

Panaji, 11th August, 2020 (Sravana 20, 1942)

SERIES I No. 19

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(165)/393

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Ninth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect from the 30th July, 2020.

2. In the Goa Goods and Services Tax Rules, 2017, for **FORM GST INV-01**, the following form shall be substituted, namely:-

"FORM GST INV – 1

(See Rule 48)

Format/Schema for e-Invoice

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

Note 2: Field specification Number (*Max length: m, n*) indicates 'm' places before decimal point and 'n' places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

Schema (Version 1.1)

| Sr. No. | Technical name of the field | Cardinality (0..1/1..1/0..n/1..n) | Brief Description of the field | Whether Mandatory/Optional | Technical Field Specification | Sample Value of the field | Explanatory Notes |
|-----------|-----------------------------|-----------------------------------|--------------------------------|----------------------------|-------------------------------|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. | Basic Details | 1..1 | | Mandatory | | | Header for Basic Details |
| 1.0 | Version | 1..1 | Version Number | Mandatory | String (Max. Length:6) | 1.1 | This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification. |
| 1.1 | IRN | 1..1 | Invoice Reference Number | Mandatory | String (Length:64) | a5c12dca80 e7433217..... ba4013750f2 046f229 | This will be a unique reference number for the invoice. <u>However, the supplier will not be populating this field.</u> The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field. |
| 1.2 | Supply_Type_Code | 1..1 | Code for Supply Type | Mandatory | Enumerated List | B2B/B2C/SEZWP/SEZWP/EXPWP/EXPWOP/DEXP | This will be the code to identify type of supply. B2B: Business to Business B2C: Business to Consumer SEZWP: To SEZ with Payment SEZWOP: To SEZ without Payment EXPWP: Export with Payment EXPWOP: Export without Payment DEXP: Deemed Export |
| 1.3 | Document_Type_Code | 1..1 | Code for Document Type | Mandatory | Enumerated List | INV / CRN / DBN | Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|-----------|--|-------------|--|-----------------|---------------------------|------------|---|
| 1.4 | Document_Num | 1..1 | Document Number | Mandatory | String (Max Length:16) | Sa/1/2019 | This is as per relevant rule in CGST/SGST/UTGST Rules. |
| 1.5 | Document_Date | 1..1 | Document Date | Mandatory | String (DD/MM/YYYY) | 21/07/2019 | The date on which the Invoice was issued. Format "DD/MM/YYYY" |
| 1.6 | Additional_Currency_Code | 0..1 | Additional Currency Code | Optional | Enumerated List | USD, EUR | The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under ISO 4217 standard. List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ |
| 1.7 | Reverse_Charge | 0..1 | Reverse Charge | Optional | String (Length:1) | Y | Whether the tax liability payable is under Reverse Charge. |
| 1.8 | IGST_Appli cability_des pite_Suppli er_and_Rec ipient_locat ed_in_same _State/UT | 0..1 | IGST Applicability despite Supplier and Recipient located in same State/UT | Optional | String (Length: 1) | N | To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT |
| 2. | Document_Period | 0..1 | | Optional | | | Header for Document Period |
| 2.1 | Document_Period_Start_Date | 1..1 | Document Period Start Date | Mandatory | String (DD/MM/YYYY) | 21/07/2019 | This is the start date of the document period (delivery/invoice period). <i>(This field is mandatory only if this section is selected)</i> |
| 2.2 | Document_Period_End_Date | 1..1 | Document Period End Date | Mandatory | String (DD/MM/YYYY) | 21/07/2019 | This is the end date of the document period (delivery/invoice period). <i>(This field is mandatory only if this section is selected)</i> |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------|--|-------------|----------------------------|-----------------|------------------------|----------------|--|
