



DOCUMENTS, E-WAY Bill, PAYMENT OF TAX

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Author- GST (Taxmann)**

Section 35(1): Maintenance of Records

Every **registered person** shall **keep and maintain**, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

- a) production or manufacture of goods;
- b) inward and outward supply of goods or services or both;
- c) stock of goods;
- d) input tax credit availed;
- e) output tax payable and paid; and
- f) such other particulars as may be prescribed

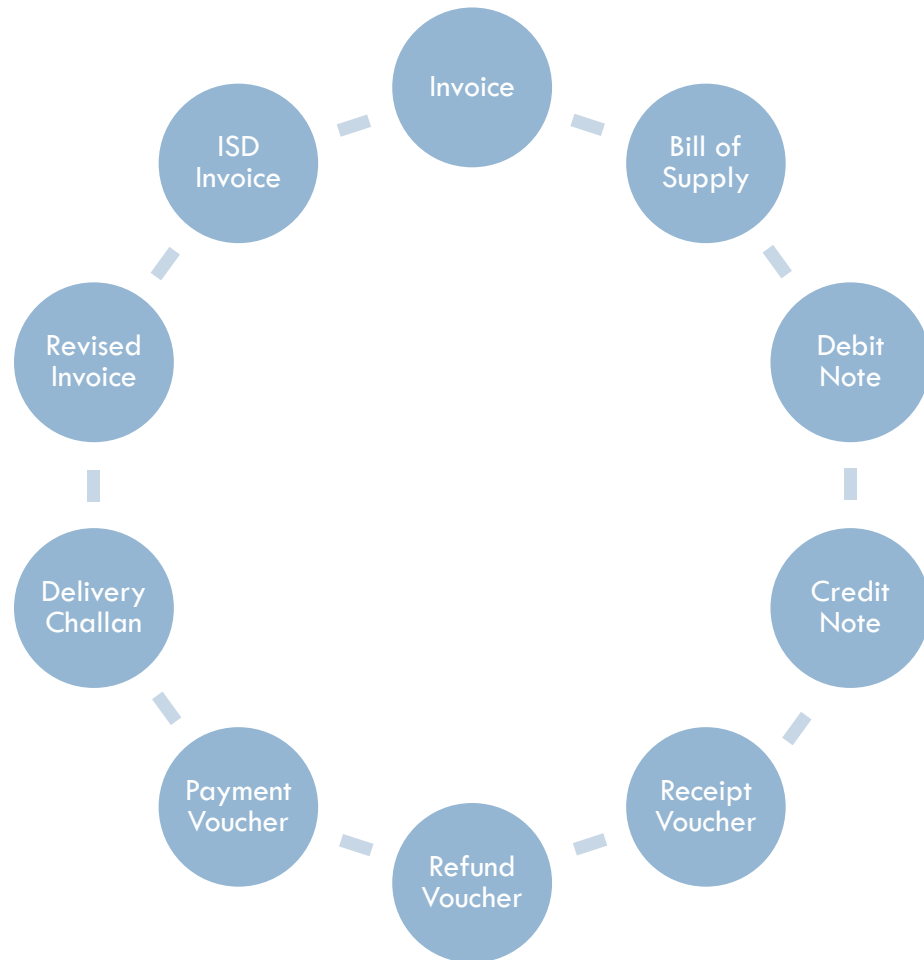
Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:

Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.

Rule 56(1): Documents

Maintenance of accounts by registered persons-

Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, **including** invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.



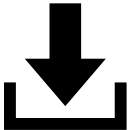
Accounts and Records



Keep



Maintain



Retain

Section 122(1): Penalty for certain offences and Section 125: General Penalty

Sec 122(1)

Where a taxable person who

(xvi) fails to **keep, maintain or retain** books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;
(xx) tampers with, or destroys any material evidence or document;

shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

Sec 125

Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty five thousand rupees.

Table 13 of GSTR-1

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

Section 36: Period of retention of accounts .

Every registered person required to keep and maintain books of account or other records in accordance with the provisions of subsection (1) of section 35 shall retain them until the expiry of **72 months from the due date of furnishing of annual return** for the year pertaining to such accounts and records:

Provided that a registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.

Section 2 and Section 31: Tax Invoice

Section 2(66):

"invoice" or "tax invoice" means the tax invoice referred to in [section 31](#).

