

# World of Business



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**Mahratta Chamber of Commerce, Industries and Agriculture**

S. B. Road, Pune - 411016 Tel No. 020-25709000, Complied by: Dnyaneshwar Bandre

## Customs

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

Government of India  
Ministry of Finance  
(Department of Revenue)  
**(Central Board of Indirect Taxes and Customs)**

Notification No. 53 /2021-CUSTOMS (N.T.)

New Delhi, 16<sup>th</sup> June, 2021  
26 Jyaistha, 1943 (SAKA)

S.O. ... (E).– In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3<sup>rd</sup> August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3<sup>rd</sup> August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

“TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1136
2	1511 90 10	RBD Palm Oil	1148
3	1511 90 90	Others – Palm Oil	1142
4	1511 10 00	Crude Palmolein	1150
5	1511 90 20	RBD Palmolein	1153
6	1511 90 90	Others – Palmolein	1152
7	1507 10 00	Crude Soya bean Oil	1415

2. This notification shall come into force with effect from the 17<sup>th</sup> day of June, 2021

[F. No. 467/01/2021-Cus-V]

(Rathakrishnan Ananth)  
Deputy Secretary to the Govt. of India

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001–Customs (N.T.), dated the 3<sup>rd</sup> August, 2001, vide number S. O. 748 (E), dated the 3<sup>rd</sup> August, 2001 and was last amended vide Notification No. 52/2021-Customs (N.T.), dated the 15<sup>th</sup> June, 2021, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S.O. 2338 (E), dated 15<sup>th</sup> June, 2021.

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

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**Notification No.54/2021 - Customs (N.T.)**

New Delhi, dated the 17<sup>th</sup> June, 2021  
27 Jyaishta 1943 (SAKA)

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No.51/2021-Customs(N.T.), dated 3<sup>rd</sup> June, 2021 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or *vice versa*, shall, with effect from 18<sup>th</sup> June, 2021, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(1)	(2)
		(a)	(b)
		(For Imported Goods)	(For Exported Goods)
1.	Australian Dollar	57.50	55.05
2.	Bahraini Dinar	202.05	189.20
3.	Canadian Dollar	61.15	58.95
4.	Chinese Yuan	11.65	11.30
5.	Danish Kroner	12.10	11.65
6.	EURO	90.00	86.85
7.	Hong Kong Dollar	9.65	9.30
8.	Kuwaiti Dinar	252.75	236.65
9.	New Zealand Dollar	53.60	51.30
10.	Norwegian Kroner	8.85	8.55

11.	Pound Sterling	104.90	101.40
12.	Qatari Riyal	20.60	19.20
13.	Saudi Arabian Riyal	20.30	19.05
14.	Singapore Dollar	56.10	54.20
15.	South African Rand	5.45	5.10
16.	Swedish Kroner	8.90	8.55
17.	Swiss Franc	82.75	79.50
18.	Turkish Lira	8.80	8.30
19.	UAE Dirham	20.70	19.45
20.	US Dollar	74.55	72.85

## SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
		(a)	(b)
(1)	(2)	(3)	
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	67.80	65.35
2.	Korean Won	6.75	6.30

[F.No. 468/01/2021-Cus.V]

(Rathakrishnan Ananth)  
Deputy Secretary to the Govt. of India



## Foreign Trade

(To be published in the Gazette of India Extraordinary)  
(Part I Section 1)

**Government of India**  
**Ministry of Commerce and Industry**  
**Department of Commerce**  
**Directorate General of Foreign Trade**  
**New Delhi**

**Public Notice No. 07/2015-20**  
New Delhi, Dated 17 June 2021

Subject : Amendment in SI No. B VI of Appendix 4B ' List of Nominated Agencies'

In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy (FTP) 2015-2020, the Director General of Foreign Trade hereby makes, with immediate effect, the following amendments:

