

रजिस्ट्री सं. डी.एल.- 33004/99

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**वित्त मंत्रालय
(राजस्व विभाग)**
(केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड)
अधिसूचना

नई दिल्ली, 1 जनवरी, 2020

सं. 02-2020/केंद्रीय कर

सा.का.नि. 4(अ).—केंद्रीय सरकार, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्रीय माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

- (1) इन नियमों का संक्षिप्त नाम केंद्रीय माल और सेवा कर (संशोधन) नियम, 2020 है।
(2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।
- केंद्रीय माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 117 में,-
(क) उपनियम (1क) में, 31 दिसम्बर, 2019 से "31 दिसम्बर, 2019" अंकों, अक्षरों और शब्द के स्थान पर, "31 मार्च, 2020" अंक, अक्षर और शब्द रखे जाएंगे ;
(ख) उपनियम (4) के खंड (ख) के उपखंड (iii) के परंतुक में, "31 जनवरी, 2020" अंकों, अक्षरों और शब्द के स्थान पर, "30 अप्रैल, 2020" अंक, अक्षर और शब्द रखे जाएंगे।
- उक्त नियम के प्ररूप आरईजी-01 के भाग-ख में क्रम संख्यांक 12 और क्रम संख्यांक 13 तथा इनसे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :-

"12	क्या आप विशेष आर्थिक जोन यूनिट के रूप में रजिस्ट्रीकरण के लिए आवेदन कर रहे हैं?	हां	<input type="checkbox"/>	नहीं	<input type="checkbox"/>
	(i) विशेष आर्थिक जोन के नाम का चयन करें				
	(ii) अनुमोदन आदेश संख्या और आदेश की तारीख				
	(iii) विधिमान्यता की अवधि	से	दिन/मास/वर्ष	तक	दिन/मास/वर्ष
	(iv) अनुमोदन करने वाले प्राधिकारी का पदाभिधान				
.13	क्या आप विशेष आर्थिक जोन विकासकर्ता के रूप में रजिस्ट्रीकरण के लिए आवेदन कर रहे हैं?	हां	<input type="checkbox"/>	नहीं	<input type="checkbox"/>
	(i) विशेष आर्थिक जोन विकासकर्ता के नाम का चयन करें				
	(ii) अनुमोदन आदेश संख्या और आदेश की तारीख				
	(iii) विधिमान्यता की अवधि	से	दिन/मास/वर्ष	तक	दिन/मास/वर्ष
	(iv) अनुमोदन करने वाले प्राधिकारी का पदाभिधान				"।

4. उक्त नियम के प्ररूप जीएसटीआर-3क में,-

(क) "विवरणों फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 2 में, "कर दायित्व का निर्धारण किया जाएगा" शब्दों के स्थान पर, "कर दायित्व का निर्धारण किया जा सकेगा" शब्द रखे जाएंगे;

(ख) "विवरणों फाइल न करने के लिए धारा 46 के अधीन विवरणी व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 4 के पश्चात्, निम्नलिखित क्रम संख्यांक अंतःस्थापित किया जाएगा, अर्थात् :-

"5. यह एक प्रणाली सृजित सूचना है और इसमें हस्ताक्षर अपेक्षित नहीं है।"

(ग) "रजिस्ट्रीकरण के रद्द किए जाने पर अंतिम विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 3 में "कर अवधि के लिए कर दायित्व का अवधारण किया जाएगा" शब्दों के स्थान पर, "कर अवधि के लिए कर दायित्व का अवधारण किया जा सकेगा" शब्द रखे जाएंगे;

(घ) "रजिस्ट्रीकरण के रद्द किए जाने पर अंतिम विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 4 के पश्चात्, निम्नलिखित क्रम संख्यांक अंतःस्थापित किया जाएगा, अर्थात् :-

"5. यह एक प्रणाली सृजित सूचना है और इसमें हस्ताक्षर अपेक्षित नहीं है।"

5. उक्त नियम में प्ररूप आईएनवी-01 के स्थान पर निम्नलिखित प्ररूप रखा जाएगा, अर्थात् :-

टिप्पण : स्कीम में क्षेत्र गणनांक साधनों का होना । नीचे इस स्तंभ में प्रयुक्त विभिन्न प्रतीकों का अर्थ नीचे दिया गया है:

0..1 : इससे अभिप्रेत है कि यह मद वैकल्पिक है भले ही इसका उल्लेख किया गया हो लेकिन इसको दोहराया नहीं जा सकता।

1..1 : इससे अभिप्रेत है कि यह मद अनिवार्य है और इसका उल्लेख केवल एक बार ही किया जा सकता है।

1..ड : इससे अभिप्रेत है कि यह मद अनिवार्य है और इसको एक बार से अधिक दोहराया नहीं जा सकता।

0..ड : इससे अभिप्रेत है कि यह मद वैकल्पिक है किंतु इसको कई बार दोहराया जा सकता है । उदाहरणार्थ : पूर्व बीजक संदर्भ वैकल्पिक है किंतु यदि अपेक्षित हो तो व्यक्ति पूर्व में किए गए अनेक बीजक संदर्भों का उल्लेख कर सकता है।

