

भारत सरकार
GOVERNMENT OF INDIA

दिल्ली राजपत्र
Delhi Gazette



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भाग IV
PART IV

राष्ट्रीय राजधानी राज्य क्षेत्र दिल्ली सरकार
GOVERNMENT OF THE NATIONAL CAPITAL TERRITORY OF DELHI

वित्त (राजस्व-I) विभाग
अधिसूचना

दिल्ली, 8 जनवरी, 2021

सं. 02/2020-राज्य कर

सं.फा. 3(70)/वित्त(राजस्व-I)/2020-21/डीएस-IV/19.-राष्ट्रीय राजधानी क्षेत्र, दिल्ली के उपराज्यपाल, दिल्ली माल और सेवाकर अधिनियम, 2017 (2017 का 03) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, दिल्ली माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:-

- (1) इन नियमों का संक्षिप्त नाम दिल्ली माल और सेवाकर (संशोधन) नियम, 2020 है।
(2) इन नियमों में अन्यथा उपबंधित के सिवाय, ये 1 जनवरी, 2020 से लागू होंगे।
- दिल्ली 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।

3. उक्त नियम के प्ररूप आरईजी-01 के भाग-ख में क्रम संख्यांक 12 और क्रम संख्यांक 13 तथा इन से 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 विकास कर्ता 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 | | | | ।” |

1. उक्त नियम के प्ररूप जीएसटीआर-3 में,-

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

(ख) “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 अंतः स्थापित 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 अधीनक्रम 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 अंतः स्थापित किया जाएगा, अर्थात् :-

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

“टिप्पण : स्कीम में क्षेत्र गणनांक साधनों का होगा । 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।
- 1..ढ: इससे अभिप्रेत है कि यह मद अनिवार्य है और इसको एक बार से अधिक दोहराया नहीं जा सकता।
- 0..ढ: 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।

| 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/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 / Credit Note / Debit Note | Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc |
| 4 | Invoice Num | 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 | Invoice Date | 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 | Reverse charge | 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_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 | trans Mode | 1..1 | Mode of transportation | Road / Rail / Air / Ship | <u>Drop Down -Fixed</u> | - | 1/2/3/4 |
| 81 | trans Distance | 1..1 | Distance of transportation | | Decimal (10,2) | - | 20 |
| 82 | transporter Name | 0..1 | Transporter Name | | string(Max length:100) | - | SPURTHI R |
| 83 | transDoc No | 0..1 | Transporter Doc No | | - | - | TA120; Mandatory if the mode of transport is other than by Road |
| 84 | transDoc Date | 0..1 | Transporter Doc Date | | string (DD/MM/YYYY) | 21-07-2019 | 20/9/2017 |
| 85 | vehicle No | 1..1 | Vehicle No | Optional | string(Max length:20) | - | KA12KA1234 or KA12K1234 or KA123456 or KAR1234 |
| 86 | Signature Details | 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 | Shipping To_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 | Shipping To_Name | 1..1 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Sub supply Type | | 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 | Address 1 | 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 | IS Service | 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 Barcode | 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 | Free Qty | 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 | Gross Amount | 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 | Discount Amount | 0..1 | discount amount | Optional | Decimal (10,2) | | The total discount subtracted from the Item gross price to calculate the Item net price. |
| 13 | Pre Tax Amount | 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 | Assesseeable Value | 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 | State Cess Amt | 0..1 | State cess amount as per item | Optional | Decimal(11,2) | 65.00 | |
| 21 | Other Charges | 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 | Item Total | 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 | Serial No Details | 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 | IGST Value | 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 | CGST Value | 0..1 | CGST Amount as per invoice | Optional | Decimal(11,2) | | Taxable value as per Act to be specified |
| 3 | SGST Value | 0..1 | SGST Amount as per invoice | Optional | Decimal(11,2) | | Taxable value as per Act to be specified |
| 4 | CESS Value | 0..1 | cess Amount as per invoice | Optional | Decimal(11,2) | | Taxable value as per Act to be specified |
| 5 | State Cess Value | 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 | round off 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 | Batch Name | 1..1 | Batch number/name | Mandatory | string(Max length:20) | | Batch number details are important to be mentioned for certain set of manufacturers |
| 2 | Batch Expiry Date | 0..1 | Expiry Date | optional | string (DD/MM/YYYY) | | Expiry Date of the Batch |
| 3 | Warranty Date | 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 | Serial Number | 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 | Tax On | Pretax on gross amount or any other | Optional Decimal(11,2) | 0 |
| 3 | Amount | Amount | Optional Decimal(11,2) | 0 |

राष्ट्रीय राजधानी क्षेत्र दिल्ली के उपराज्यपाल
के आदेश से तथा उनके नाम पर

मनोज कुमार, उप सचिव-IV (वित्त)

टिप्पण: मूल नियम दिल्ली के राजपत्र, असाधारण भाग-IV में, अधिसूचना तारीख 22 जून, 2017, में सं.फा. 3(10)/वित्त (राजस्व-I)/2017-18/डीएस-VI/342, तारीख 22 जून, 2017 द्वारा प्रकाशित की गई थी और उनमें सं. फा.3(68)/वित्त(राजस्व-I)/2020-21/डीएस-VI/256, तारीख 29/12/2020, 2020 द्वारा प्रकाशित अधिसूचना संख्या 75/2019-राज्य कर, तारीख 29/12/2020 द्वारा अंतिम बार संशोधन किया गया था।