| 3. | Preceding Document / Contract Reference | 0..1 | | Optional | | | Header for Preceding Document / Contract Reference |
| 3.1 | Preceding Document Reference | 0..n | | Optional | | | Sub-header for Preceding Document Reference |
| 3.1.1 | Preceding_Document_Number | 1..1 | Preceding Document Number | Mandatory | String (Max length:16) | Sa/1/2019 | This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. <i>(This field is mandatory only if this section is selected)</i> |
| 3.1.2 | Preceding_Document_Date | 1..1 | Date of Preceding Document | Mandatory | String (DD/MM/YY YY) | 21/07/2019 | Date of preceding document/invoice. <i>(This field is mandatory only if this section is selected)</i> |
| 3.1.3 | Other_Reference | 0..1 | Other Reference | Optional | String (Maxlength: 20) | KOL01 | This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc. |
| 3.2 | Receipt / Contract References | 0..n | | Optional | | | Sub-header for Receipt / Contract References |
| 3.2.1 | Receipt_Advice_Reference | 0..1 | Receipt Advice Reference | Optional | String (Max length:20) | CREDIT30 | This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance. |
| 3.2.2 | Receipt_Advice_Date | 0..1 | Date of Receipt Advice | Optional | String (DD/MM/YY YY) | 21/07/2019 | Date of issue of receipt advice for advance. |
| 3.2.3 | Tender_or_Lot_Reference | 0..1 | Tender or Lot Reference | Optional | String (Max length:20) | TENDERJAN 2020 | This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender. |
| 3.2.4 | Contract_Reference | 0..1 | Contract Reference | Optional | String (Max length:20) | CONT230720 19 | This reference is kept for mentioning contract number, if supplies are made under any specific Contract |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|-----------|-----------------------------|-------------|------------------------|------------------|--------------------------|--|---|
| 3.2.5 | External_ Reference | 0..1 | External Reference | Optional | String (Maxlength:20) | EXT23222 | An additional field for provision of any additional/external reference number for the supply. |
| 3.2.6 | Project_ Reference | 0..1 | Project Reference | Optional | String (Max length:20) | PJTCODE01 | This reference is kept for mentioning project number, if supplies are made under any specific project |
| 3.2.7 | PO_Ref_ Num | 0..1 | PO Reference Number | Optional | String (Max length:16) | Vendor PO/1 | This is the reference number of Purchase Order |
| 3.2.8 | PO_Ref_Date | 0..1 | PO Reference Date | Optional | String (DD/MM/YYYY) | 21/07/2019 | This is the date of Purchase Order. |
| 4. | Supplier Information | 1..1 | | Mandatory | | | Header for Supplier Information |
| 4.1 | Supplier_ Legal_Name | 1..1 | Supplier Legal Name | Mandatory | String (Max. length:100) | XYZ Ltd. | Legal Name, as appearing in PAN of the Supplier |
| 4.2 | Supplier_ Trade_ Name | 0..1 | Trade Name of Supplier | Optional | String (Max length:100) | ABC Traders | A name by which the Supplier is known, i.e. Business Name, other than legal name |
| 4.3 | Supplier_ GSTIN | 1..1 | GSTIN of Supplier | Mandatory | String (Length:15) | 29AADFV7589C1ZX | GSTIN of the Supplier |
| 4.4 | Supplier_ Address1 | 1..1 | Supplier Address 1 | Mandatory | String (Max length:100) | # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar | Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.) |
| 4.5 | Supplier_ Address2 | 0..1 | Supplier Address 2 | Optional | String (Max length:100) | # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar | Address 2 of the Supplier (Building/Flat no., Road/Street, Locality etc.), if any |
| 4.6 | Supplier_ Place | 1..1 | Supplier Place | Mandatory | String (Max length:50) | Bangalore | Location of the Supplier (City/Town/Village) |