Section 31(1):

A registered person supplying taxable goods shall, [before or at the time](#) of,—

- a) removal of goods for supply to the recipient, where the supply involves movement of goods;
- b) delivery of goods or making available thereof to the recipient, in any other case issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed .

issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.

Section 31(2):

A registered person supplying taxable services shall, [before or after the provision of service but within a prescribed-period](#),

issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed

(b) subject to the condition mentioned therein, specify the categories of services in respect of which—

- any other document issued in relation to the supply shall be deemed to be a tax invoice; or
- tax invoice may not be issued

Rule 47: Time limit for issuing tax invoice

Rule 47:

The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued **within a period of 30 days from the date of the supply of service:**

Provided that where the supplier of services is **an insurer or a banking company or a financial institution, including a non-banking financial company,** the period within which the invoice or any document in lieu thereof is to be issued shall be **45 days** from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

Section 31(4) and 31(5): Continuous Supply

Sec 31(4):

In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.

Sec 31(5):

Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,—

(a) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;

(b) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;

(c) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

Section 2(32): Continuous Supply of Goods

Section 2(33): Continuous Supply of Services

Section 2(32):

Continuous supply of goods means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify.

Section 2(33):

Continuous supply of service means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify.

Section 31(3)(f): Self Invoice

A registered person who is liable to pay tax u/s 9(3)/9(4) shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both

Rule 54(2): Consolidated Tax Invoice:

Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier may issue consolidated tax invoice or any other document in lieu thereof, by whatever name called for the supply of services made during a month at the end of the month, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.

where an invoice is required to be issued u/s 31(3)(f), a registered person may issue a consolidated invoice at the end of a month for supplies covered u/s 9(4), the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers.

Section 31(3)(b) r/w Rule 46: Consolidated Tax Invoice

Sec 31(3)(b):

A registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed

Rule 46:

Provided also that a registered person **other than** the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens, **may not issue a tax invoice** in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,—,—

(a) the recipient is not a registered person; and

(b) the recipient does not require such invoice, and

shall issue a consolidated tax invoice for such supplies **at the close of each day** in respect of all such supplies:

Section 2(61): ISD Invoice

"Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed¹⁷ document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office.

As per Section 2(61) of CGST Act, 2017, Input Service Distributor means :

- (a) It is the office of supplier of goods and / or services
- (b) The said office receives tax invoices towards receipt of input services
- (c) The said office distributes credit of CGST/SGST/IGST/UTGST to a supplier of goods/services having same PAN.
- (d) The said office issues tax invoice or other prescribed documents for distribution of credit.

A supplier of goods /services may have various offices such as head office, registered office, regional office, marketing office, branch, godown, sales depot etc., which avail various input services such as security services, communication charges, courier expenses, housekeeping expenses to name a few, and pay service tax. Such units and premises may obtain registration as an **Input Service Distributor** for availment of credit on such input services and distribution of credit to other units to resolve the challenge of efficient utilization of accumulated credit.

RULE 48(4): E-Invoice

Applicability:

Applicable on Registered person whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds *50 crore rupees in respect of supply of goods or services or both to a registered person or for Exports.

- *INR 100 Cr (w.e.f. 01 Jan 2021)
- *INR 500 Cr (w.e.f. 01 Oct 2020)

Non- Applicability:

- a) B2C
- b) government department,
- c) local authority,
- d) Special Economic Zone unit and
- e) Bank, Insurer, NBFC, FI
- f) GTA, Passenger Transportation Service Provider
- g) person supplying services by way of admission to exhibition of cinematograph films in multiplex screens

Rule 138: Applicability of E-way Bill

Rule 138(1): Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

(i) in relation to a supply; or
(ii) for reasons other than supply; or
(iii) due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where handicraft goods are transported from one State or Union Territory to another State or Union Territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1.—For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1056(E), dated the 23rd October, 2018 as amended from time to time.