प्ररूप जीएसटी आई एनवी -01 (नियम 48 देखे)							
Sl. No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	string(Max length:10)	1.0	It is the version of schema . It will be used to keep track of version of Invoice specification.
1	IRN	0..1	Invoice Refernce Number	Mandatory	string(Max length:50)	649b01ft	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number then e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system.
2	Invoice_type_code	1..1	Code for Invoice type	Mandatory	string(Max length:10)	B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP/ISD/BOS /DC	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.
3	Invoice_Subtype_code	1..1	Sub_Code for Invoice type	Mandatory	Drop Down	Regular / CreditNote / DebitNote	Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc
4	InvoiceNum	1..1	Invoice number	Mandatory	string(Max length:16)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
5	InvoiceDate	1..1	Invoice Date	Mandatory	string (DD/MM/YY YY)	21/7/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"

6	Invoice_currency_code	1..1	Currency code	Optional	string(Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice.
7	Reversecharge	0..1	Reverse Charge	optional	Character	Y	Is the liability payable under reverse charge
8	Delivery or Invoice Period	0..1		Optional			
9	Invoice Period Start Date	1..1	Invoice period start date	Mandatory (if this section is selected or used)	string (DD/MM/YY YY)	21-07-19	
10	Invoice Period End Date	1..1	Invoice Period End date	Mandatory (if this section is selected or used)	string (DD/MM/YY YY)	21-07-19	
11	Order and Sales Order Reference	0..1		Optional			
12	Preceding Invoice Reference	0..n					
13	Preceding Invoice Number	1..1	Detail of Base Invoice which is being amended by subsequent document	Mandatory (if this section is selected or used)	String (Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit Notes and other documents required under GST
14	Invoice Document Reference	1..1	Invoice reference	Optional	String (Max length:20)	KOL01	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference etc.

15	Preceding Invoice Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	string (DD/MM/YY YY)	21-07-19	
16	Other References	0..1					
17	Receipt Advice Reference	0..1	Terms reference	Optional	string(Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer.
18	Tender or Lot Reference	0..1	Lot / Batch Reference	Optional	string(Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender
19	Contract Reference	0..1	Contract Number	Optional	string(Max length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract
20	External Reference	0..1	Any other reference	Optional	string(Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
21	Project Reference	0..1	Project Reference	Optional	string(Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project
22	Ref Num	0..1	Vendor PO Reference number	Optional	string(Max length:16)	Vendor PO /1	0
23	Ref Date	0..1	Vendor PO Reference date	Optional	string (DD/MM/YY YY)	21-07-19	00-01-00
24	Supplier Information	1..1		Mandatory			<i>A group of business terms providing information about the Supplier.</i>
25	Supplier Legal Name	1..1	Supplier_Legal_Name	Mandatory	string(Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier
26	Supplier trading name	0..1	Trade Name of Supplier	Optional	string(Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).
27	Supplier GSTIN	1..1	Gstin of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN of the supplier

28	Supplier_Address1	1..1	Supplier address1	Mandatory	string(Max length:100)	Vasanth Nagar	Address of the Supplier
29	Supplier_Address2	0..1	Supplier address 2	Optional	string(Max length:100)	Bangalore	City of the Supplier
30	Supplier_City	1..1	Supplier address 2	Optional	string(Max length:50)	Bangalore	City of the Supplier
31	Supplier_State	1..1	Place	Mandatory	string(Max length:50)	Karnataka	State of the Supplier
32	Supplier_Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Pincode of the Supplier
33	Supplier_Phone	0..1	Phone	Optional	string(Max length:12)	9999999999	Contact number of the Supplier
34	Supplier_Email	0..1	eMail id	Optional	string(Max length:50)	Supplier@icai.com	Email id of the Supplier.
35	Buyer Information	1..1		Mandatory			Header for Buyer information
36	Billing_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be legal name of buyer
37	Billing_Trade_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be Trade Name of buyer
38	Billing_GSTIN	1..1	GSTIN	Mandatory	string(Max length:15)	29AACCR7832C1ZD	GSTIN of the Buyer
39	Billing_POS	1..1	State code	Mandatory	String(Max length:2)	29	Place of supply code of Supply
40	Billing_Address1	1..1	Address1	Mandatory	string(Max length:100)	Address	Address of the Buyer
41	Billing_Address2	0..1	Address2	optional	string(Max length:100)	Address	Address of the Buyer
42	Billing_State	1..1	Place	Mandatory	string(Max length:50)	Bangalore	State of the Buyer

