

GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX, EXCISE & NARCOTICS  
ITANAGAR

(1)

2020

Notification No. 02 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 1<sup>st</sup> January 2020

In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Amendment) Rules, 2020.  
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,-
  - (a) in sub-rule (1A), with effect from the 31<sup>st</sup> December 2019, for the figures, letters and word “31<sup>st</sup> December, 2019”, the figures, letters and word “31<sup>st</sup> March, 2020” shall be substituted;
  - (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word “31<sup>st</sup> January, 2020”, the figures, letters and word “30<sup>th</sup> April, 2020” shall be substituted.
3. In the said rules, in **FORM REG-01**, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:-

|       |  |                              |                             |    |            |
|-------|--|------------------------------|-----------------------------|----|------------|
| “ 12. | Are you applying for registration as a SEZ Unit? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |    |            |
|       | (i) Select name of SEZ                           |                              |                             |    |            |
|       | (ii) Approval order number and date of order     |                              |                             |    |            |
|       | (iii) Period of validity                         | From                         | DD/MM/YYYY                  | To | DD/MM/YYYY |
|       | (iv) Designation of approving authority          |                              |                             |    |            |

|     |   |                              |            |    |                             |    |  |
|-----|---|------------------------------|------------|----|-----------------------------|----|--|
| 13. | Are you applying for registration as a SEZ Developer? | Yes <input type="checkbox"/> |            |    | No <input type="checkbox"/> |    |  |
|     | (i) Select name of SEZ Developer                      |                              |            |    |                             | ▽  |  |
|     | (ii) Approval order number and date of order          |                              |            |    |                             |    |  |
|     | (iii) Period of validity                              | From                         | DD/MM/YYYY | To | DD/MM/YYYY                  |    |  |
|     | (iv) Designation of approving authority               |                              |            |    |                             | ”. |  |

4. In the said rules, in **FORM GSTR-3A**,

- (a) in serial number 2 under the heading “Notice to Return Defaulter u/s 46 for not filing Return”, for the words “tax liability will”, the words “tax liability may” shall be substituted;
- (b) after serial number 4 under the heading “Notice to Return Defaulter u/s 46 for not filing

“5. This is a system generated notice and does not require signature.”;

- (c) in serial number 3 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration”, for the words “tax period will”, the words “tax period may” shall be substituted;
- (d) after serial number 4 under the heading “Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration”, the following serial number shall be inserted, namely:-

“5. This is a system generated notice and does not require signature.”.

5. In the said rules, for **FORM INV-01**, the following form shall be substituted, namely:-

(2)

**"Note: Cardinality Means occurrence of field in the schema. Below are the the meaning of various symbol used in this column:**

**0..1** : It means this item is optional and even if mentioned can not be repeated

**1..1**: It means that this item is mandatory and can be mentioned only once.

**1..n**: It means this item is mandatory and can be repeated more than once

**0..n**: It means this item is optional but can be repeated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice reference.

**FORM GST INV – 1**

*(See rules 48)*

| S No | Technical Field name | Cardinality | Small Description of the field | Is it Mandatory on invoice? | Technical Field Specifications | Sample Value of the field | Explanatory Notes of the Field   |
|------|----------------------|-------------|--------------------------------|-----------------------------|--------------------------------|---------------------------|--|
| 0    | Version              | 1..1        | Version number                 | Mandatory                   | string(Max length:10)          | 1.0                       | It is the version of schema . It will be used to keep track of version of Invoice specification. |

(2)

|   |                      |      |                           |           |                       |  |   |
|---|----------------------|------|---------------------------|-----------|-----------------------|--|---|
| 1 | IRN                  | 0..1 | Invoice Reference Number  | Mandatory | string(Max length:50) | 649b01ft   | This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number then e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system. |
| 2 | Invoice_type_code    | 1..1 | Code for Invoice type     | Mandatory | string(Max length:10) | B2B/B2C/SEZWP/SEZWOP/EXP WP/EXPWOP/DEXP/ISD/BOS/DC | This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.  |
| 3 | Invoice_Subtype_code | 1..1 | Sub_Code for Invoice type | Mandatory | Drop Down             | Regular / CreditNote / DebitNote                   | Type of the Document<br>Can be used as Regular for Bill of Supply and Delivery Challan etc  |
| 4 | InvoiceNum           | 1..1 | Invoice number            | Mandatory | string(Max length:16) | Sa/1/2019  | It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.  |