FINANCE (REVENUE-I) DEPARTMENT**NOTIFICATION**

Delhi, the 8th January, 2021

No. 02/2020–State Tax

No. F. 3(70)/Fin (Rev-I)/2020-21/DS-IV/19.—In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), Lt. Governor of the National Capital Territory of Delhi, hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on the 1st January, 2020.
2. In the Delhi 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 numbers 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 meaning of various symbol used in this column:

0..1 : It means this item is optional and even if mentioned cannot 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 repeated 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/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 / Credit Note / Debit Note | Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc |
| 4 | Invoice Num | 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 | Invoice Date | 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 | Reverse charge | 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 | 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/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) | <u>Supplier@icai.com</u> | 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) | <u>billing@icai.com</u> | 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 | Refer A 1.1 | | |
| 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 | Refer A 1.2 | | 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 | Refer A 1.3 | | 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 | Refer A 1.3 | | 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 | trans Mode | 1..1 | Mode of transportation | Road / Rail / Air / Ship | <u>Drop Down</u> <u>-Fixed</u> | - | 1/2/3/4 |
| 81 | trans Distance | 1..1 | Distance of transportation | | Decimal (10,2) | - | 20 |
| 82 | transporter Name | 0..1 | Transporter Name | | string(Max length:100) | - | SPURTHI R |
| 83 | transDoc No | 0..1 | Transporter Doc No | | - | - | TA120; Mandatory if the mode of transport is other than by Road |
| 84 | transDoc Date | 0..1 | Transporter Doc Date | | string (DD/MM/YYYY) | 21-07-2019 | 20/9/2017 |
| 85 | vehicle No | 1..1 | Vehicle No | Optional | string(Max length:20) | - | KA12KA1234 or KA12K1234 or KA123456 or KAR1234 |
| 86 | Signature Details | 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 | Shipping To_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 | Shipping To_Name | 1..1 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Shipping To_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 | Sub supply Type | | 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 Dispatch From 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 | Address 1 | 1..1 | Address 1 | Mandatory | string(Max length:100) | Vasanth Nagar | Detail of person and address wherefrom goods are dispatched. |

| | | | | | | | |
|-------------|---------------------------|-------------|------------------------|-----------|-----------------------------|---------------------|--|
| 2 | Address 2 | 0..1 | Address 2 | 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 | IS Service | 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 Barcode | 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 | Free Qty | 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 | Gross Amount | 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 | Discount Amount | 0..1 | discount amount | Optional | Decimal (10,2) | | The total discount subtracted from the Item gross price to calculate the Item net price. |
| 13 | Pre Tax Amount | 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 | Assesseeable Value | 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 | State Cess Amt | 0..1 | State cess amount as per item | Optional | Decimal(11,2) | 65.00 | |
| 21 | Other Charges | 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 | Item Total | 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 | Serial No Details | 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 | IGST Value | 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 | CGST Value | 0..1 | CGST Amount as per invoice | Optional | Decimal(11,2) | | Taxable value as per Act to be specified |
| 3 | SGST Value | 0..1 | SGST Amount as per invoice | Optional | Decimal(11,2) | | Taxable value as per Act to be specified |
| 4 | CESS Value | 0..1 | cess Amount as per invoice | Optional | Decimal(11,2) | | Taxable value as per Act to be specified |
| 5 | State Cess Value | 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 | round off 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 | 1..1 | | | | | |
| S No | Parameter Name | | Description | | Field Specifications | Sample Value | |
| 1 | Batch Name | 1..1 | Batch number/name | Mandatory | string(Max length:20) | | Batch number details are important to be mentioned for certain set of manufacturers |
| 2 | Batch Expiry Date | 0..1 | Expiry Date | optional | string (DD/MM/YY YY) | | Expiry Date of the Batch |
| 3 | Warranty Date | 0..1 | Warranty Date | Optional | string (DD/MM/YY YY) | | Warranty Date of the ITEM |
| | | | | | | | |

| A 1.3.2 Serial Number Details | | 0..1 | | | | |
|-------------------------------|--------------------|------|---|----------|------------------------|--------------|
| S No | Parameter Name | | Description | | Field Specifications | Sample Value |
| 1 | Serial Number | 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 | Tax On | | Pretax on gross amount or any other | Optional | Decimal(11,2) | 0 |
| 3 | Amount | | Amount | Optional | Decimal(11,2) | 0 |

By Order and in the Name of the Lt. Governor
of the National Capital Territory of Delhi,

MANOJ KUMAR, Dy. Secy. IV (Finance)

Note: The principal rules were published in the Delhi Gazette, Extraordinary, Part IV, *vide* notification, dated the 22nd June, 2017, *vide* No. F.3 (10)/Fin (Rev-I)/2017-18/DS-VI/342, dated the 22nd June, 2017 and last amended *vide* notification No. 75/2019 - State Tax, dated 29/12/2020, published *vide* No. F.3 (68)/Fin (Rev-I)/2019-20/DS-IV/ 256, dated 29/12/2020.