

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI- 600 005**

**PRESENT: THIRU DHEERAJ KUMAR I.A.S.,
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No. 14/2023
(PP6/GST/82/2023)**

Dated 14.08.2023

Sub: Clarification on issue pertaining to e-invoice –
Regarding.

Ref: Circular No. 198/10/2023-GST, dated 17.07.2023,
issued by Government of India, Ministry of Finance,
Department of Revenue, Central Board of Indirect
Taxes & Customs.

In the reference cited, the Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi, has issued Circular No 198/10/2023-GST, dated 17.07.2023 on the recommendations of the GST Council. Hence, following *pari-materia* circular is issued.

2. Representations have been received by GST Council, seeking clarification with respect to applicability of e-invoice under rule 48(4) of Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as "TNGST Rules") w.r.t supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/ PSUs registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "TNGST Act").

3. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of powers conferred by section 168 of the TNGST Act, hereby clarifies the issue as under:

S. No.	Issue	Clarification
1.	Whether e-invoicing is applicable for supplies made by a registered	Government Departments or establishments/ Government agencies/ local authorities/ PSUs,

S. No.	Issue	Clarification
	<p>person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/ PSUs which are registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the TNGST Act?</p>	<p>which are required to deduct tax at source as per provisions of section 51 of the CGST/TNGST Act, are liable for compulsory registration in accordance with section 24(vi) of the TNGST Act. Therefore, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the TNGST Act, are to be treated as registered persons under the GST law as per provisions of clause (94) of section 2 of TNGST Act. Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments / Government agencies / local authorities / PSUs, etc., under rule 48(4) of TNGST Rules.</p>

Sd/- Dheeraj Kumar
Principal Secretary/
Commissioner of State Tax

To

All the Joint Commissioners (Territorial) and (LTU)

All the Head of Assessment Circles in the State

Copy to

1. All the Additional Commissioners, including Service Tax cell in the Office of the PS/CCT, Chennai-5
2. All the Joint Commissioners (Intelligence)
3. Director, Commercial Taxes Staff Training Institute, Chennai -35.
4. Appellate Joint Commissioner (GST) Chennai.
5. All the Deputy Commissioners (Territorial and Intelligence)
6. All the Appellate Deputy Commissioner (GST) in the State.

7. The Joint Commissioner (CS), Chennai 35, to upload the same in the internet website.
8. Stock file / Spare.

/forwarded by order/

16/08/23
Deputy Commissioner (P&P)

16/8/2023