3

|    |                                       |      |                           |   |                        |           |   |
|----|---------------------------------------|------|---------------------------|---|------------------------|-----------|---|
| 5  | InvoiceDate                           | 1..1 | Invoice Date              | Mandatory                                       | string (DD/MM/YYYY)    | 21/7/2019 | The date when the Invoice was issued.<br>Format "DD/MM/YYYY"  |
| 6  | Invoice_currency_code                 | 1..1 | Currency code             | Optional  | string (Max length:16) | USD       | It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice. |
| 7  | Reversecharge                         | 0..1 | Reverse Charge            | optional  | Character              | Y         | Is the liability payable under reverse charge   |
| 8  | <del>Delivery or Invoice_Period</del> | 0..1 |                           | <del>Optional</del>                             |                        |           |   |
| 9  | Invoice_Period_Start_Date             | 1..1 | Invoice period start date | Mandatory (if this section is selected or used) | string (DD/MM/YYYY)    | 21-07-19  |   |
| 10 | Invoice_Period_End_Date               | 1..1 | Invoice Period End date   | Mandatory (if this section is selected or used) | string (DD/MM/YYYY)    | 21-07-19  |   |

12

|    |                                 |      |  |   |                       |           |   |
|----|---------------------------------|------|--|---|-----------------------|-----------|---|
| 11 | Order and Sales Order Reference | 0..1 |  | Optional  |                       |           |   |
| 12 | Preceding_Invoice_Reference     | 0..n |  |   |                       |           |   |
| 13 | Preceeding_Invoice_Number       | 1..1 | Detail of Base Invoice which is being amended by subsequent document | Mandatory (if this section is selected or used) | string(Max length:16) | Sa/1/2019 | This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion.of e versions of Credit notes, Debit Notes and other documents required under GST |
| 14 | Invoice_Document_Reference      | 1..1 | Invoice reference  | Optional  | string(Max length:20) | KOL01     | This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference etc.  |
| 15 | Preceeding_Invoice_Date         | 1..1 | Date of Invoice  | Mandatory (if this section is selected or used) | string (DD/MM/YYYY)   | 21-07-19  |   |
| 16 | Other References                | 0..1 |  |   |                       |           |   |
| 17 | Receipt_Advice_Reference        | 0..1 | Terms reference  | Optional  | string(Max length:2)  | CREDIT30  | This reference is kept for user to provide their receipt advice details to their customer.  |

(4)

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|----|-------------------------|------|----------------------------|-----------|-----------------------|---------------|---|
|    |                         |      |                            |           | 0)                    |               |   |
| 18 | Tender_or_Lot_Reference | 0..1 | Lot / Batch Reference      | Optional  | string(Max length:20) | TENDERJAN2020 | This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender |
| 19 | Contract_Reference      | 0..1 | Contract Number            | Optional  | string(Max length:20) | CONT23072019  | This reference is kept for mentioning contract number if supplies are made under any specific Contract                |
| 20 | External_Reference      | 0..1 | Any other reference        | Optional  | string(Max length:20) | EXT23222      | An additional field for provision of any additional reference number for such supply.                                 |
| 21 | 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                  |
| 22 | RefNum                  | 0..1 | Vendor PO Reference number | Optional  | string(Max length:16) | Vendor PO /1  | 0   |
| 23 | RefDate                 | 0..1 | Vendor PO Reference date   | Optional  | string (DD/MM/YYYY)   | 21-07-19      | 00-01-00  |
| 24 | Supplier Information    | 1..1 |                            | Mandatory |                       |               | A group of business terms providing information about the Supplier.   |