2. SI No. B VI of Appendix 4B ' List of Nominated Agencies' is amended as follows:

VI. DIAMOND INDIA LTD.

REGISTERED OFFICE	2A, A-WING, 2ND FLOOR, LAXMI TOWER, G-BLOCK, B.K.C., BANDRA EAST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400051.
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BRANCH ADDRESSES OF M/S DIAMOND INDIA LIMITED

Sr. No	State	Office Address (Principal)	GSTN
1	Andhra Pradesh	1 ST FLOOR, 8 /78/ 1 PLOT NO 104, MANU NILAYAM GOLLAPUDI VIJAYAWADA KRISHNA, ANDHRA PRADESH 521225	37AABCD8377R1ZQ
2	Chattisgarh	SUMEET BUILDING, C/O SUMEET SALES BAZAR, MADARSA ROAD, CHHOTAPARA, RAIPUR, CHHATTISGARH, 492001	22AABCD8377R1Z1
3	Delhi	131, B.D CHAMBER, DESH BANDU GUPTA ROAD, KAROL BAGH, NEW DELHI, DELHI, 110005	07AABCD8377R1ZT
4	Gujarat	DIAMOND TRADERS APARTMENT, 2ND FLOOR, 205, DALGIYA MAHOLLOW, MAHIDHARPURA, SURAT, INDIA,	24AABCD8377R1ZX
5	Karnataka	R.R. INFRA BUSINESS CENTRE, No.2, 2nd, R, 11TH MAIN, VASANTH NAGAR, BANGALORE, BENGALURU (BANGALORE) RURAL, KARNATAKA,	29AABCD8377R1ZN

*[Handwritten signature]*

		560052	
6	Kerala	10/815/42, 2ND FLOOR, ST.LOUIS COMMERCIAL COMPLEX, THISSUR CORPORATION, CHURCH CIRCLE, THRISSUR, KERALA, 680001	32AABCD8377R1Z0
7	Madhya Pradesh	502, USHA NAGAR, INDORE, MADHYA PRADESH, 452009	23AABCD8377R1ZZ
8	Maharashtra	2A-A, 2, LAXMI TOWER, BEHIND ICICI BANK, BANDRA-KURLA COMPLEX, MUMBAI CITY, MAHARASHTRA, 400051	27AABCD8377R1ZR
9	Odisha	223/380, SAMANTPURI, GAJAPATI NAGAR, BHUBANESHWAR, KHORDHA, ODISHA, 751005	21AABCD8377R1Z3
10	Pudduchery	NO.59, SATHANI STREET, KOSAPALAYAM, PONDICHERRY, PUDUCHERRY, 605013	34AABCD8377R1ZW
11	Rajasthan	S-15, 2ND FLOOR, RIDDHI SIDDHI COMPLEX, BABA HARISH CHAD MARG CHANDPOLE BAZAR, JAIPUR, RAJASTHAN, 302003	08AABCD8377R1ZR
12	Tamil Nadu	OLD NO-44, NEW NO-92, SEMBUDOSS STREET, CHENNAI, TAMIL NADU, 600001	33AABCD8377R1ZY
13	Telangana	2 2 1118/1/8/K, FIRST FLOOR, OPP SBI, SHIVAM ROAD, HYDERABAD, TELANGANA, 500044	36AABCD8377R1ZS
14	Uttar Pradesh	2ND FLOOR, A-1, TEJPAL SINGH MARKET, SECTOR 63, WAJIDPUR, GAUTAM BUDDHA NAGAR, UTTAR PRADESH, 201301	09AABCD8377R1ZP
15	West Bengal	8TH FLOOR, 801-B, 801, SIDCO GLOBAL TOWER, CN-8/2, SECTOR V, SALT LAKE CITY, KOLKATA, WEST BENGAL, 700091	19AABCD8377R1ZO

**Effect of this Public Notice:** . Appendix 4B is amended and the above registered office address and branch addresses of M/s Diamond India Limited are included in Appendix 4B.

