

भारतीय मानक ब्यूरो

(वित्त विभाग)

हमारा सन्दर्भ: वित्त/डी ऍफ़/11:10/जी.एस.टी

28.04.2023

विषय : वस्तु एवं सेवा कर के सम्बन्ध में

परिपत्र संख्या बी आई एस / मुख्यालय / वित्त / जी एस टी / परिपत्र 40 दिनांक 28.04.2023 सभी संबंधित की जानकारी हेतु एवं आवश्यक कार्यवाही हेतु संलग्न है।

हस्ता

(गुरप्रीत सिंह)

निदेशक (वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय / शाखा कार्यालय / केंद्रीय प्रयोगशाला के प्रमुख / एन आई टी एस / सभी प्रयोगशालाओं के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख

प्रतिलिपि - जानकारी के लिए :

- ❖ निजी सचिव (महानिदेशक) - महानिदेशक की जानकारी के लिए
- ❖ अपर महानिदेशक / मुख्य सतर्कता अधिकारी / सभी उप महानिदेशक

सूचना और प्रौद्योगिकी विभाग भारतीय मानक ब्यूरो के इंटरनेट पर रखने के लिए

BUREAU OF INDIAN STANDARDS
(FINANCE DEPARTMENT)

Our Ref: FIN/DF/11:10/GST

28.04.2023

Subject: Goods & Service Tax (GST)

The Circular No. BIS/ HQ/FIN/ GST/ Circular 40 dated 28.04.2023 on the captioned subject is enclosed for information and necessary action by all concerned.

sd/-
(Gurpreet Singh)
Director (Finance)

Circulated through Intranet to:

- Heads of ROs/BOs/NITS/Laboratories
- Heads of all Departments at HQ BIS

Copy for Information:

- PS to DG – For DG's Information
- ADG/CVO/ All DDGs

Copy to: ITSD for placing on BIS INTRANET

भारतीय मानक ब्यूरो
(वित्त विभाग)

Subject: Goods and Service Taxes (GST) -regarding

1. Issue of e-Invoice and uploading in IRP Portal on or before 7 days (Annex – I)

This is in continuation of our circular No. BIS/FIN/GST/CIRCULAR (33)/2020 dated 29.09.2020 whereby the procedure for issue of e-Invoice/Barcode Invoice was described.

In this regard, CBIC has issued an advisory that the invoices which are required to be uploaded on IRP portal has to be reported on or before 07 days. For example, for an invoice dated 01 April 2023, the last date of reporting will be 08 April 2023.

Such advisory will come into force w.e.f. **01 May 2023**. Accordingly, all ROs/BOs are advised to comply with the aforesaid provision of issue of invoice through IRP portal on or before 07 days from the date of invoice.

2. Deemed withdrawal of assessment orders issued under section 62 of the CGST Act (Assessment of non-filers of returns)

The assessment order under section 62(1) of the CGST Act issued on or before 28.02.2023 in respect of the registered person who has failed to furnish a valid return within a period of 30 days of the service of such assessment order shall be deemed to be withdrawn, if such registered person furnishes the said return on or before 30.06.2023 along with interest due under section 50(1) and late fee payable under section 47.

The above benefit shall be available irrespective of whether or not an appeal has been filed against such assessment order section 107 or whether or not the appeal, if any, filed against the said assessment order been decided. Refer Notification No. 06/2023-Central Tax dated 31.03.2023. **(Annex – II)**

हस्ता
गुरुप्रीत सिंह
निदेशक (वित्त)

Our Ref: Fin/DF/11:10/GST

Date: 28.04.2023

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National Informatics Centre

Advisory on Time limit for Reporting Invoices on the IRP Portal

Dear Taxpayers,

1. It is to inform you that it has been decided by the Government to impose a time limit on reporting old invoices on the e-invoice IRP portals for taxpayers with AATO greater than or equal to 100 crores.
2. To ensure timely compliance, taxpayers in this category will not be allowed to report invoices older than **7 days** on the date of reporting.
3. Please note that this restriction will apply to the all document types for which IRN is to be generated. Thus, once issued, the credit / Debit note will also have to be reported within 7 days of issue.
4. For example, if an invoice has a date of April 1, 2023, it cannot be reported after April 8, 2023. The validation system built into the invoice registration portal will disallow the user from reporting the invoice after the 7-day window. Hence, it is essential for taxpayers to ensure that they report the invoice within the 7-day window provided by the new time limit.
5. It is further to clarify that there will be no such reporting restriction on taxpayers with AATO less than 100 crores, as of now.
6. In order to provide sufficient time for taxpayers to comply with this requirement, which may require changes to your systems, we propose to implement it from **01.05.2023** onwards.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 06/2023 – CENTRAL TAX

New Delhi, the 31st March, 2023

S.O.....(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

- (i) the registered persons shall furnish the said return on or before the 30th day of June 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

[F. No. CBIC-20013/1/2023-GST]

(Alok Kumar)

Director