| 4.7 | Supplier_ State_Code | 1..1 | Supplier State Code | Mandatory | Enumerated List | 29 | State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|-----------|------------------------------|-------------|------------------------------|------------------|--------------------------|--|--|
| 4.8 | Supplier_Pincodes | 1..1 | Supplier PIN Code | Mandatory | Number (Length: 6) | 560087 | PIN Code of the Supplier Locality |
| 4.9 | Supplier_Phone | 0..1 | Supplier Phone | Optional | String (Max length:12) | 9999999999 | Contact number of the Supplier |
| 4.10 | Supplier_Email | 0..1 | Supplier e-mail | Optional | String (Max length:100) | supplier@abc.com | e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern |
| 5. | Recipient Information | 1..1 | | Mandatory | | | Header for Recipient Information |
| 5.1 | Recipient_Legal_Name | 1..1 | Recipient Legal Name | Mandatory | String (Max. length:100) | POR Pvt. Ltd. | It will be legal name of recipient, as per PAN. |
| 5.2 | Recipient_Trade_Name | 0..1 | Recipient Trade Name | Optional | String (Max length:100) | Adarsha | It will be trade name of recipient, if available. |
| 5.3 | Recipient_GSTIN | 1..1 | GSTIN of Recipient | Mandatory | String (Length:15) | 29ABCCR1832C1ZX, URP | GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons |
| 5.4 | Place_Of_Supply_State_Code | 1..1 | Place of Supply (State Code) | Mandatory | Enumerated List | 29, 96 | Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ |
| 5.5 | Recipient_Address1 | 1..1 | Recipient Address 1 | Mandatory | String (Max length:100) | # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar | Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.) |
| 5.6 | Recipient_Address2 | 0..1 | Recipient Address 2 | Optional | String (Max length:100) | # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar | Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any |
| 5.7 | Recipient_Place | 1..1 | Recipient Place | Mandatory | String (Max length:100) | Mysore | Location of the Recipient (City/Town/Village) |
| 5.8 | Recipient_State_Code | 1..1 | Recipient State Code | Mandatory | Enumerated List | 29 | Code/State Code of the Recipient. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------|---------------------------|-------------|---------------------------|-----------------|-------------------------|--|--|
| 5.9 | Recipient_Pincodes | 0..1 | Recipient PIN Code | Optional | Number (Length: 6) | 560002 | PIN code of the Recipient locality. In case of export, Pincodes need not be mentioned. |
| 5.10 | Country_Code_of_Export | 0..1 | Country Code of Export | Optional | Enumerated List | AN | Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENO |
| 5.11 | Recipient_Phone | 0..1 | Recipient Phone | Optional | String (Max length:12) | 0802223323 | Contact number of the Recipient |
| 5.12 | Recipient_email_ID | 0..1 | Recipient e-mail ID | Optional | String (Max length:100) | billing@xyz.com | e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern |
| 6. | Payee Information | 0..1 | | Optional | | | Header for Payee Information |
| 6.1 | Payee_Name | 0..1 | Payee Name | Optional | String (Max length:100) | Ramesh K | Name of the person to whom payment is to be made |
| 6.2 | Payee_Bank_Account_Number | 0..1 | Payee Bank Account Number | Optional | String (Max length:18) | 3868501747262 | Bank Account Number of Payee |
| 6.3 | Mode_of_Payment | 0..1 | Mode of Payment | Optional | String (Max length:18) | Direct Transfer | Mode of Payment:Cash/Credit/Direct Transfer etc. |
| 6.4 | Bank_Branch_Code | 0..1 | Bank Branch Code | Optional | String (Max length:11) | SBIN9876543 | Indian Financial System Code (IFSC) of Payee's Bank Branch |
| 6.5 | Payment_Terms | 0..1 | Payment Terms | Optional | String (Max length:100) | Text | Terms of Payment, if any, with the Recipient can be provided. |