(2)

|    |                       |      |                        |           |                                 |   |  |
|----|-----------------------|------|------------------------|-----------|---------------------------------|---|--|
| 25 | Supplier_Legal_Name   | 1..1 | Supplier_Legal_Name    | Mandatory | string(Max length:100)          | The Institute of Chartered Accountants of India | Name as appearing in PAN of the Supplier   |
| 26 | Supplier_trading_name | 0..1 | Trade Name of Supplier | Optional  | string(Max length:100)          | ICAI  | A name by which the Supplier is known, other than Supplier name (also known as Business name). |
| 27 | Supplier_GSTIN        | 1..1 | Gstin of the Supplier  | Mandatory | Alphanumeric with 15 characters | 29AADFV7589C1Z0                                 | GSTIN of the supplier  |
| 28 | Supplier_Address1     | 1..1 | Supplier address1      | Mandatory | string(Max length:100)          | Vasanth Nagar                                   | Address of the Supplier  |
| 29 | Supplier_Address2     | 0..1 | Supplier address 2     | Optional  | string(Max length:100)          | Bangalore                                       | City of the Supplier   |
| 30 | Supplier_City         | 1..1 | Supplier address 2     | Optional  | string(Max length:50)           | Bangalore                                       | City of the Supplier   |
| 31 | Supplier_State        | 1..1 | Place                  | Mandatory | string(Max length:50)           | Karnataka                                       | State of the Supplier  |

(5)

|    |                    |          |                  |           |                        |                          |                                |
|----|--------------------|----------|------------------|-----------|------------------------|--------------------------|--------------------------------|
| 32 | Supplier_Pincode   | 1..<br>1 | Pincode          | Mandatory | string(Max length:6 )  | 560087                   | Pincode of the Supplier        |
| 33 | Supplier_Phone     | 0..<br>1 | Phone            | Optional  | string(Max length:12)  | 9999999999               | Contact number of the Supplier |
| 34 | Supplier_Email     | 0..<br>1 | eMail id         | Optional  | string(Max length:50)  | <u>Supplier@icai.com</u> | Email id of the Supplier.      |
| 35 | Buyer Information  | 1..1     |                  | Mandatory |                        |                          | Header for Buyer information   |
| 36 | Billing_Name       | 1..<br>1 | Buyer Legal name | Mandatory | string(Max length:100) | Adarsha                  | It will be legal name of buyer |
| 37 | Billing_Trade_Name | 1..<br>1 | Buyer Legal name | Mandatory | string(Max length:100) | Adarsha                  | It will be Trade Name of buyer |
| 38 | Billing_GSTIN      | 1..<br>1 | GSTIN            | Mandatory | string(Max length:15)  | 29AACCR7832C1ZD          | GSTIN of the Buyer             |
| 39 | Billing_POS        | 1..<br>1 | State code       | Mandatory | String(Max length:2)   | 29                       | Place of supply code of Supply |



|    |                  |          |              |           |                        |                         |  |
|----|------------------|----------|--------------|-----------|------------------------|-------------------------|--|
|    |                  |          |              |           | )                      |                         |  |
| 40 | Billing_Address1 | 1..<br>1 | Address1     | Mandatory | string(Max length:100) | Address                 | Address of the Buyer   |
| 41 | Billing_Address2 | 0..<br>1 | Address2     | optional  | string(Max length:100) | Address                 | Address of the Buyer   |
| 42 | Billing_State    | 1..<br>1 | Place        | Mandatory | string(Max length:50)  | Bangalore               | State of the Buyer   |
| 43 | Billing_Pincode  | 1..<br>1 | pincode      | Mandatory | string(Max length:6)   | 560002                  | Pincode of the Buyer   |
| 44 | Billing_Phone    | 0..<br>1 | Phone number | Optional  | string(Max length:12)  | 080 2223323             | contact number of the Buyer  |
| 45 | Billing_Email    | 0..<br>1 | eMail id     | Optional  | string(Max length:50)  | <u>billing@icai.com</u> | Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail. |

