



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 31 of 2019
16th December 2019

Recent Notifications specifying,

- **E-invoicing**
- **Time limits for specified returns where principal place of business is J&K**

Amendment in CGST Rules, 2017

Rule 48: E-invoicing

Notification No. 68/2019-Central Tax, dated 13-12-2019

- In Rule 48, after sub-rule (3), the following sub-rules have been inserted-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”

L&S Comments:

- W.e.f. 1st April 2020, the notified class of persons shall issue invoice containing particulars given in FORM GST INV-01 after obtaining IRN by uploading the said invoice on common portal.
- Any invoice issued by the notified class of persons in the manner other than prescribed above shall not be treated as invoice under GST.
- No requirement for printing triplicate/ duplicate copies of e-invoice in case of supply of goods/ services respectively by the notified class of persons.

Other Notifications on E-Invoicing

Notification No. 69/2019-Central Tax, dated 13-12-2019:

- Common Goods and Services Tax Electronic Portal for the purpose of preparation of the e-invoice under Rule 48(4) has been notified effective from 1st January, 2020.
- Total 10 portals have been notified, for instance- <http://www.einvoice1.gst.gov.in/>. The same shall be managed by GSTN.

Notification No. 70/2019-Central Tax, dated 13-12-2019:

- Notifies registered person whose aggregate turnover in a financial year exceeds Rs. 100 Crores, as a class of registered person who shall prepare e-invoice as per Rule 48(4) for supply of goods or services or both to a registered person with effect from 1st April, 2020.

Notification Nos. 71 & 72/2019-Central Tax, dated 13-12-2019:

- W.e.f. 1st April 2020, registered person having aggregate turnover in a financial year exceeding Rs. 500 crores shall for **B2C invoices** issue the tax invoice with Quick Response (QR) code.
- In case where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoices containing cross-reference of the payment using Dynamic QR code shall be deemed as invoice containing the QR code.

Extension of due date

Extension of due date

(Notification Nos. 63, 64,65, 66, 67/2019-Central Tax, dated 12-12-2019)

Principal place of business : Jammu and Kashmir		
Return	Tax period	To be filed upto
GSTR-1 (having aggregate turnover more than INR 1.5 Crores)	July, 2019 to September, 2019	20th December 2019
	October 2019	
GSTR-3B	July, 2019 to September, 2019	20th December 2019
	October 2019	
GSTR-7	July, 2019 to October, 2019	20th December 2019

NEW DELHI

5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014

B-6/10, Safdarjung Enclave
New Delhi - 110 029

Phone : +91-11-4129 9811

E-mail : lsdel@lakshmisri.com

MUMBAI

2nd floor, B&C Wing,
Cnergy IT Park,
Appa Saheb Marathe Marg, (Near
Century Bazar)

Prabhadevi, Mumbai - 400025.

Phone : +91-22-24392500

E-mail : lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street
Chennai - 600 006

Phone : +91-44-2833 4700

E-mail : lsmds@lakshmisri.com

BENGALURU

4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West,
Bangalore-560 055.

Ph: +91(80) 49331800

Fax: +91(80) 49331899

E-mail : lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church, Nampally
Hyderabad - 500 001

Phone : +91-40-2323 4924

E-mail : shyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram
Road,

Ahmedabad - 380 009

Phone : +91-79-4001 4500

E-mail : lsahd@lakshmisri.com

PUNE

607-609, Nucleus, 1 Church Road,
Camp, Pune – 411 001

Maharashtra

E-mail : lpune@lakshmisri.com

KOLKATA

2ND Floor, Kanak Building

41, Chowringhee Road

Kolkatta-700071

Phone : +91-33-40051 5570

E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,

Sector 26,

Chandigarh - 160026

Phone : +91-172-4921700

E-mail : lschd@lakshmisri.com

GURGAON

OS2 & OS3, 5th Floor, Corporate
Office Tower, AMBIENCE Island,
Sector 25-A, Gurgaon - 122001

Phone : +91-124-477 1300

E-mail : lsurgaon@lakshmisri.com

ALLAHABAD

3/1A/3, (opposite Auto Sales), Colvin
Road, (Lohia Marg),

Allahabad -211001 (U.P.)

Phone no. : (0532) – 2421037,
2420359

Email: lsallahabad@lakshmisri.com

KOCHI

First floor, PDR Bhavan, Palliyil
Lane, Foreshore Road, Ernakulam
Kochi-682016, India

Phone no : +91 (484) 4869018;
4867852

Email: lskochi@lakshmisri.com

.....

Disclaimer: L&S Update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. Lakshmikumaran & Sridharan does not intend to advertise its services through this update. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents. . To unsubscribe, please mail to update@lakshmisri.com.