| 6.6 | Payment_Instruction | 0..1 | Payment Instruction | Optional | String (Max length:100) | Text | Instruction, if any, regarding payment can be provided |
| 6.7 | Credit_Transfer_Terms | 0..1 | Credit Transfer Terms | Optional | String (Max length:100) | Text | Terms to specify credit transfer payments. |
| 6.8 | Direct_Debit_Terms | 0..1 | Direct Debit Terms | Optional | String (Max length:100) | Text | Terms, if any, to specify a direct debit. |
| 6.9 | Credit_Days | 0..1 | Credit Days | Optional | Numeric (Max length:4) | 30 | Number of days within which payment is due. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------|-------------------------------|------|-------------------------------|------------------|---------------------------|---------------------------|---|
| 7. | Delivery_Information | 0..1 | | Optional | | | Header for Delivery Information |
| 7.1 | <i>Ship_To_Details</i> | 0..1 | <i>Ship To Details</i> | <i>Optional</i> | <u><i>Refer A 1.0</i></u> | | <i>Details of location to which the supply has to be delivered.</i> |
| 7.2 | <i>Dispatch_From_Details</i> | 0..1 | <i>Dispatch From Details</i> | <i>Optional</i> | <u><i>Refer A 1.1</i></u> | | <i>Details of location from where Supply has to be dispatched.</i> |
| 8. | Invoice Item Details | 1..n | | Mandatory | | | Header for Invoice Item Details |
| 8.1 | <i>Item_List</i> | 1..n | <i>Item List</i> | <i>Mandatory</i> | <u><i>Refer A 1.2</i></u> | | <i>Provides information about the goods and services being invoiced.</i> |
| 9. | Document Total | 1..1 | | Mandatory | | | Header for Document Total Details |
| 9.1 | <i>Document_Total_Details</i> | 1..1 | <i>Document Total Details</i> | <i>Mandatory</i> | <u><i>Refer A 1.3</i></u> | | <i>Details of document total including taxes.</i> |
| 10. | Extra Information | 0..1 | | Optional | | | Header for Extra Information |
| 10.1 | Tax_Scheme | 1..1 | Tax Scheme | Mandatory | String (Max length: 10) | GST | To specify the tax/levy applicable – GST (<i>This field is mandatory only if this section is selected</i>) |
| 10.2 | Remarks | 0..1 | Remarks | Optional | String (Max length: 100) | New batch Items submitted | A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc. |
| 10.3 | Port_Code | 0..1 | Port Code | Optional | Enumerated List | Alpha numeric | In case of export/ /supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------|--|-------------|--|-----------------|---------------------------|---------------------------------------|--|
| 10.4 | Shipping_Bill_Number | 0..1 | Shipping Bill Number | Optional | String (Max length: 20) | Alpha numeric | In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice. |
| 10.5 | Shipping_Bill_Date | 0..1 | Shipping Bill Date | Optional | String(DD/MM/YYYY) | 03/12/2020 | Date of Shipping Bill as per Indian Customs EDI System (ICES) |
| 10.6 | Export_Duty_Amount | 0..1 | Export Duty Amount | Optional | Number (Max Length: 12,2) | 1200000.50 | Amount of Export Duty in INR, if any, applicable (in case of invoices for export) |
| 10.7 | Supplier_Can_Opt_Refund | 0..1 | Supplier Can Opt Refund | Optional | String (Length: 1) | Y / N | In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not. |
| 10.8 | ECOM_GSTIN | 0..1 | e-Commerce Operator's GSTIN | Optional | String (Length: 15) | 29ABCCR1832C1CX | GSTIN of e-commerce operator, if supply is made through him/her. |
| 11. | Additional_Supporting_Documents | 0..n | | Optional | | | Header for Additional Supporting Documents |
| 11.1 | Additional_Supporting_Documents_URL | 0..1 | Additional Supporting Documents URL | Optional | String (Max length: 100) | http://www.xyz.com/abc | This is to enter URL reference of additional supporting documents, if any. |
| 11.2 | Additional_Supporting_Documents_base64 | 0..1 | Additional Supporting Document in base64 | Optional | String (Max length: 1000) | Base 64 encoded Document | This is to add any additional document in PDF/Microsoft Word in Base64 encoded format. |