43	Billing_Pincode	1..1	pincode	Mandatory	string(Max length:6)	560002	Pincode of the Buyer
44	Billing_Phone	0..1	Phone number	Optional	string(Max length:12)	080 2223323	contact number of the Buyer
45	Billing_Email	0..1	eMail id	Optional	string(Max length:50)	billing@icai.com	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.
46	Payee Information (Seller payment information)	0..1		optional			<i>Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier</i>
47	Payee_Name	1..1	Payee name	Mandatory	string(Max length:100)		Name of the person to whom payment is to be made
48	Payee_Financial_Account	1..1	Account Number	Mandatory	string(Max length:18)		Account number of Payee
49	ModeofPayment	1..1	Payment mode	Mandatory	string(Max length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer
50	Financial_Institution_Branch	1..1	Financial Institution Branch (IFSC Code)	Mandatory	string(Max length:11)		A group of business terms to specify Branch of Payee
51	Payment_Terms	0..1	Payment Terms	Optional	string(Max length:50)		Terms of Payment with the recipient if to be provided
52	Payment_Instruction	0..1	Payment Instruction	Optional	string(Max length:50)		A group of business terms providing information about the payment.
53	Credit_Transfer	0..1		Optional	string(Max length:50)		A group of business terms to specify credit transfer payments.
54	Direct_Debit	0..1		Optional	string(Max length:50)		A group of business terms to specify a direct debit.

55	CreditDays	0..1	Due date of Credit	Optional	Numeric (Min length:1 Max length:3)	30-11-2019	The date when the payment is due. Format "DD-MM-YYYY".
56	Delivery_Information	1..1		Mandatory			A group of business terms providing information about where and when the goods and services invoiced are delivered.
57	DispatchFromDetails	1..1	DISPATCH from details	Mandatory	<u>Refer A 1.1</u>		
58	ECOM_GSTIN	0..1	eCommerce GSTIN	Optional	string(Max length:15)		Mention og E commerce operator is supply is made through him
59	ECOM_POS	0..1	State code	Optional	String(Max length:2)	29	Mention og E commerce operator is supply is made through him
60	Invoice Item Details	1..n		Mandatory			
61	List {items}		Items	Mandatory	<u>Refer A 1.2</u>		A group of business terms providing information about the goods and services invoiced.
62	Document Total	1..1		Mandatory	-	-	
63	TotalDetails	1..1	Bill TotalDetails	Mandatory	<u>Refer A 1.3</u>		0
64	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)		When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.
65	Sum_of_Invoice_line_net_amount	0..1	Item level net amount	optional	Decimal (10,2)		Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
66	Sum_of_allowances_on_document_level	0..1	total discount	optional	Decimal (10,2)		Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.
67	Sum_of_charges_on_document_level	0..1	total other charges	optional	Decimal (10,2)		Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
68	PreTaxDetails		Break up of the tax rate at invoice level	Optional	<u>Refer A 1.3</u>		The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.

69	Paid_amount	1..1	Paid amount	Mandatory	Decimal (10,2)		The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70	Amount_due_for_payment	1..1	Payment Due	Mandatory	Decimal (10,2)		The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71	Extra Information	0..1		Optional			
72	Tax_Scheme	1..1	GST, Excise, Custom, VAT etc.	Mandatory	string(Max length:4)	GST,CUST, VAT etc..	Mandatory element. Use "GST"
73	Remarks	0..1	Remarks/Note	Optional	string(Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole.Such as the reason for any correction or assignment note in case the invoice has been factored.
74	Additional_Supporting_Documents	0..n		optional			
75	Additional_Supporting_Documents_url	0..1	Supporting document URLs	optional	string(Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
76	Additional_Supporting_Documents	0..1	Supporting document in base64 format.	optional	string(Max length:1000)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).

77	Invoice_Allowances_or_Charges	0..1	Total Value of allowances and charges at invoice level	optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.
78	Eway Bill Details	0..1		Optional			
79	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN :: 29AMRPV8729L1Z1
80	transMode	1..1	Mode of transportation	Road / Rail / Air / Ship	<u>Drop Down - Fixed</u>	-	1/2/3/4
81	transDistance	1..1	Distance of transportation		Decimal (10,2)	-	20
82	transporterName	0..1	Transporter Name		string(Max length:100)	-	SPURTHI R
83	transDocNo	0..1	Transporter Doc No		-	-	TA120; Mandatory if the mode of transport is other than by Road
84	transDocDate	0..1	Transporter Doc Date		string (DD/MM/YYYY)	21-07-2019	20/9/2017
85	vehicleNo	1..1	Vehicle No	Optional	string(Max length:20)	-	KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86	Signature Detials	0..1		Mandatory			
87	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	an optional field since it is signed by the GSTN Portal also and data travels thry secured platform

A 1.0 ShipTo Details							
S No	Parameter Name	0..1	Description		Field Specifications	Sample Value	
1	ShippingTo_Name	1..1	ShippingTo Legal Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1	ShippingTo_Name	1..1	ShippingTo Trade Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
2	ShippingTo_GSTIN	1..1	ShippingTo GSTIN	Mandatory	string(Max length:100)	36AABCT2223L1ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3	ShippingTo_Address1	1..1	ShippingTo Address1	Mandatory	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4	ShippingTo_Address2	0..1	ShippingTo Address2	Optional	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5	ShippingTo_Place	0..1	ShippingTo Place	Optional	string(Max length:50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
6	ShippingTo_Pincode	1..1	ShippingTo Pincode	Mandatory	string(Max length:6)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
7	ShippintTo_State	1..1	ShippintTo State	Mandatory	string(Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8	SubsupplyType		Supply Type	Mandatory	String(Max length:2)	Supply/export/Jobwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9	TransactionMode		Transacion Mode	Mandatory	String(Max length:2)	Regula/BilTo/ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

