



विश्वेश्वरय्या राष्ट्रीय प्रौद्योगिकी संस्थान नागपूर – 440 010
VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY, NAGPUR – 440 010

CIRCULAR

No. VNIT/Acct/2021-22/2780

Date: 30 Apr. 2021

SUB: IMPLEMENTATION OF E-INVOICING AT VNIT NAGPUR- Reg

1. In terms of CBIC Notification No.05/2021- Central Tax dated 8-3-2021, E-Invoicing is mandatory from 1st April 2021 for entities whose aggregate turnover exceeds Rs. 50 crore in any of the preceding financial years from 2017-18. Accordingly, the same is required to be implemented at VNIT Nagpur w.e.f. 1st April 2021.
2. Since the tax invoices are required to be generated on GSTN portal itself, the correctness of details mentioned in Proforma Invoice (issued in case of Testing/ consultancy services, STTPs etc.) needs to be ensured at Department level.
3. In this regard, Standard Operating Procedure in respect of Testing & consultancy/ STTPs taking into consideration compliance as per GST Act, 2017 have been issued vide Circular VNIT/ACCT/2017-18/GST/3714 dated 11 Aug 2017 (available under 'Accounts related circulars' on Institute website).

Following are some of the essential prerequisites for generation of proper e-invoice:

- i) Details mentioned in the Proforma Invoice should be correct and complete in all respects. It is observed that various details like GST number of the client, address, contact details/ mail-id, place of supply are not made available in Proforma invoice. E- invoice shall be generated by Accounts section solely on the basis of details stated in the Proforma Invoice. Later requests for corrections in Tax Invoice can not be entertained after tax-invoice is generated.

It may please be noted that if the GST no. of the client is not available in the Proforma Invoice or the same is incorrect, e-invoice will be generated treating the client as unregistered dealer (without GST No.) and requests to issue e-invoice with GST no. afterwards will not be considered under any circumstances since back dated entries are not permitted on GST e-invoice portal.

- ii) There are various errors in the Proforma Invoice issued by the concerned Department like incorrect GST number of the client, incorrect place of supply (address), incorrect head of GST (viz. IGST instead of CGST/SGST and vice versa), incorrect HSN code of the service provided

etc. This will lead to issue of incorrect e- invoice by Accounts Section resulting into undue correspondence by the clients.

It may please be brought to the notice of all concerned that for intrastate supply (within Maharashtra) CGST and SGST is to be levied @ 9% each (Total 18%) and for interstate supply (two different states), IGST is to be levied at 18%. HSN codes are mentioned in the circular dated 11 Aug 2017.

iii) E-invoice will be generated after receiving complete details of deduction (if any) like IT TDS, GST TDS etc. by the clients. The fact that GST TDS not applicable for payments made to VNIT Nagpur, in terms of notification No. 73/2018 dated 31 Dec 2018 since VNIT is also deductor under GST Act should be mentioned clearly in the proforma invoice.

4. Needless to mention that if above errors are taken care at the time of issuance of Proforma Invoice stage itself, e-invoice can be generated in appropriate manner and correspondence for subsequent changes in e-invoice can be avoided as retrospective corrections will not be possible in GSTN portal.

5. In view of the above, the concerned faculty/ staff dealing with Testing & consultancy/ STTPs may kindly be advised to scrupulously follow the above instructions.



DIRECTOR


निदेशक / Director
वि.रा.प्रौ.सं./ V.N.I.T.
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To:

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|---------------------------------|---|
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| 2. All Deans/ Asso. Deans | - For information pl. |
| 3. Director's Office | - For information and records. |
| 4. Dy Registrar (Accts) | - For necessary action pl. |
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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Notification No. 05/2021 – Central Tax

New Delhi, the 8th March, 2021

G.S.R.....(E).– In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

[F. No. CBEC-20/13/01/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was last amended vide notification No. 88/2020-Central Tax, dated the 10th November, 2020, published vide number G.S.R. 704(E), dated the 10th November, 2020.