| 11.3 | Additional_Information | 0..1 | Additional Information | Optional | String (Max length: 1000) | Free text, remarks, identifiers, etc. | Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------------|---------------------------|-------------|----------------------------|-----------------|--------------------------|--|--|
| 12. | E-way Bill Details | 0..1 | | Optional | | | Header for e-way Bill Details |
| 12.1 | Transporter_ID | 0..1 | Transporter ID | Optional | String (Length: 15) | 29AADFV7589C1ZO | Registration / Enrolment Number of the transporter <i>(This field is required if Part-A of E-waybill has to be generated)</i> |
| 12.2 | Trans_Mode | 0..1 | Mode of Transportation | Optional | Enumerated List | 1/2/3/4 | Option to be provided based on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship <i>(This field is required if Part-B of e-way bill is also to be generated)</i> |
| 12.3 | Trans_Distance | 1..1 | Distance of Transportation | Mandatory | Number (Max length: 4) | 200 | Distance of Transportation <i>(This field is mandatory only if this section is selected)</i> |
| 12.4 | Transporter_Name | 0..1 | Transporter Name | Optional | String (Max length: 100) | Sphurthi Transporters | Name of the Transporter |
| 12.5 | Trans_Doc_No. | 0..1 | Transport Document Number | Optional | String (Max length: 15) | As/34/746 | Transport Document Number <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i> |
| 12.6 | Trans_Doc_Date | 0..1 | Transport Document Date | Optional | String(DD/MM/YYYY) | 21/07/2019 | Date of Transport document. <i>(This field is mandatory if mode of Transport is Rail or Air or Ship)</i> |
| 12.7 | Vehicle_No. | 0..1 | Vehicle Number | Optional | String (Max. length: 20) | KA12KA1234 or KA12K1234 or KA123456 or KAR1234 | Vehicle Registration Number <i>(This field is mandatory if mode of Transport is Road)</i> |
| 12.8 | Vehicle_Type | 0..1 | Vehicle Type | Optional | Enumeration List | O / R | To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular <i>(This field is mandatory if Part-B of e-way bill is also to be generated)</i> |
| A 1.0 | Ship To Details | 0..1 | | Optional | | | Header for Annexure A 1.0:Ship To Details |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---------|--------------------|-------------|--------------------|-------------------------------|--------------------------|--|--|
| Sr. No. | Parameter Name | Cardinality | Description | Whether optional or mandatory | Field Specifications | Sample Value | Explanatory Notes |
| A.1.0.1 | ShipTo_Legal_Name | 1..1 | Ship To Legal Name | Mandatory | String (Max length: 100) | ABC-1 Ltd. | Legal Name of the entity to whom the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i> |
| A.1.0.2 | ShipTo_Trade_Name | 0..1 | Ship To Trade Name | Optional | String (Max length: 100) | XYZ-1 | Trade Name of the entity to whom the supplies are shipped to. |
| A.1.0.3 | ShipTo_GSTIN | 0..1 | Ship To GSTIN | Optional | String (Length:15) | 36AABCT22 23L1ZF | GSTIN of the entity to whom the supplies are shipped to. |
| A.1.0.4 | ShipTo_Address1 | 1..1 | Ship To Address1 | Mandatory | String (Max length: 100) | Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar | Address 1 of the entity to whom the supplies are shipped to <i>(This field is mandatory only if this section is selected)</i> |
| A.1.0.5 | ShipTo_Address2 | 0..1 | Ship To Address2 | Optional | String (Max length: 100) | Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar | Address 2, if any, of the entity to whom the supplies are shipped to |
| A.1.0.6 | ShipTo_Place | 1..1 | Ship To Place | Mandatory | String (Max length: 100) | Bangalore | Place (City/Town/Village) of entity to whom the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i> |