*(Signature)*  
17/06/2021  
(Amit Yadav)

Director General of Foreign Trade  
dgft@nic.in

(Issued from file no. 01/94/180/111/AM21/PC-4)

## **Good and Service Tax**

Circular No. 149/05/2021-GST

CBIC-190354/36/2021-TRU Section-CBEC

Government of India  
Ministry of Finance  
Department of Revenue

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North Block, New Delhi,

Dated the 17<sup>th</sup> June, 2021

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Sub– Clarification regarding applicability of GST on supply of food in Anganwadis and Schools -reg.**

Representations have been received seeking clarification regarding applicability of GST on the issues as to whether serving of food in schools under Mid-Day Meals Scheme would be exempt if such supplies are funded by government grants and/or corporate donations. The issue was examined by GST Council in its 43<sup>rd</sup> meeting held on 28<sup>th</sup> May, 2021.

2. Entry 66 clause (b)(ii) of notification No. 12/2017-Central Tax (Rate) dated 28th June, 2017, exempts *Services provided to an educational institution, by way of catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory.* This entry applies to pre-school and schools.

3. Accordingly, as per said entry 66, any catering service provided to an educational institution is exempt from GST. The entry further mention that such exempt service includes mid- day meal service as specified in the entry. The scope of this entry is thus wide enough to cover any serving of any food to a school, including pre-school. Further, an Anganwadi *interalia* provides pre-school non-formal education. Hence, aganwadi is covered by the definition of educational institution (as pre-school)

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**Circular No. 149/05/2021-GST**

4. Accordingly, as per recommendation of the GST Council, it is clarified that services provided to an educational institution by way of serving of food ( catering including mid- day meals) is exempt from levy of GST irrespective of its funding from government grants or corporate donations [under said entry 66 (b)(ii)]. Educational institutions as defined in the notification include anganwadi. Hence, serving of food to anganwadi shall also be covered by said exemption, whether sponsored by government or through donation from corporates.

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Rajeev Ranjan)

Under Secretary, TRU

Email: rajeev.ranjan-as@gov.in

Tel: 011 2309 5558

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Circular No.150/06/2021-GST

CBIC-190354/36/2021-TRU Section-CBEC

Government of India  
Ministry of Finance  
Department of Revenue

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North Block, New Delhi,

Dated the 17<sup>th</sup> June, 2021

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Sub-Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity)-reg.**

Certain representations have been received requesting for a clarification regarding applicability of GST on annuities paid for construction of road where certain portion of consideration is received upfront while remaining payment is made through deferred payment (annuity) spread over years.

2. This issue has been examined by the GST Council in its 43<sup>rd</sup> meeting held on 28<sup>th</sup> May, 2021.

2.1 GST is exempt on *service, falling under heading 9967 (service code), by way of access to a road or a bridge on payment of annuity* [entry 23A of notification No. 12/2017-Central Tax]. Heading 9967 covers "*supporting services in transport*" under which code 996742 covers "*operation services of National Highways, State Highways, Expressways, Roads & streets; bridges and tunnel operation services*". Entry 23 of said notification exempts "*service by way of access to a road or a bridge on payment of toll*". Together the entries 23 and 23A exempt access to road or bridge, whether the consideration are in the form of toll or annuity [heading 9967].

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**Circular No.150/06/2021-GST**

2.2 Services by way of construction of road fall under heading 9954. This heading *inter alia* covers general construction services of highways, streets, roads railways, airfield runways, bridges and tunnels. Consideration for construction of road service may be paid partially upfront and partially in deferred annual payments (and may be called annuities). Said entry 23A does not apply to services falling under heading 9954 (it specifically covers heading 9967 only). Therefore, plain reading of entry 23A makes it clear that it does not cover construction of road services (falling under heading 9954), even if deferred payment is made by way of instalments (annuities).

3. Accordingly, as recommended by the GST Council, it is hereby clarified that *Entry 23A of notification No. 12/2017-CT(R)* does not exempt GST on the annuity (deferred payments) paid for construction of roads.

4. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Rajeev Ranjan)  
Under Secretary, TRU  
Email: rajeev.ranjan-as@gov.in  
Tel: 011 2309 5558

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Circular No. 151/07/2021-GST

CBIC-190354/36/2021-TRU Section-CBEC

Government of India  
Ministry of Finance  
Department of Revenue

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North Block, New Delhi,

Dated the 17<sup>th</sup> June, 2021

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal  
Commissioners/ Commissioner of Central Tax (All) /

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Sub- Clarification regarding GST on supply of various services by Central  
and State Board (such as National Board of Examination)-reg.**

Certain representations have been received seeking clarification in respect of taxability of various services supplied by Centre and State Boards such as National Board of Examination (NBE). These services include entrance examination ( on charging a fee) for admission to educational institution, input services for conducting such entrance examination for students, accreditation of educational institutions or professional so as to authorise them to provide their respective services. The issue was examined by GST Council in its 43<sup>rd</sup> meeting held on 28<sup>th</sup> May, 2021.

2. *Illustratively*, NBE provides services of conducting entrance examinations for admission to courses including Diplomat National Board (DNB) and Fellow of National Board (FNB), prescribes courses and curricula for PG medical studies, holds examinations and grant degrees, diplomas and other academic distinctions. It carries out all functions as are normally carried out by central or state educational boards and is thus a central educational board.

3. According to *explanation 3(iv)* of the notification No. 12/ 2017 CTR, "Central and State Educational Boards" are treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.

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## Circular No. 151/07/2021-GST

Therefore, NBE is an 'Educational Institution' in so far as it provides services by way of conduct of examination, including any entrance examination, to the students.

3.1 Following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017,

*Services provided -*

*(a) by an educational institution to its students, faculty and staff;*

*(aa) **by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;***

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)-12/2017-CT(r)].

3.3 Educational institutions are defined at 2(y) of the said notification as follows-

*"(y) educational institution" means an institution providing services by way of, -*

- (i) pre-school education and education up to higher secondary school or equivalent;*
- (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;*
- (iii) education as a part of an approved vocational education course:";*

Further, clause (iv) of Explanation of said notification reads as below :

*"(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students"*

4 Taking into account the above, the GST Council has recommended, to clarify as below :

- (i) GST is exempt on services provided by Central or State Boards ( including the boards such as NBE) by way of conduct of examination for the students, including conduct of entrance examination for admission to educational institution [**under S. No. 66 (aa) of notif No. 12/2017-CT(R)**]. Therefore, GST shall not apply to any fee or any amount charged by such Boards for conduct of such examinations including entrance examinations.
  - (ii) GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing
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**Circular No. 151/07/2021-GST**

of notification for examination, admit card and questions papers etc, when provided to such Boards **[under S. No. 66 (b) (iv) of notif No. 12/2017-CT(R)]**.

- (iii) GST at the rate of 18% applies to other services provided by such Boards, namely of providing accreditation to an institution or to a professional ( accreditation fee or registration fee such as fee for FMGE screening test ) so as to authorise them to provide their respective services

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Rajeev Ranjan)  
Under Secretary, TRU  
Email: rajeev.ranjan-as@gov.in  
Tel: 011 2309 5558

Circular no. 156/12/2021-GST

**CBEC-20/16/38/2020 -GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, dated the 21<sup>st</sup> June, 2021

To

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax (All)

The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Subject: Clarification in respect of applicability of Dynamic Quick Response (QR)  
Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21<sup>st</sup>  
March, 2020 - Reg.**

Notification No. 14/2020-Central Tax, dated 21<sup>st</sup> March 2020 had been issued which requires Dynamic QR Code on B2C invoice issued by taxpayers having aggregate turnover more than 500 crore rupees, **w.e.f. 01.12.2020**. Further, vide notification No. 06/2021-Central Tax, dated 30<sup>th</sup> March 2021, penalty has been waived for non-compliance of the provisions of notification No. 14/2020 – Central Tax for the period from 01<sup>st</sup> December, 2020 to 30<sup>th</sup> June, 2021, subject to the condition that the said person complies with the provisions of the said notification from 1<sup>st</sup> July, 2021. Further, various issues on Dynamic QR Code have been clarified vide Circular No. 146/2/2021-GST, dated 23.02.2021.