Rule 138: Applicability of E-way Bill

Explanation 2.—For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union Territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

Rule 138(2): Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

Rule 138(2A): Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01: Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

Rule 138(3): Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule:

Rule 138: Applicability of E-way Bill

Provided also that where the goods are transported for a distance of upto fifty kilometers within the State or Union Territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

Explanation 1—For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.—The e-way bill shall not be valid for movement of goods by road unless the information in Part B of FORM GST EWB-01 has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

E-WAY BILL APPLIES

- 1) For movement of all goods [with few exceptions], even if it is non –taxable
- 2) Whether movement of goods is in relation to supply or not
- 3) Whether movement of goods intra-state or inter-state
- 4) Whether person sending the goods is registered in GST regime or not
- 5) Whether person receiving the goods is registered in GST regime or not
- 6) Whether transporter who is transporting goods is registered in GST regime or not


Exemption of E-way bill

State	Relaxation from requirement of EWB	Notification No. and date
1. Bihar	EWB is required only if value exceeds Rs one lakh (earlier it was two lakhs)	Notification No. SO 180 dated 19-4-2018 amended on 14-1-2019
2. Chhattisgarh	EWB is not required for 15 specified goods	Notification No. F-10-31/2018/CT/V (46) Chhattisgarh dated 19-6-2018.
3. Delhi	EWB is required if value exceeds Rs. one lakh	Notification No. 3/2018 dated 15-6-2018
4. Goa	EWB is required only for specified 22 articles	Notification No. CCT/26-2/2018-19/36 dated 28-5-2018
5. Gujarat	EWB is not required for intra-city movement of goods, irrespective of value. In case of intra-State movement of goods, EWB is required for all goods w.e.f. 19-9-2018 [earlier, it was required on for 19 types of goods]. However, EWB is not required for intra-State movement of flank, yarn, fabric and garments for job work.	Notification dated 19-9-2018. [Earlier Notification No. GSL/GST/RULE-138(14)/B.12 dated 11-4-2018 which has been rescinded on 19-9-2018].
6. Himachal Pradesh	EWB is not required for 17 specified items	Notification No. 12-4/78-EXN-TAX-17408 dated 31-5-2018.
7. Jharkhand	Intra-State movement of goods upto value of Rs 1,00,000 exempted, except in case of 12 specified goods i.e. in case of the 12 specified goods, EWB is required for intra-state movement of goods if value exceeds Rs 50,000.	Notification No. 66 dated 26-9-2018
8. Kerala	Exemptions, irrespective of limit of value - (a) sale of goods using sales van (b) Rubber latex, rubber sheets and rubber scrap, spices (c) Movement of goods to unregistered persons within 25 Km	Notification No. 3/2018 - State Tax dated 14-5-2018

9	Madhya Pradesh	provisions of EWB will apply only to 11 items specified	Notification No. F-A-3-08-2018-1-V(43) dated 24-4-2018
10.	Maharashtra	EWB for intra-state movement of goods is not required if value is less than Rs one lakh . Further, for movement of Hank, Yarn, Fabric and Garments for job work, EWB is not required irrespective of value	Notification No. 15E/2018 - State Tax dated 29-6-2018
11.	Punjab	EWB for intra-state movement is not required if value is less than Rs one lakh. Further, for movement of Fabric for job work, EWB is not required irrespective of value for movement upto 50 Kms within State of Punjab	Notification No. PA/ETC/2018/175 (Punjab) dated 13-9-2018
12.	Rajasthan	EWB is not required for movement of goods for job work. Further EWB for intra-state movement of goods is not required if value is less than Rs one lakh	Notification No. F17(131) ACCT/GST/2017/3743 dated 6-8-2018
13.	Tamil Nadu	EWB is required if value exceeds Rs. one lakh. However, in case of some 100 specified items, no EWB is required irrespective of value	Notification No. 09/2018 dated 31-5-2018
14.	West Bengal	EWB is required if consignment value exceeds Rs. one lakh - EWB is not required if goods are sent for job work or returned to Principal after job work	Notification No. 13/2018-CT/GST dated 6-6-2018 and Notification No. 14/2018-CT/GST dated 12-7-2018.

E-way Bill

Part A



सत्यमेव जयते

E - WAY BILL SYSTEM

GSTIN :08AACCE5233E1ZZ - Name : EVERSTRONG MERCHANDISE PRIVATE LIMITED - User : Tax Payer

e- WayBill Entry Form

[* indicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1]

Transaction Details

Supply Type • Outward Inward Sub Type • ? Supply Export Job Work SKD/CKD/Lots Recipient Not Known For Own Use Exhibition or Fairs Line Sales Others

Document Type • Tax Invoice Document No • Document Date • - 18/06/2021 + Transaction Type • Regular

Bill From

Dispatch From

Name EVERSTRONG MERCHANDISE PRIVATE ? ?