| A.1.0.7 | ShipTo_Pincode | 1..1 | Ship To Pincode | Mandatory | Number (Max length: 6) | 560001 | PIN code of the location to which the supplies are shipped to. <i>(This field is mandatory only if this section is selected)</i> |
| A.1.0.8 | Ship_To_State_Code | 1..1 | Ship To State Code | Mandatory | Enumerated List | 29 | Code/State Code (as per GST System) to which the supplies are shipped to. List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|----------|------------------------------|-------------|--------------------------|-------------------------------|--------------------------|--|--|
| | | | | | | | <i>(This field is mandatory only if this section is selected)</i> |
| A | Dispatch From Details | 0..1 | | Optional | | | Header for Annexure A 1.1:Dispatch From Details |
| Sr. No. | Parameter Name | Cardinality | Description | Whether mandatory or optional | Field Specifications | Sample Value | Explanatory Notes |
| A.1.1.1 | Dispatch From_Name | 1..1 | Dispatch From Name | Mandatory | String (Max length:100) | XYZ-2 | Name of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i> |
| A.1.1.2 | Dispatch From_Address1 | 1..1 | Dispatch From Address1 | Mandatory | String (Max length: 100) | Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar | Address 1 of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i> |
| A.1.1.3 | Dispatch From_Address2 | 0..1 | Dispatch From Address2 | Optional | String (Max length: 100) | Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar | Address 2 of the entity from which goods are dispatched. |
| A.1.1.4 | Dispatch From_Place | 1..1 | Dispatch From Place | Mandatory | String (Max length: 100) | Bangalore | Place (City/Town/Village) of the entity from which goods are dispatched. <i>(This field is mandatory only if this section is selected)</i> |
| A.1.1.5 | Dispatch From_State_Code | 1..1 | Dispatch From State Code | Mandatory | Enumerated List | 29 | Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/W ebappl/STATE_ENQ <i>(This field is mandatory only if this section is selected)</i> |
| A.1.1.6 | Dispatch From_Pincode | 1..1 | Dispatch From Pincode | Mandatory | Number (Length: 6) | 560087 | Pincode of the locality of entity from where goods are dispatched. <i>(This field is mandatory only if this section is selected)</i> |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|----------------|-----------------------|--------------------|----------------------|--------------------------------------|-----------------------------|---------------------|--|
| A.1.2 | ItemDetails | 1..n | | Mandatory | | | Header for Annexure A 1.2:Item Details |
| Sr. No. | Parameter Name | Cardinality | Description | Whether mandatory or optional | Field Specifications | Sample Value | Explanatory Notes |
| A.1.2.1 | Sl_No. | 1..1 | Serial Number | Mandatory | String (Max length: 6) | 1,2,3 | Serial number of the item |
| A.1.2.2 | Item_Description | 0..1 | Item Description | Optional | String (Max length: 300) | Mobile | Description of the item |
| A.1.2.3 | Is_Service | 1..1 | Service | Mandatory | String (Length: 1) | Y/N | Specify whether supply is service or not. |
| A.1.2.4 | HSN_Code | 1..1 | HSN Code | Mandatory | String (Max length: 8) | 1122 | To enter applicable HSN / SAC Code of Goods / Service |
| A.1.2.5 | Batch Details | 0..1 | | Optional | <u>Refer A 1.4</u> | | Some manufacturers may mention batch details (in Section A 1.4) |
| A.1.2.6 | Barcode | 0..1 | Barcode | Optional | String (Max length: 30) | b123 | Barcode, if any, of the item. |
| A.1.2.7 | Quantity | 0..1 | Quantity | Optional | Number (Max length: 10,3) | 10 | The quantity of items to be mentioned in the invoice. <i>This is mandatory only in case of goods.</i> |
| A.1.2.8 | Free_Qty | 0..1 | Free Quantity | Optional | Number (Max length: 10,3) | 99 | Quantity of item(s), if any, given free of charge (FOC) |