(6)

|    |  |      |  |           |                        |                             |   |
|----|--|------|--|-----------|------------------------|-----------------------------|---|
| 46 | Payee Information (Seller payment information) | 0..1 |  | optional  |                        |                             | Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier |
| 47 | Payee_Name                                     | 1..1 | Payee name                               | Mandatory | string(Max length:100) |                             | Name of the person to whom payment is to be made  |
| 48 | Payee_Financial_Account                        | 1..1 | Account Number                           | Mandatory | string(Max length:18)  |                             | Account number of Payee   |
| 49 | ModeofPayment                                  | 1..1 | Payment mode                             | Mandatory | string(Max length:6)   | Cash/Credit/Direct Transfer | Cash/Credit/Direct Transfer   |
| 50 | Financial_Institution_Branch                   | 1..1 | Financial Institution Branch (IFSC Code) | Mandatory | string(Max length:11)  |                             | A group of business terms to specify Branch of Payee  |
| 51 | Payment_Terms                                  | 0..1 | Payment Terms                            | Optional  | string(Max length:50)  |                             | Terms of Payment with the recipient if to be provided   |
| 52 | Payment_Instruction                            | 0..1 | Payment Instruction                      | Optional  | string(Max length:50)  |                             | A group of business terms providing information about the payment.  |

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|    |                      |      |                       |           |                                      |            |   |
|----|----------------------|------|-----------------------|-----------|--------------------------------------|------------|---|
| 53 | Credit_Transfer      | 0..1 |                       | Optional  | string(Max length:50)                |            | A group of business terms to specify credit transfer payments.  |
| 54 | Direct_Debit         | 0..1 |                       | Optional  | string(Max length:50)                |            | A group of business terms to specify a direct debit.  |
| 55 | CreditDays           | 0..1 | Due date of Credit    | Optional  | Numeric (Min length:1 Max length:3 ) | 30-11-2019 | The date when the payment is due. Format "DD-MM-YYYY".  |
| 56 | Delivery_Information | 1..1 |                       | Mandatory |                                      |            | A group of business terms providing information about where and when the goods and services invoiced are delivered. |
| 57 | DispatchFromDetails  | 1..1 | DISPATCH from details | Mandatory | Refer A 1.1                          |            |   |
| 58 | ECOM_GSTIN           | 0..1 | eCommerce GSTIN       | Optional  | string( Max length: 15)              |            | Mention og E commerce operator is supply is made through him  |
| 59 | ECOM_POS             | 0..1 | State code            | Optional  | String( Max length: 2)               | 29         | Mention og E commerce operator is supply is made through him  |
| 60 | Invoice Item Details | 1..n |                       | Mandatory |                                      |            |   |

7

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|----|-------------------------------------|------|---|------------------|--------------------|--|---|
| 61 | List {items}                        |      | Items                                     | Mandatory        | <u>Refer A 1.2</u> |  | A group of business terms providing information about the goods and services invoiced.                              |
| 62 | <b>Document Total</b>               | 1..1 |   | <b>Mandatory</b> |                    |  |   |
| 63 | TotalDetails                        | 1..1 | Bill TotalDetails                         | Mandatory        | <u>Refer A 1.3</u> |  | 0   |
| 64 | Tax_Total                           | 1..1 | Total Tax Amount                          | Mandatory        | Decimal (10,2)     |  | When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal. |
| 65 | Sum_of_Invoice_line_net_amount      | 0..1 | Item level net amount                     | optional         | Decimal (10,2)     |  | Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.                          |
| 66 | Sum_of_allowances_on_document_level | 0..1 | total discount                            | optional         | Decimal (10,2)     |  | Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.                      |
| 67 | Sum_of_charges_on_document_level    | 0..1 | total other charges                       | optional         | Decimal (10,2)     |  | Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.                         |
| 68 | Pre Tax Details                     |      | Break up of the tax rate at invoice level | Optional         | <u>Refer A 1.3</u> |  | The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.                                 |
| 69 | Paid_amount                         | 1..1 | Paid amount                               | Mandatory        | Decimal (10,2)     |  | The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.                          |