Address 0

GSTIN • 08AACCE5233E1ZZ ?

mokhampuraNEAR MOKHAMPUI

State • RAJASTHAN

Place Bhilwara

Pincode • 311001 RAJASTHAN ?

Bill To

Ship To

Name Name ? ?

Address

GSTIN •

Generation of E-way Bill

Part A

Pincode * 311001 RAJASTHAN ?

Bill To **Ship To**

Name ? ?

GSTIN *

State *

Address

Place

Pincode * ?

Item Details

Product Name	Description	HSN *	Quantity	Unit ?	Value/Taxable Value (Rs.) *	CGST+ SGST Rate(%) *	IGST Rate(%) *	CESS Advol Rate(%) *	CESS non.Advol. Rate *
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text" value="-Select-"/>	<input type="text" value="-Select-"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

+

Total Tax'ble Amount *	CGST Amount *	SGST Amount *	IGST Amount *	CESS Advol Amount *	CESS Non Advol Amount ?	Other Amount(+/-) ?	Total Inv. Amount ?
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Transportation Details

Auto Calculated PIN to PIN (in KM) ?

Transporter Name Transporter ID ? Approximate Distance (in KM) * ?

Part B

Transportation Details

Auto Calculated PIN to PIN (in KM) ?

Transporter Name Transporter ID ? Approximate Distance (in KM) ?

PART-B

Mode Road Rail Air Ship/Road Cum Ship

Vehicle Type Regular Over Dimensional Cargo

Vehicle No. ?

Transporter Doc. No. & Date - 18/06/2021 +

Preview

Submit

Exit

Rule 138(14): Non applicability of E-way Bill

Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- 1) where the goods being transported are specified in Annexure;
- 2) where the goods are being transported by a non- motorised conveyance;
- 3) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- 4) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union Territory Goods and Services Tax Rules in that particular State or Union Territory;
- 5) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017-Central tax (Rate) dated the 28 June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E) dated the 28th June, 2017 as amended from time to time
- 6) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel
- 7) where the supply of goods being transported is treated as no supply under Schedule III of the Act
- 8) where the goods are being transported—
 - a) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
 - b) under customs supervision or under customs seal

Rule 138(14): Non applicability of E-way Bill

- 9) where the goods being transported are transit cargo from or to Nepal or Bhutan
- 10) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 679(E), dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1181(E) dated the 21st September, 2017 as amended from time to time
- 11) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee
- 12) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail
- 13) where empty cargo containers are being transported
- 14) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55
- 15) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.

Rule 138(14): Non applicability of E-way Bill

Sl. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones precious metal and metals clad with precious metals (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)]

POWER YOGA [GENERATING E-WAY BILL: PART A]

Who has to generate the Part A of EWB-1? (Assuming value of consignment is above threshold limit)					
Sl. No.	Facts				Answer
	Who is causing the movement	Supplier	Recipient	Transporter	Who will generate Part A of EWB-01?
1	Supplier	Registered	Registered	Not involved	Supplier
2	Supplier	URD	Registered	Not involved	Recipient
3	Supplier	URD	Registered	Involved	Recipient
4	Supplier	URD	URD	Involved	Transporter
5	Supplier	URD	URD	Not involved	None of the above

Rule 138 : Consolidated E-way Bill

Consolidated E-Way Bill (EWB-02) is a single document that contains details of all the E-Way Bills related to the consignments. If you are a transporter/ supplier who wants to transport **multiple consignments of goods in a single conveyance or vehicle**, you can use the Consolidated E-Way Bill feature available on the E Way Bill portal.

Multiple E-way Bill

Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

Payment of Tax

Payment	Payment through
Tax	E-credit Ledger/ E-cash ledger
Cess	Cess/ E-cash ledger
Fine	E-cash ledger
Interest	E-cash ledger
Late Fee	E-cash ledger
Penalty	E-cash ledger

Order of Utilisation of ITC

Section 49, 49A and 49B read with Circular No. 98/17/2019-GST

Input Tax Credit on account of	Output liability on account of Integrated tax	Output liability on account of Central tax	Output liability on account of State tax/Union Territory tax
Integrated tax	(I)	(II) - In any order and in any proportion	
<i>(III) Input tax Credit on account of Integrated tax to be completely exhausted mandatorily</i>			
Central tax	(V)	(IV)	Not permitted
State tax/Union Territory tax	(VII)	Not permitted	(VI)



Thank you!

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