| A.1.2.9 | Unit_Of_Measurement | 0..1 | Unit of Measurement | Optional | String (Max length: 8) | Box | The Unit of Measurement (UOM), if any, applicable on invoiced goods. |
| A.1.2.10 | Item_Price | 1..1 | Item Price | Mandatory | Number (Max length : 12,3) | 500.5 | Price per unit item. |
| A.1.2.11 | Gross_Amount | 1..1 | Gross Amount | Mandatory | Number (Max length : 12,2) | 5000 | The gross price of an item (cost multiplied by quantity -rounded off to 2 decimal), exclusive of taxes. |
| A.1.2.12 | Item_Discount_Amount | 0..1 | Item Discount Amount | Optional | Number (Max length: 12,2) | 10.25 | Discount amount, if any, for the item. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------------|----------------------------|------|--------------------------|-----------|------------------------------------|--------|---|
| A.1. 2.13 | Pre_Tax_ Value | 0..1 | Pre-Tax Value | Optional | Number (Max length: 12,2) | 99.00 | If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value. |
| A.1. 2.14 | Item_ Taxable_ Value | 1..1 | Item Taxable Value | Mandatory | Number (Max length: 12,2) | 5000 | This is the value on which tax is computed. Value cannot be negative. |
| A.1. 2.15 | GST_Rate | 1..1 | GST Rate | Mandatory | Number (Max length: 3,3) | 5 | The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates. |
| A.1. 2.16 | IGST_Amt | 0..1 | IGST Amount | Optional | Number (Max Length: 12,2) | 999.45 | Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST & SGST/UTGST should be reported. |
| A.1. 2.17 | CGST_Amt | 0..1 | CGST Amount | Optional | Number (Max Length: 12,2) | 650.00 | Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------------|--|------|---|-----------|------------------------------------|------------|--|
| A.1. 2.18 | SGST_ UTGST Amt | 0..1 | SGST/UTG ST Amount | Optional | Number (Max length: 12,2) | 650.00 | Amount of SGST/ UTGST payable per item (rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank. |
| A1.2 .19 | Comp_Cess _Rate_Ad_ valorem | 0..1 | Compensat ion Cess Rate, Ad_Valore m | Optional | Number (Max length:3,3) | 2.5% | <i>Ad valorem</i> Rate of GST Compensation Cess, applicable, if any |
| A1.2 .20 | Comp_Cess _Amt_ Ad_Valorem | 0..1 | Compensat ion Cess Amount, Ad Valorem | Optional | Number (Max length: 12,2) | 56.00 | GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (<i>based on value of the item</i>) |
| A1.2 .21 | Comp_Cess _Amt_Non_ Ad_Valorem | 0..1 | Compensat ion Cess Amount, Non ad valorem | Optional | Number (Max length:12,2) | 23.00 | GST Compensation Cess amount, computed on the basis other than value of item (<i>i.e. specific cess amount computed based on quantity, number etc.</i>) |
| A1.2 .22 | State_Cess _Rate_ad_ valorem | 0..1 | State Cess Rate, Ad Valorem | Optional | Number (Max length: 3,3) | 1.5 % | <i>Ad valorem</i> Rate of State/UT Cess, appli- cable, if any |
| A1.2 .23 | State_Cess _Amt_Ad_ Valorem | 0..1 | State Cess Amount, ad valorem | Optional | Number (Max length: 12,2) | 43.00 | State/UT Cess amount, ad valorem (<i>based on value of the item</i>) |
| A1.2 .24 | State_Cess_ _Amt_Non_ Ad_Valorem | 0..1 | State Cess Amount, <i>nonad valorem</i> | Optional | Number (Max length: 12,2) | 12.00 | State/UT Cess amount, computed on the basis other than value of item (<i>i.e. specific cess amount computed based on quantity, number etc.</i>) |
| A.1. 2.25 | Other_ Charges_ Item_Level | 0..1 | Other Charges (item level) | Optional | Number (Max length: 12,2) | 874.95 | Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement. |
| A.1. 2.26 | Purchase_ Order_Line Reference | 0..1 | Purchase Order Line Reference | Optional | String (Max length: 50) | 746/ABC/01 | Reference of Purchase Order Line |
| A.1. 2.27 | Item_Total_ Amt | 1..1 | Item Total Amount | Mandatory | Number (Max length: 12,2) | 5000 | The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any. |

