

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

CIRCULAR NO. 118/2021-GST

Dated Dispur the 29th November, 2021.

Subject: Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification no. FTX.56/2017/Pt-II/546 dated 22nd May, 2021 - Reg.

No. CT/GST-15/2017/587.— Various references have been received from trade and industry seeking further clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices for compliance of notification no. FTX.56/2017/Pt-II/546 dated 22nd May, 2021 as amended. It has been represented that in some cases where, though the service recipient is located outside India and place of supply of the service is in India as per IGST Act 2017, the payment is received by the service provider located in India **not** in foreign exchange, but through other modes approved by RBI. In such cases, the supplier will not be fulfilling the condition specified in Sl. No. 4 in the table of Circular No. 109/2021-GST dated 29th July 2021, and accordingly, will be required to have dynamic QR code on the invoice. It has been also represented that relaxation from dynamic QR code on the invoices in such cases should be available if the payment is received through any RBI approved mode of payment, and not necessarily in foreign exchange.

2. The issues have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Principal Commissioner of State Tax, Assam, in exercise of its powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017, hereby clarifies the issues hereafter.
3. It is observed that from the present wording of Sl. No. 4 in the table of the Circular No. 109/2021-GST dated 29th July 2021, doubt arises whether the relaxation from the requirement of dynamic QR code on the invoices would be available to such supplier, who receives payments from the recipient located outside India through RBI approved modes of payment, but **not** in foreign exchange. It is mentioned that the intention of clarification as per Sl. No. 4 in the table of the said circular was not to deny relaxation in those cases, where the payment is received by the supplier as per any RBI approved mode, other than foreign exchange.
4. Accordingly, to clarify the matter further, the Entry at Sl. No. 4 in the table of the Circular No. 109/2021-GST dated 29th July 2021 is substituted as below:

4.	"In cases, where receiver of services is located outside India, and payment is being received by the supplier of services, through RBI approved modes of payment, but as per provisions of the IGST Act 2017, the place of supply of such services	No. Wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act 2017, and the payment is received by the supplier, in convertible foreign
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is in India, then such supply of services is not considered as export of services as per the IGST Act 2017; whether in such cases, the Dynamic QR Code is required on the invoice issued, for such supply of services, to such recipient located outside India?	exchange or in Indian Rupees wherever permitted by the RBI, such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier."
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5. Circular No. 109/2021-GST dated 29th July 2021 stands modified to this extent.
6. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.
7. Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Principal Commissioner at an early date.
8. This Circular shall be deemed to have been issued on 17th November, 2021.


Sd/= Rakesh Agarwala, IAS,
Principal Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/587-A

Dated Dispur the 29th November, 2021.

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