

GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN :: DISPUR, GUWAHATI-6

CIRCULAR NO. 143/2023-GST

Dated Dispur the 21st July, 2023.

Subject: Clarification on issue pertaining to e-invoice.

No. CT/GST-15/2017/851.— Representations have been received seeking clarification with respect to applicability of e-invoice under rule 48(4) of Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as “Assam GST Rules”) w.r.t supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to 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 Assam Goods and Services Tax Act, 2017 (hereinafter referred to as “Assam GST Act”).

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Principal Commissioner of State Tax, in exercise of its powers conferred by section 168 of the Assam GST Act, hereby clarifies the issue as under:

S. No.	Issue	Clarification
1.	Whether e-invoicing is applicable for supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government 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 Assam GST Act?	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 Assam GST 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 Assam GST Act, are to be treated as registered persons under the GST law as per provisions of clause (94) of section 2 of Assam GST 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 Assam GST Rules.
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3. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
4. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.
5. This Circular shall be deemed to have been issued on 17th July, 2023.

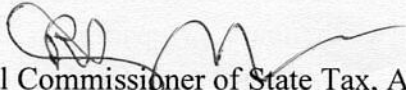
Sd/=
(Rakesh Agarwala, IAS.,)
Principal Commissioner of State Tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/851-A

Dated Dispur the 21st July, 2023.

Copy to :

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Commissioner of Central GST, Guwahati / Dibrugarh for information.
3. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All)/ Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
4. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Principal Commissioner of State Tax, Assam,
Dispur, Guwahati