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|-----------------|---|--------------------|---------------------------------|--------------------------------------|------------------------------------|---------------------|---|
| A.1.2.28 | Origin_ Country_ Code | 0..1 | Code of Country of Origin | Optional | Enumerated List | DZ | This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI system (ICES). List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY_ENQ |
| A.1.2.29 | Unique_ Serial Number | 0..1 | Unique Serial Number | Optional | String (Max length: 20) | 553 | Serial number, in case of each item having a unique number. |
| A.1.2.30 | Product Attribute_ Details | 0..n | Optional | <u>Refer A 1.5</u> | | | Attribute details of product |
| A 1.3 | Document Total Details | 1..1 | | Mandatory | | | Header for Annexure A 1.3:Document Total Details |
| Sr. No. | Parameter Name | Cardinality | Description | Whether mandatory or optional | Field Specifications | Sample Value | Explanatory Notes |
| A.1.3.1 | Taxable_ Value_ Total | 1..1 | Total Taxable Value | Mandatory | Number (Max length:14,2) | 768439.35 | This is the sum of the taxable values of all the items in the document. |
| A.1.3.2 | IGST_Amt_ Total | 0..1 | Total IGST Amount | Optional | Number (Max length: 14,2) | 265.50 | Total IGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As this is conditional mandatory, it is marked as 'optional'</i> |
| A.1.3.3 | CGST_Am_ Total | 0..1 | Total CGST Amount | Optional | Number (Max length: 14,2) | 65.45 | Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|----------|-----------------------------|------|--------------------------------|-----------|---------------------------|--------------|--|
| | | | | | | | <i>As this is conditional mandatory, it is marked as 'optional'</i> |
| A.1.3.4 | SGST_UTGST_Amt_Total | 0..1 | Total SGST/UTGST Amount | Optional | Number (Max length: 14,2) | 65.45 | Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. <i>As it is conditional mandatory, it is marked as 'optional'</i> |
| A.1.3.5 | Comp_Cess_Amt_Total | 0..1 | Total Compensation Cess Amount | Optional | Number (Max length: 14,2) | 24.95 | Total GST Compensation Cess amount for the invoice (<i>ad valorem as well as non-ad valorem</i>) |
| A.1.3.6 | State_Cess_Amt_Total | 0..1 | Total State Cess Amount | Optional | Number (Max length: 14,2) | 5.45 | Total State cess amount for the invoice (<i>ad valorem as well as non-ad valorem</i>) |
| A.1.3.7 | Discount_Amt_Invoice_Level | 0..1 | Invoice Level Discount Amount | Optional | Number (Max length: 14,2) | 100.00 | This is Discount Amount, if any, applicable on total invoice value |
| A.1.3.8 | Other_Charges_Invoice_Level | 0..1 | Other Charges (Invoice Level) | Optional | Number (Max length: 14,2) | 200.00 | This is Other charges, if any, applicable on total invoice value |
| A.1.3.9 | Round_Off_Amount | 0..1 | Round Off Amount | Optional | Number (Max length: 2,2) | 31.21 | This is round off amount of total invoice value |
| A.1.3.10 | Total_Invoice_Value_INR | 1..1 | Total Invoice Value in INR | Mandatory | Number (Max length: 14,2) | 745249678.50 | The total value of invoice including taxes/GST and rounded to two decimals maximum. |
| A.1.3.11 | Total_Invoice_Value_FCNR | 0..1 | Total Invoice Value in FCNR | Optional | Number (Max length: 14,2) | \$5729.65 | The total value of invoice in Additional Currency |
| A.1.3.12 | Paid_Amount | 0..1 | Paid Amount | Optional | Number (Max length: 14,2) | 8463.50 | The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals. |
| A.1.3.13 | Amount_Due | 0..1 | Amount Due | Optional | Number (Max length: 14,2) | 98789.50 | The outstanding amount due for payment. It must be rounded to maximum 2 decimals. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------------------|--|------------------------------|-------------------------|--|--------------------------------------|-------------------------|--|
| A 1.4 | Batch Details | 0..1 | | Optional | | | Header for Annexure A 1.4:Batch Details |
| Sr. No. | Parameter Name | Car dina lity | Description | Whether mandatory or optional | Field Specific ations | Sample Value | Explanatory Notes |
| A.1. 4.1 | Batch_ Number | 1..1 | Batch Number | Mandatory | String (Max Length: 20) | 673927 | Certain set of manufacturers may mention batch number details. (This field is mandatory only if this section is selected) |
| A.1. 4.2 | Batch_ Expiry_ Date | 0..1 | Batch Expiry Date | Optional | String (DD/MM/ YYYY) | 21/11/2019 | Expiry Date of the Batch, if any |
| A.1. 4.3 | Warranty_ Date | 0..1 | Warranty Date | Optional | String (DD/MM/ YYYY) | 21/11/2019 | Warranty date for the Item, if any. |
| A 1.5 | Attribute Details of Item | 0..n | | Optional | | | Header for Annexure A 1.5:Attribute Details of Item |
| Sr. No. | Parameter Name | Cardi nali ty | Description | Whether mandatory or optional | Field Specific ations | Sample Value | Explanatory notes |
| A.1. 5.1 | Attribute_ Name | 0..1 | Attribute Name | Optional | String (Max Length: 100) | Colour | Attribute Name of the item. |
| A.1. 5.2 | Attribute_ Value | 0..1 | Attribute Value | Optional | String (Max Length: 100) | Red, green, etc. | Attribute Value of item.". |

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 10th August, 2020.

Notification

38/1/2017-Fin(R&C)(166)/394

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Goa Goods and Services Tax Rules, 2017, the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government Notification No. 38/1/2017-Fin(R&C)(133), dated 30th March, 2020, published in the Extraordinary Official Gazette, Series I No. 52 dated 30th March, 2020, namely:—

In the said notification, in the first paragraph,

(i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;

(ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 10th August, 2020.

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