



Goods and Services Tax Council
5th Floor, Tower 2, Jeevan Bharati Building
Connaught Place, New Delhi - 110001
Office : +91-11-23762656
Fax : +91-11-23738814
Email : gstc.secretariat@gov.in
Web : www.gstcouncil.gov.in

**F.No.: 189/Generation of Invoice /GSTC/2019
23.05.2019**

OFFICE MEMORANDUM

Sub: Constitution of working sub-Group on policy issues for generation of e-Invoice on GST portal –reg.


Committee of Officers (CoO) on generation of electronic Invoice through GST Portal have decided to constitute a working sub Group to examine and recommend on the business process and policy & legal aspects for generation of e-invoice. Accordingly, this sub-Group shall consist of the following members:

S. No.	Name	Designation & Department
1.	Shri Upender Gupta	Pr. Commissioner, GST Policy Wing, CBIC
2.	Shri Manish Kumar Sinha	Joint Secretary (TRU-II), CBIC
3.	Shri Ritvik Pandey	Joint Secretary (Revenue), DoR
4.	Shri Prakash Kumar	CEO, GSTN
5.	Shri Dheeraj Rastogi	Joint Secretary, GST Council

2. The sub Group shall examine and recommend from time to time on all legal /policy aspects of generation of e-invoice, including *inter alia* invoice format, modification, cancellation of invoice, threshold turnover for invoice generation from the portal, immediate steps for B to B supplies with a high threshold turnover; invoice format in exceptional circumstances, if any, optional treatment for some sectors such as banking, telecom etc., tentative time line for execution, phase wise implementation i.e. extending coverage of e invoices for different categories of tax payers and consultation with other Stake holders.

3. Shri Ritvik Pandey, Joint Secretary (Revenue), DoR shall be the coordinator of this sub-Group and update the progress periodically.

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


(Rakesh Agarwal)
Under Secretary, GST Council

To

All members of sub-Group on policy issues for generation of e-Invoice

Copy to:

- 1) OSD to the Revenue Secretary, North Block, New Delhi





Goods and Services Tax Council
5th Floor, Tower 2, Jeevan Bharati Building
Connaught Place, New Delhi - 110001
Office : +91-11-23762656
Fax : +91-11-23738814
Email : gstc.secretariat@gov.in
Web : www.gstcouncil.gov.in

- 2) All members of CoO on electronic generation of Invoice through GST Portal
- 3) PPS to the Chairperson, CBIC, North Block, New Delhi
- 4) PPS to the Special Secretary, GST Council Secretariat
- 5) PPS to the Additional Secretary (Revenue), DoR
- 6) The Joint Secretary (Revenue), DOR, North Block, New Delhi


Under Secretary, GST Council