A 1.1 DispatchFrom Details							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Company Name	1..1	Company Name	Mandatory	string(Max length:60)	ICAI	Detail of person and address wherefrom goods are dispatched.
2	Address1	1..1	Address1	Mandatory	string(Max length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.
2	Address2	0..1	Address2	Optional	string(Max length:100)	Millers Road	Detail of person and address wherefrom goods are dispatched.
3	City	1..1	Place	Optional	string(Max length:100)	Bangalore	Detail of person and address wherefrom goods are dispatched.
4	State	1..1	State	Mandatory	String(Max length:2)	Karnataka	Detail of person and address wherefrom goods are dispatched.
5	Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Detail of person and address wherefrom goods are dispatched.
A 1.2 Item Details							
		1..n					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	SLNO	1..1	Serial Number	Mandatory	int	1,2,3	
2	Item Description	0..1	Item description	optional	string(Max length:300)	Mobile	The identification scheme identifier of the Item classification identifier
3	ISService	0..1	IS Service	Optional	Character	Y/N	Specify whether supply is that of Services or not
4	HSN code	0..1	HSN code	Optional	string(Max length:8)	1122	A code for classifying the item by its type or nature.
5	Batch	0..1	...	Optional	<u>Refer A 1.3.1</u>	<u>galaxy</u>	<u>Batch number details are important to be mentioned for certain set of manufacturers</u>
6	Barcode	0..1	Item Barcde	Optional	string(Max length:30)	b123	Barcoding if to be provided need to be specified

7	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8	FreeQty	0..1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9	UQC	0..1	uom	Optional	string(Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
10	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11	GrossAmount	1..1	gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.
12	DiscountAmount	0..1	discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.
13	PreTaxAmount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseeable value then pretax amount should be used for.
14	AssesseeableValue	1..1	net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative
15	GST Rate	1..1	Rate	Mandatory	Decimal(3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.
16	Iamt	0..1	IGST Amount as per item	Mandatory	Decimal(11,2)		A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons

17	Camt	0..1	CGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
18	Samt	0..1	SGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
19	Csamt	0..1	CESS Amount as per item	Optional	Decimal(11,2)	65.00	
20	StateCessAmt	0..1	State cess amount as per item	Optional	Decimal(11,2)	65.00	
21	OtherCharges	0..1	Other if any	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22	Invoice line net amount	0..1	Invoice line Net Amount	Optional	Decimal(11,2)		The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23	Order Line Reference	0..1	Reference to purchase order	optional	String (50)		Reference of purchase order.
24	ItemTotal	1..1	net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the Invoice.
25	Origin_Country	0..1	Origin country of item	optional	String(Max length:2)		This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26	SerialNoDetails	0..1	...	Optional	<u>Refer A 1.3.2</u>		

	A 1.3 Total Details	1..1		Mandatory			
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	IGSTValue	0..1	IGST Amount as per invoice	Optional	Decimal(11,2)		Appropriate taxes based on rule will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
2	CGSTValue	0..1	CGST Amount as per invoice	Optional	Decimal(11,2)		Taxable value as per Act to be specified
3	SGSTValue	0..1	SGST Amount as per invoice	Optional	Decimal(11,2)		Taxable value as per Act to be specified
4	CESSValue	0..1	cess Amount as per invoice	Optional	Decimal(11,2)		Taxable value as per Act to be specified
5	StateCessValue	0..1	State cess Amount as per invoice	Optional	Decimal(11,2)		Taxable value as per Act to be specified
6	Rate	0..1	Tax Rate	Optional	Decimal(11,2)		Tax Rate
7	Freight	0..1	Charges	Optional	Decimal(11,2)		
8	Insurance	0..1	Charges	Optional	Decimal(11,2)		
9	Packaging and Forwarding	0..1	Charges	Optional	Decimal(11,2)		
10	Other Charges	0..1	Pretax/post charges	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11	Round off	0..1	roundoff value	Optional	Decimal(11,2)		The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.
12	Total Invoice Value	1..1	Total amount	Mandatory	Decimal(11,2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.

A 1.3.1 Batch Details							
S No	Parameter Name	1..1	Description		Field Specifications	Sample Value	
1	BatchName	1..1	Batch number/name	Mandatory	String (Max length:20)		Batch number details are important to be mentioned for certain set of manufacturers
2	BatchExpiry Date	0..1	Expiry Date	optional	string (DD/MM/YYYY)		Expiry Date of the Batch
3	WarrantyDate	0..1	Warranty Date	Optional	string (DD/MM/YYYY)		Warranty Date of the ITEM
A 1.3.2 Serial Number Details							
S No	Parameter Name	0..1	Description		Field Specifications	Sample Value	
1	SerialNumber	1..1	Serial Number in case of each item having unique number	Optional	String (Max length:15)		0
2	OtherDetail1	0..1	other detail of serial number	Optional	String (Max length:10)		0
3	OtherDetail2	0..1	other detail of serial number	Optional	string(Max length:10)		0
A 1.3.3 PreTax Details							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Pretax Particulars		Pretax ledger/particulars	Optional	String (Max length:100)		0
2	TaxOn		Pretax on gross amount or any other	Optional	Decimal(11,2)		0
3	Amount		Amount	Optional	Decimal(11,2)		0

