



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004. Maharashtra State, INDIA

Web.: www.texprocil.org | E-mail: info@texprocil.org | Tel.: +91-22-49444000, 23632910-12

E-Serve No.: 178 of 2023 | Date: July 19, 2023

Sub: CBIC clarifies on the issue related to e-invoice

Dear Member,

CBIC vide Circular No. 198/10/2023-GST dated 17.7.2023 ([copy enclosed](#)) clarified on the issue pertaining to issuance of e-invoice.

CBIC has received representations seeking clarification with respect to applicability of e-invoicing under rule 48 (4) of CGST rules 2017 w.r.t supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Govt. Depts. or establishments/ Govt. agencies/ local authorities/ PSUs which are registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act.

CBIC has clarified that-

“ Government Departments or establishments/ Government agencies/ local authorities/ PSUs, which are required to deduct tax at source as per provisions of section 51 of the CGST/SGST Act, are liable for compulsory registration in accordance with section 24(vi) of the CGST Act. Therefore, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act, are to be treated as registered persons under the GST law as per provisions of clause (94) of section 2 of CGST Act. Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/ Government agencies/ local authorities/ PSUs, etc under rule 48(4) of CGST Rules”.

Members may kindly make a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

::TEXPROCIL::

TEXPROCIL respects your privacy. You are receiving this email because of your membership with TEXPROCIL.

To ensure that you continue receiving our emails, please add us to your address book or safe list.



वैश्वेव कुटुम्बकम्
ONE EARTH • ONE FAMILY • ONE FUTURE



Subscribe us on WhatsApp +91-9152009163



© TEXPROCIL | 2022

Engineering Centre, 5th Floor 9 Mathew Road, Mumbai 400 004, INDIA

[Unsubscribe](#)