing from 01.10.2020, all registered persons, other than certain exempted categories of registered persons, having aggregate turnover in a financial year more than Rs.500 Crores, shall mandatorily prepare an ***e-Invoice*** in respect of the supply of goods or services or both to a registered person (i.e., Business-to-Business (B2B) supplies).
- (2) Firms falling under the above category will have to generate Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) and Quick Response (QR) code generated therein.
- (3) All Tax Invoices submitted having dated 01.10.2020 onward should have IRN and QR Code generated therein. QR Code generated therein needs to be printed on the Tax Invoice.
- (4) Such provision of e_Invoicing applies to Invoices, Credit Notes and Debit Notes issues with respect to **B2B** supplies effective from 01.10.2020.
- (5) There is relaxation upto 31.10.2020 for October dated invoices, provided the IRN Numbers and QR codes are updated by the Vendors/Contractors within 30 days of date of Invoice.
- (6) With effect from 01.11.2020, all Tax Invoices dated October 2020 and onward should have e_invoices, IRN Number and QR Code compulsarily.
- (7) The firm/vendors whose turnover is less than Rs.500 crores should submit delcaration in the prescribed format enclosed, for excluding from th purview of e-Invoicing, without which bills will not be passed.
- (8) The firm/vendors whose turnover is more than Rs.500 crores should also have to submit delcaration in the prescribed format in ANNEXURE-A.

Encloure: ANNEXURE-A in 3 pages.

540

DECLARATION

TO WHOMSOEVER IT MAY CONCERN

<<Particulars of Vendor>>

Legal Name of Entity:	
Trade Name of Entity:	
Registered office Address:	
PAN:	
GSTIN:	<<in case of multiple GSTINs, all GSTINs to be captured>>

<<Applicability of E-invoicing>>

Please select the applicable response under column 'C' in respect of details set out in column 'B'

Case No. (A)	Aggregate Turnover at PAN level (in any preceding financial year from FY 17-18 onwards) (B)	Select the applicable case (C)
1	More than INR 500 crores	<input type="checkbox"/>
2	Less than or equals to INR 500 crores	<input type="checkbox"/>
3	Specific category excluded from compliance to e-invoicing, as notified	<input type="checkbox"/>

<<Declaration>>

I/We <<Name of Authorised Signatory>> of << Trade name / Legal name of the Vendor >> (hereinafter called as "the Firm or the Company") do hereby declare -

[Redacted signature area]

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 exceed the limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are covered under the ambit of GST e-invoicing provisions w.e.f. 01 October 2020 and therefore the invoices, debit notes, credit notes or any other prescribed document under e-invoicing issued/raised by us duly comply with the notified e-invoicing provisions.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to the respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/

4/6

regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">> we shall indemnify for the same.

[REDACTED]

[REDACTED]

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 exceed the limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020. However, owing to relaxation provided from such compliance for the month of October 2020, the invoices, debit notes, credit notes or any other prescribed document are not in compliance to respective e-invoicing provisions. However, QR code having embedded IRN shall be obtained for such document within 30 days of date of invoice and revised document with QR code shall be issued/raised by us which shall be duly compliant with the notified e-invoicing provisions.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to respective Government by us.

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We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

[REDACTED]

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 does not exceed limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are not covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020. Further, we do hereby declare that once the said provisions are made applicable to "the Firm or the Company", we shall issue the duly complied e-invoices under GST.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is

S/6

denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

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that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 though exceeds limit prescribed for generation of an Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"), however, "the Firm or the Company" has been specifically excluded from the requirement to comply with GST e-invoicing provisions vide Notification No. 13/2020-Central Tax dated 21st March, 2020, as amended. Accordingly, we are not covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to the respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

<<Authentication>>

For and on behalf on <<Trade Name / Legal Name of the Vendor>>

(Signature of Authorised Signatory)

Name:

Date:

Place:

6/6