[फा. सं. 20/06/07/2019-जीएसटी (भाग 2)]

प्रमोद कुमार, निदेशक

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (I) में अधिसूचना सं. 3/2017-केंद्रीय कर, तारीख 19 जून, 2017 में सा.का.नि.सं0 610(अ) तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और उनमें सा.का.नि. सं. 954(अ), तारीख 26 दिसंबर, 2019 द्वारा प्रकाशित अधिसूचना संख्या 75/2019-केंद्रीय कर 26 दिसंबर, 2019 द्वारा अंतिम बार संशोधन किया गया था।

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****NOTIFICATION**

New Delhi, the 01st January, 2020

No. 02/2020 – Central Tax

G.S.R. 4(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,-
 - (a) in sub-rule (1A), with effect from the 31st December 2019, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st March, 2020” shall be substituted;
 - (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word “31st January, 2020”, the figures, letters and word “30th April, 2020” shall be substituted.
3. In the said rules, in **FORM REG-01**, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:-

“ 12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Period of validity	From	DD/MM/YYYY To DD/MM/YYYY
	(iv) Designation of approving authority		
13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		
	(iii) Period of validity	From	DD/MM/YYYY To DD/MM/YYYY
	(iv) Designation of approving authority		

4. In the said rules, in FORM GSTR-3A,-

(a) in serial number 2 under the heading “Notice to Return Defaulter u/s 46 for not filing Return”, for the words “tax liability will” , the words “tax liability may” shall be substituted;

(b) after serial number 4 under the heading “Notice to Return Defaulter u/s 46 for not filing Return” , the following serial number shall be inserted, namely:-

“5. This is a system generated notice and does not require signature.”;

(c) in serial number 3 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration”, for the words “tax period will”, the words “tax period may” shall be substituted;

(d) after serial number 4 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration” , the following serial number shall be inserted, namely:-

“5. This is a system generated notice and does not require signature.”.

5. In the said rules, for FORM INV-01, the following form shall be substituted, namely:-

“Note: Cardinality Means occurrence of field in the schema. Below are the the meaning of various symbol used in this column:

0..1 : It means this item is optional and even if mentioned can not be repeated

1..1: It means that this item is mandatory and can be mentioned only once.

1..n: It means this item is mandatory and can be repeated more than once

0..n: It means this item is optional but can be repated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice reference.

FORM GST INV - 1 (See rules 48)							
S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	string(Max length:10)	1.0	It is the version of schema . It will be used to keep track of version of Invoice specification.
1	IRN	0..1	Invoice Reference Number	Mandatory	string(Max length:50)	649b01ft	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number then e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system.
2	Invoice_type_code	1..1	Code for Invoice type	Mandatory	string(Max length:10)	B2B/B2C/SEZWP/SEZ WOP/EXPWP/EXPW OP/DEXP/ISD/BOS/D C	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.
3	Invoice_Subtype_code	1..1	Sub_Code for Invoice type	Mandatory	Drop Down	Regular / CreditNote / DebitNote	Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc
4	InvoiceNum	1..1	Invoice number	Mandatory	string(Max length:16)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
5	InvoiceDate	1..1	Invoice Date	Mandatory	string (DD/MM/YYYY)	21/7/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"
6	Invoice_currency_code	1..1	Currency code	Optional	string(Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice.

7	Reversecharge	0..1	Reverse Charge	optional	Character	Y	Is the liability payable under reverse charge
8	Delivery or Invoice Period	0..1		Optional			
9	Invoice Period Start Date	1..1	Invoice period start date	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
10	Invoice Period End Date	1..1	Invoice Period End date	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
11	Order and Sales Order Reference	0..1		Optional			
12	Preceding Invoice Reference	0..n					
13	Preceding Invoice Number	1..1	Detail of Base Invoice which is being amended by subsequent document	Mandatory (if this section is selected or used)	string(Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit Notes and other documents required under GST
14	Invoice Document Reference	1..1	Invoice reference	Optional	string(Max length:20)	KOL01	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference etc.
15	Preceding Invoice Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
16	Other References	0..1					
17	Receipt Advice Reference	0..1	Terms reference	Optional	string(Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer.

