



सत्यमेव जयते

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F.No.: 189/Generation of Invoice /GSTC/2019
22.04.2019

OFFICE MEMORANDUM

Sub: Constitution of Committee of Officer (CoO) on generation of electronic Invoice on GST portal –reg.

With the approval of Competent Authority, a Committee of Officers (CoO) on generation of electronic Invoice through GST Portal has been constituted. The 'CoO on generation of electronic Invoice through GST Portal' shall consist of the following members:

S. No.	Name	Designation & State	
1.	Dr Rajeev Ranjan	Special Secretary, GST Council	Convener
2.	Shri S.M. Bhatnagar	Member (GST & Inv) & DG (System), CBIC	Member
3.	Shri P.D.Vaghela	Chief Commissioner, State Tax, Govt of Gujarat	Member
4.	Dr T.V. Somanathan	ACS & Commissioner, State Tax, Govt. of Tamil Nadu	Member
5.	Shri Rajeev Jalota	Commissioner, State Tax, Govt of Maharashtra	Member
6.	Shri V.P.Singh	Excise & Taxation Commissioner, Govt of Punjab	Member
7.	Shri Srikar M.S.	Commissioner, State Tax, Govt. of Karnataka	Member
8.	Ms Smaraki Mahapatra	Commissioner, State Tax, Govt of West Bengal	Member
9.	Shri Upender Gupta	Pr. Commissioner, GST Policy Swing, CBIC	Member
10.	Shri G.D. Lohani	Joint Secretary, TRU-I, CBIC	Member
11.	Shri Manish Kumar Sinha	Joint Secretary, TRU-II, CBIC,	Member
12.	Shri Ritvik Pandey	Joint Secretary, Revenue, Deptt. of Revenue	Member
13.	Shri Prakash Kumar	CEO, GSTN	Member

2. The Terms of reference (ToR) for the **CoO on generation of electronic Invoice through GST Portal** shall be as follows:

- i. To study and examine the electronic tax invoice system of South Korea, Latin America and other relevant countries;
- ii. To examine and suggest the target taxpayers and threshold limit, either on the basis of the turnover of the registered person or value of invoice, for generating invoice number or capturing invoice detail through GST Portal or any other method;



- iii. To examine and suggest whether implementing a system of generating electronic invoice number would help in dispensing with the requirement of e-way bill or modification/simplification of e-way bill or combining both invoice & e-way bill;
- iv. To examine and suggest integration of e-invoice numbering with different accounting systems and challenges that may be faced in this regard;
- v. To examine feasibility of gradual progression from generating electronic invoice number to generating electronic tax invoice or generating e-invoice for high thresholds;
- vi. To examine ease of return filing through auto population and invoice matching by means of generating electronic invoice number;
- vii. To assess capability of GST portal for generation of invoice numbers and subsequently generation of electronic invoice in future; and
- viii. To suggest measures, if any, to incentivize use of electronic invoicing amongst the taxpayers.

3. The **CoO on generation of electronic Invoice through GST Portal** may invite officers from Centre and States, as may be required. Representative from National Informatics Centre (NIC) and technical experts/trade members may also be invited for consultation, as may be required.

4. The Secretary for the CoO on generation of electronic Invoice through GST Portal shall be Shri Manish Kumar Sinha, Joint Secretary (TRU-II), CBIC.

5. The CoO on electronic generation of Invoice through GST Portal may submit its interim report within a period of three weeks.

6. This issues with the approval of the of the Revenue Secretary, Govt. of India.

Dheeraj Rastogi
22/4/19

(Dheeraj Rastogi)
Joint Secretary, GST Council

To

All Members of Committee of Officers (CoO) on electronic generation of Invoice through GST Portal

Copy to

- 1) OSD to the Revenue Secretary, North Block, New Delhi
- 2) PPS to the Chairperson, CBIC, North Block, New Delhi
- 3) PPS to the Special Secretary, GST Council Secretariat
- 4) The Joint Secretary, TRU-II, CBIC
- 5) The Joint Secretaries, GST Council Secretariat