2. Various references have been received from trade and industry seeking clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of notification 14/2020-Central Tax, dated 21<sup>st</sup> March, 2020 as amended. 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 Board, in exercise of its powers conferred under section 168(1) of the CGST Act, 2017, hereby clarifies the issues

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## Circular no. 156/12/2021-GST

in the table below:

1.	Whether Dynamic QR Code is to be provided on an invoice, issued to a person, who has obtained a Unique Identity Number as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017?	Any person, who has obtained a Unique Identity Number (UIN) as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017, is not a "registered person" as per the definition of registered person provided in section 2(94) of the CGST Act 2017. Therefore, any invoice, issued to such person having a UIN, shall be considered as invoice issued for a B2C supply and shall be required to comply with the requirement of Dynamic QR Code.
2.	UPI ID is linked to the bank account of the payee/ person collecting money. Whether bank account and IFSC details also need to be provided separately in the Dynamic QR Code along with UPI ID?	Given that UPI ID is linked to a specific bank account of the payee/ person collecting money, separate details of bank account and IFSC may not be provided in the Dynamic QR Code.
3.	In cases where the payment is collected by some person other than the supplier (ECO or any other person authorized by the supplier on his/ her behalf), whether in such cases, in place of UPI ID of the supplier, the UPI ID of such person, who is authorized to collect the payment on behalf of the supplier, may be provided?	Yes. In such cases where the payment is collected by some person, authorized by the supplier on his/ her behalf, the UPI ID of such person may be provided in the Dynamic QR Code, instead of UPI ID of the supplier.
4.	In cases, where receiver of services is located outside India, and payment is being received by the supplier of services in foreign exchange, through RBI approved modes of payment, but	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

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	as per provisions of the IGST Act 2017, the place of supply of such services 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?	the supplier in foreign currency, through RBI approved mediums, 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.
5.	In some instances of retail sales over the counter, the payment from the customer is received on the payment counter by displaying dynamic QR code on digital display, whereas the invoice, along with invoice number, is generated on the processing system being used by supplier/ merchant after receiving the payment. In such cases, it may not be possible for the merchant/ supplier to provide details of invoice number in the dynamic QR code displayed to the customer on payment counter. However, each transaction i.e. receipt of payment from a customer is having a unique Order ID/ sales reference number, which is linked with the invoice for the said transaction. Whether in such cases, the order ID/ reference number of such transaction can be provided in the dynamic QR code displayed digitally, instead of invoice number.	In such cases, where the invoice number is not available at the time of digital display of dynamic QR code in case of over the counter sales and the invoice number and invoices are generated after receipt of payment, the unique order ID/ unique sales reference number, which is uniquely linked to the invoice issued for the said transaction, may be provided in the Dynamic QR Code for digital display, as long as the details of such unique order ID/ sales reference number linkage with the invoice are available on the processing system of the merchant/ supplier and the cross reference of such payment along with unique order ID/ sales reference number are also provided on the invoice.
6.	When part-payment has already been received by the merchant/ supplier,	The purpose of dynamic QR Code is to enable the recipient/ customer to scan and



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	either in advance or by adjustment (e.g. using a voucher, discount coupon etc), before the dynamic QR Code is generated, what amount should be provided in the Dynamic QR Code for “invoice value”?	pay the amount to be paid to the merchant/supplier in respect of the said supply. When the part-payment for any supply has already been received from the customer/ recipient, in form of either advance or adjustment through voucher/ discount coupon etc., then the dynamic QR code may provide only the remaining amount payable by the customer/ recipient against “invoice value”. The details of total invoice value, along with details/ cross reference of the part-payment/ advance/ adjustment done, and the remaining amount to be paid, should be provided on the invoice.
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3. Circular No. 146/2/2021-GST, dated 23.02.2021 stands modified to this extent.

4. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

5. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Sanjay Mangal)

Commissioner

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