18	Tender_or_Lot_Reference	0..1	Lot / Batch Reference	Optional	string(Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender
19	Contract_Reference	0..1	Contract Number	Optional	string(Max length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract
20	External_Reference	0..1	Any other reference	Optional	string(Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
21	Project_Reference	0..1	Project Reference	Optional	string(Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project
22	RefNum	0..1	Vendor PO Reference number	Optional	string(Max length:16)	Vendor PO /1	0
23	RefDate	0..1	Vendor PO Reference date	Optional	string (DD/MM/YYYY)	21-07-19	00-01-00
24	Supplier Information	1..1		Mandatory			<i>A group of business terms providing information about the Supplier.</i>
25	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	string(Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier
26	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	string(Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).
27	Supplier_GSTIN	1..1	Gstin of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN of the supplier
28	Supplier_Address1	1..1	Supplier address1	Mandatory	string(Max length:100)	Vasanth Nagar	Address of the Supplier
29	Supplier_Address2	0..1	Supplier address 2	Optional	string(Max length:100)	Bangalore	City of the Supplier
30	Supplier_City	1..1	Supplier address 2	Optional	string(Max length:50)	Bangalore	City of the Supplier
31	Supplier_State	1..1	Place	Mandatory	string(Max length:50)	Karnataka	State of the Supplier

32	Supplier_Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Pincode of the Supplier
33	Supplier_Phone	0..1	Phone	Optional	string(Max length:12)	9999999999	Contact number of the Supplier
34	Supplier_Email	0..1	eMail id	Optional	string(Max length:50)	Supplier@icai.com	Email id of the Supplier.
35	Buyer Information	1..1		Mandatory			Header for Buyer information
36	Billing_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be legal name of buyer
37	Billing_Trade_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be Trade Name of buyer
38	Billing_GSTIN	1..1	GSTIN	Mandatory	string(Max length:15)	29AACCR7832C1ZD	GSTIN of the Buyer
39	Billing_POS	1..1	State code	Mandatory	String(Max length:2)	29	Place of supply code of Supply
40	Billing_Address1	1..1	Address1	Mandatory	string(Max length:100)	Address	Address of the Buyer
41	Billing_Address2	0..1	Address2	optional	string(Max length:100)	Address	Address of the Buyer
42	Billing_State	1..1	Place	Mandatory	string(Max length:50)	Bangalore	State of the Buyer
43	Billing_Pincode	1..1	pincode	Mandatory	string(Max length:6)	560002	Pincode of the Buyer
44	Billing_Phone	0..1	Phone number	Optional	string(Max length:12)	080 2223323	contact number of the Buyer
45	Billing_Email	0..1	eMail id	Optional	string(Max length:50)	billing@icai.com	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.

46	Payee Information (Seller payment information)	0..1		optional			<i>Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier</i>
47	Payee_Name	1..1	Payee name	Mandatory	string(Max length:100)		Name of the person to whom payment is to be made
48	Payee_Financial_Account	1..1	Account Number	Mandatory	string(Max length:18)		Account number of Payee
49	ModeofPayment	1..1	Payment mode	Mandatory	string(Max length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer
50	Financial_Institution_Branch	1..1	Financial Institution Branch (IFSC Code)	Mandatory	string(Max length:11)		A group of business terms to specify Branch of Payee
51	Payment_Terms	0..1	Payment Terms	Optional	string(Max length:50)		Terms of Payment with the recipient if to be provided
52	Payment_Instruction	0..1	Payment Instruction	Optional	string(Max length:50)		A group of business terms providing information about the payment.
53	Credit_Transfer	0..1		Optional	string(Max length:50)		A group of business terms to specify credit transfer payments.
54	Direct_Debit	0..1		Optional	string(Max length:50)		A group of business terms to specify a direct debit.
55	CreditDays	0..1	Due date of Credit	Optional	Numeric (Min length:1 Max length:3)	30-11-2019	The date when the payment is due. Format "DD-MM-YYYY".
56	Delivery Information	1..1		Mandatory			A group of business terms providing information about where and when the goods and services invoiced are delivered.
57	DispatchFromDetails	1..1	DISPATCH from details	Mandatory	<u>Refer A 1.1</u>		

58	ECOM_GSTIN	0..1	eCommerce GSTIN	Optional	String (Max length:15)		Mention og E commerce operator is supply is made through him
59	ECOM_POS	0..1	State code	Optional	String(Max length:2)	29	Mention og E commerce operator is supply is made through him
60	Invoice Item Details	1..n		Mandatory			
61	List {items}		Items	Mandatory	<u>Refer A 1.2</u>		A group of business terms providing information about the goods and services invoiced.
62	Document Total	1..1		Mandatory	-	-	
63	TotalDetails	1..1	Bill TotalDetails	Mandatory	<u>Refer A 1.3</u>		0
64	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)		When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.
65	Sum_of_Invoice_line_net_a mount	0..1	Item level net amount	optional	Decimal (10,2)		Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
66	Sum_of_allowances_on_doc ument_level	0..1	total discount	optional	Decimal (10,2)		Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.
67	Sum_of_charges_on_docum ent_level	0..1	total other charges	optional	Decimal (10,2)		Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
68	PreTaxDetails		Break up of the tax rate at invoice level	Optional	<u>Refer A 1.3</u>		The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.
69	Paid_amount	1..1	Paid amount	Mandatory	Decimal (10,2)		The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70	Amount_due_for_payment	1..1	Payment Due	Mandatory	Decimal (10,2)		The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71	Extra Information	0..1		Optional			
72	Tax_Scheme	1..1	GST, Excise, Custom, VAT etc.	Mandatory	String (Max length:4)	GST,CUST, VAT etc..	Mandatory element. Use "GST"

