



सं. एफ-19/जीएसटी/2019-20/भाग-1/फिन/जीएसटी_89

दिनांक:- 23.10.2020

जीएसटी अनुभाग

As per the various amendments in CGST Rules, specified category of registered persons would be required to issue invoices including particulars contained in **Form GST INV-01** after obtaining **Invoice Reference Number (IRN)** through the **Common Goods and Services Tax Electronic Portal**.

Ministry of Finance, Govt. of India, has notified that above provisions is applicable on organisation having an annual turnover of greater than INR 500 crores from 01st October 2020 and required to issue electronic invoices (e-invoice) as per the notified e-invoice schema version 1.1. Invoices raised by notified registered person in a manner other than above, shall not be regarded as an invoice for GST purposes.

Accordingly, FCI offices are required to issue only electronic invoices (include debit note & credit note) for all Business-to-Business (B2B) transactions (as per the notified schema) of outward taxable supply such as Sale of Scrap, Receipt on account of Tender Fee and Sale of Gunny to Rice Millers etc.

The process to be followed by the end user for generation of the IRN and QR Code in relevant GST document has already been communicated by FAP division vide email dated 23.10.2020 and 26.09.2020 (copy enclosed). As per email dated 26.09.2020, for successful generation of e-invoice, all the offices are to ensure that all mandatory fields entered for creation/updation of supplier must be correct.

After following the process communicated by FAP division, all the above referred tax invoices (include debit note & credit note) will be get uploaded on e-Invoice System (<https://einvoice1.gst.gov.in/>) for generation of IRN and QR Code and the tax invoices (include debit note & credit note) generated through FAP system will have the IRN and QR Code, which is to be issued to the concerned parties for compliance of GST provisions.

It is also requested that, detail of invoices uploaded on e-Invoice System portal may be verified vis-à-vis outward taxable supply transactions, so that issue may not be faced at the time filing of GST returns. Login credentials (Username and Password) created on the e-way bill system, is to be used to login to e-Invoice System portal.

This is for your information and strict compliance please.

संलग्न : यथोपरी।

(11/11/2020)
23-10-2020
(सौरभ नितिन)

उप महाप्रबंधक(वित्त)

वितरण:-

1. कार्यकारी निदेशक, भा. खा. नि., आंचलिक कार्यालय (उत्तर/दक्षिण/पूर्व/पश्चिम/उत्तर-पूर्व);
2. सभी महाप्रबंधक (क्षेत्र), भा. खा. नि./ उप महाप्रबंधक (क्षेत्र), मणिपुर;
3. सभी महाप्रबंधक (वित्त एवं लेखा) / उप महाप्रबंधक (वित्त एवं लेखा), भा. खा. नि., जेडओ / आरओ;
4. सभी मंडल प्रबंधक, भा. खा. नि., मंडल कार्यालय;
5. निदेशक (खाद्य सुरक्षा संस्थान), भा. खा. नि., गुरुग्राम;
6. सहायक महाप्रबंधक (बिल्स), भा. खा. नि., मुख्यालय, नई दिल्ली;
7. महाप्रबंधक (आईटी), भा. खा. नि., मुख्यालयएफसीआई वेबसाइट पर अपलोड करने के लिए;
8. महाप्रबंधक (हिन्दी सेल), भा. खा. नि., मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।