73	Remarks	0..1	Remarks/Note	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the invoice as a whole.Such as the reason for any correction or assignment note in case the invoice has been factored.
74	Additional_Supporting_Documents	0..n		optional			
75	Additional_Supporting_Documents_url	0..1	Supporting document URLs	optional	String (Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
76	Additional_Supporting_Documents	0..1	Supporting document in base64 format.	optional	String (Max length:1000)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
77	Invoice_Allowances_or_Charges	0..1	Total Value of allowances and charges at invoice level	optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.
78	Eway Bill Details	0..1		Optional			
79	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN :: 29AMRPV8729L1Z1
80	transMode	1..1	Mode of transportation	Road / Rail / Air / Ship	<u>Drop Down -Fixed</u>	-	1/2/3/4

81	transDistance	1..1	Distance of transportation		Decimal (10,2)	-	20
82	transporterName	0..1	Transporter Name		string(Max length:100)	-	SPURTHI R
83	transDocNo	0..1	Transporter Doc No		-	-	TA120; Mandatory if the mode of transport is other than by Road
84	transDocDate	0..1	Transporter Doc Date		string (DD/MM/YYYY)	21-07-2019	20/9/2017
85	vehicleNo	1..1	Vehicle No	Optional	string(Max length:20)	-	KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86	Signature Detials	0..1		Mandatory			
87	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	an optional field since it is signed by the GSTN Portal also and data travels thry secured platform
	A 1.0 ShipTo Details	0..1					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	ShippingTo_Name	1..1	ShippingTo Legal Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1	ShippingTo_Name	1..1	ShippingTo Trade Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
2	ShippingTo_GSTIN	1..1	ShippingTo GSTIN	Mandatory	string(Max length:100)	36AABCT2223L1ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3	ShippingTo_Address1	1..1	ShippingTo Address1	Mandatory	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4	ShippingTo_Address2	0..1	ShippingTo Address2	Optional	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5	ShippingTo_Place	0..1	ShippingTo Place	Optional	string(Max length:50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

6	ShippingTo_Pincode	1..1	ShippingTo Pincode	Mandatory	string(Max length:6)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
7	ShippintTo_State	1..1	ShippintTo State	Mandatory	string(Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8	SubsupplyType		Supply Type	Mandatory	String(Max length:2)	Supply/export/Jobwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9	TransactionMode		Transacion Mode	Mandatory	String(Max length:2)	Regula/BilTo/ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
A 1.1 DispatchFrom Details							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Company_Name	1..1	Company_Name	Mandatory	string(Max length:60)	ICAI	Detail of person and address wherefrom goods are dispatched.
2	Address1	1..1	Address1	Mandatory	string(Max length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.
2	Address2	0..1	Address2	Optional	string(Max length:100)	Millers Road	Detail of person and address wherefrom goods are dispatched.
3	City	1..1	Place	Optional	string(Max length:100)	Bangalore	Detail of person and address wherefrom goods are dispatched.
4	State	1..1	State	Mandatory	String(Max length:2)	Karnataka	Detail of person and address wherefrom goods are dispatched.
5	Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Detail of person and address wherefrom goods are dispatched.
A 1.2 Item Details							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	SLNO	1..1	Serial Number	Mandatory	int	1,2,3	

2	Item Description	0..1	Item description	optional	String (Max length:300)	Mobile	The identification scheme identifier of the Item classification identifier
3	ISService	0..1	ISService	Optional	Character	Y/N	Specify whether supply is that of Services or not
4	HSN code	0..1	HSN code	Optional	String (Max length:8)	1122	A code for classifying the item by its type or nature.
5	Batch	0..1	...	Optional	<u>Refer A 1.3.1</u>	<u>galaxy</u>	<u>Batch number details are important to be mentioned for certain set of manufacturers</u>
6	Barcode	0..1	ItemBarcode	Optional	String (Max length:30)	b123	Barcoding if to be provided need to be specified
7	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8	FreeQty	0..1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9	UQC	0..1	uom	Optional	String (Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
10	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11	GrossAmount	1..1	gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.
12	DiscountAmount	0..1	discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.
13	PreTaxAmount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseeable value then pretax amount should be used for.

14	AssesseeValue	1..1	net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative
15	GST Rate	1..1	Rate	Mandatory	Decimal(3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.
16	Iamt	0..1	IGST Amount as per item	Mandatory	Decimal(11,2)		A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons
17	Camt	0..1	CGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
18	Samt	0..1	SGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
19	Csamt	0..1	CESS Amount as per item	Optional	Decimal(11,2)	65.00	
20	StateCessAmt	0..1	State cess amount as per item	Optional	Decimal(11,2)	65.00	
21	OtherCharges	0..1	Other if any	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22	Invoice_line_net_amount	0..1	Invoice line Net Amount	Optional	Decimal(11,2)		The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23	Order_Line_Reference	0..1	Reference to purchase order	optional	String (50)		Reference of purchase order.
24	ItemTotal	1..1	net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the Invoice.
25	Origin_Country	0..1	Origin country of item	optional	String(Max length:2)		This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26	SerialNoDetails	0..1	...	Optional	Refer A 1.3.2		

	A 1.3 Total Details	1..1		Mandatory			
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	IGSTValue	0..1	IGST Amount as per invoice	Optional	Decimal (11,2)		Appropriate taxes based on rule will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
2	CGSTValue	0..1	CGST Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
3	SGSTValue	0..1	SGST Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
4	CESSValue	0..1	cess Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
5	StateCessValue	0..1	State cess Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
6	Rate	0..1	Tax Rate	Optional	Decimal (11,2)		Tax Rate
7	Freight	0..1	Charges	Optional	Decimal (11,2)		
8	Insurance	0..1	Charges	Optional	Decimal (11,2)		
9	Packaging and Forwarding	0..1	Charges	Optional	Decimal (11,2)		
10	Other Charges	0..1	Pretax/post charges	Optional	Decimal (11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11	Roundoff	0..1	roundoff value	Optional	Decimal (11,2)		The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.
12	Total Invoice Value	1..1	Total amount	Mandatory	Decimal (11,2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.

A 1.3.1 Batch Details							
S No	Parameter Name	1..1	Description		Field Specifications	Sample Value	
1	BatchName	1..1	Batch number/name	Mandatory	String (Max length:20)		Batch number details are important to be mentioned for certain set of manufacturers
2	BatchExpiry Date	0..1	Expiry Date	optional	string (DD/MM/YYYY)		Expiry Date of the Batch
3	WarrantyDate	0..1	Warranty Date	Optional	string (DD/MM/YYYY)		Warranty Date of the ITEM
A 1.3.2 Serial Number Details							
S No	Parameter Name	0..1	Description		Field Specifications	Sample Value	
1	SerialNumber	1..1	Serial Number in case of each item having unique number	Optional	String (Max length:15)		0
2	OtherDetail1	0..1	other detail of serial number	Optional	String (Max length:10)		0
3	OtherDetail2	0..1	other detail of serial number	Optional	String (Max length:10)		0
A 1.3.3 PreTax Details							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Pretax Particulars		Pretax ledger/particulars	Optional	String (Max length:100)		0
2	TaxOn		Pretax on gross amount or any other	Optional	Decimal (11,2)		0
3	Amount		Amount	Optional	Decimal (11,2)		0

[F. No. 20/06/07/2019 – GST (Pt. II)]

PRAMOD KUMAR, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 75/2019 - Central Tax, dated the 26th December, 2019, published vide number G.S.R. 954 (E), dated the 26th December, 2019.

अधिसूचना

नई दिल्ली, 1 जनवरी, 2020

सं. 03/2020-केंद्रीय कर

सा.का.नि. 5 (अ).— केंद्रीय सरकार, परिषद् की सिफारिशों पर, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में सा.का.नि. सं. 879(अ), तारीख 26 नवम्बर, 2019 द्वारा प्रकाशित भारत सरकार के वित्त मंत्रालय, राजस्व विभाग की अधिसूचना सं. 62/2019-केंद्रीय कर, तारीख 26 नवम्बर, 2019 में निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिसूचना में,-

(i) पैरा 2 के खंड (iii) में, “30 अक्तूबर, 2019” और “31 अक्तूबर” अंकों, अक्षरों और शब्दों के स्थान पर, “31 दिसम्बर, 2019” और “1 जनवरी, 2020” अंक, अक्षर और शब्द क्रमशः रखे जाएंगे;

(ii) पैरा 3 में, “31 दिसम्बर, 2019” अंकों, अक्षरों और शब्दों के स्थान पर, “1 जनवरी, 2020” अंक, अक्षर और शब्द रखे जाएंगे।

[फा. सं. 20/06/07/2019-जीएसटी (भाग 2)]

प्रमोद कुमार, निदेशक

टिप्पण : मूल अधिसूचना सं. 62/2019-केंद्रीय कर, तारीख 26 नवम्बर, 2019 भारत के राजपत्र, असाधारण में सा.का.नि. सं. 879(अ), तारीख 26 नवम्बर, 2019 द्वारा प्रकाशित किए गए थे।

NOTIFICATIONNew Delhi, the 1st January, 2020**No. 03/2020 – Central Tax**

G.S.R. 5(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 62/2019-Central Tax, dated the 26th November, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 879(E), dated the 26th November, 2019, namely:—

In the said notification,—

(i) in paragraph 2, in clause (iii), for the figures, letters and words “30th day of October, 2019” and “31st day of October”, the figures, letters and words “31st day of December, 2019” and “1st day of January, 2020” shall respectively be substituted;

(ii) in paragraph 3, for the figures, letters and words “31st day of October, 2019”, the figures, letters and words “1st day of January, 2020” shall be substituted.

[F. No. 20/06/07/2019 – GST (Pt. II)]

PRAMOD KUMAR, Director

Note: The principal notification No. 62/2019 –Central Tax, dated the 26th November, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 879(E), dated the 26th November, 2019.