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|----|--|------|-------------------------------|-----------|--------------------------|---------------------------|---|
| 70 | Amount_due_for payment                 | 1..1 | Payment Due                   | Mandatory | Decimal (10,2)           |                           | The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.   |
| 71 | <b>Extra Information</b>               | 0..1 |                               | Optional  |                          |                           |   |
| 72 | Tax_Scheme                             | 1..1 | GST, Excise, Custom, VAT etc. | Mandatory | string( Max length: 4)   | GST,CUST, VAT etc..       | Mandatory element. Use "GST"  |
| 73 | Remarks                                | 0..1 | Remarks/Note                  | 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. Such as the reason for any correction or assignment note in case the invoice has been factored.  |
| 74 | <b>Additional_Supporting_Documents</b> | 0..n |                               | optional  |                          |                           |   |
| 75 | Additional_Supporting_Documents_url    | 0..1 | Supporting document URLs      | optional  | string( Max length: 100) |                           | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report). |

(8)

|    |                                 |             |  |                          |                                 |                 |   |
|----|---------------------------------|-------------|--|--------------------------|---------------------------------|-----------------|---|
| 76 | Additional_Supporting_Documents | 0..1        | Supporting document in base64 format.                  | optional                 | string<br>Max length: 1000)     |                 | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report). |
| 77 | Invoice_Allowances_or_Charges   | 0..1        | Total Value of allowances and charges at invoice level | optional                 | Decimal (10,2)                  |                 | A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.  |
| 78 | <b>Eway Bill Details</b>        | <b>0..1</b> |  | <b>Optional</b>          |                                 |                 |   |
| 79 | Transporter ID                  | 1..1        | Transporter Id   | Optional                 | Alphanumeric with 15 characters | 29AADFV7589C1Z0 | GSTIN :: 29AMRPV8729L1Z1  |
| 80 | transMode                       | 1..1        | Mode of transportation                                 | Road / Rail / Air / Ship | Drop Down - Fixed               |                 | 1/2/3/4   |
| 81 | transDistance                   | 1..1        | Distance of transportation                             |                          | Decimal (10,2)                  |                 | 20  |

(JH)

| 82    | transporterName   | 0..1 | Transporter Name                  |           | string(<br>Max length:<br>100) |              | SPURTHI R  |
|-------|-------------------|------|-----------------------------------|-----------|--------------------------------|--------------|--|
| 83    | transDocNo        | 0..1 | Transporter Doc No                |           |                                |              | TA120; Mandatory if the mode of transport is other than by Road  |
| 84    | transDocDate      | 0..1 | Transporter Doc Date              |           | string (DD/MM/YYYY)            | 21-07-2019   | 20/9/2017  |
| 85    | vehicleNo         | 1..1 | Vehicle No                        | Optional  | string(<br>Max length:<br>20)  |              | KA12KA1234 or KA12K1234 or KA123456 or KAR1234   |
| 86    | Signature Details | 0..1 |                                   | mandatory |                                |              |  |
| 87    | DSC               | 1..1 | Digital Signature of the Document |           | DSC KEY Hash                   |              | an optional field since it is signed by the GSTN Portal also and data travels thru secured platform                |
| A 1.0 | ShipTo            | 0..1 | Details                           |           |                                |              |  |
| S No  | Parameter Name    |      | Description                       |           | Field Specifications           | Sample Value |  |
| 1     | ShippingTo_Name   | 1..1 | ShippingTo_Legal_Name             | Mandatory | string(<br>Max length:<br>100) | Adarsha      | A group of business terms providing information about the address to which goods and services invoiced were or are |

(9)

|   |                     |      |                       |           |                          |                 |   |
|---|---------------------|------|-----------------------|-----------|--------------------------|-----------------|---|
|   |                     |      |                       |           | 60)                      |                 | delivered.  |
| 1 | ShippingTo_Name     | 1..1 | ShippingTo_Trade_Name | Mandatory | string( Max length: 60)  | Adarsha         | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 2 | ShippingTo_GSTIN    | 1..1 | ShippingTo_GSTIN      | Mandatory | string( Max length: 100) | 36AABCT2223L1ZF | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 3 | ShippingTo_Address1 | 1..1 | ShippingTo_Address1   | Mandatory | string( Max length: 50)  | Address         | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 4 | ShippingTo_Address2 | 0..1 | ShippingTo_Address2   | Optional  | string( Max length: 50)  | Address         | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 5 | ShippingTo_Place    | 0..1 | ShippingTo_Place      | Optional  | string( Max length: 50)  | Bangalore       | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 6 | ShippingTo_Pincode  | 1..1 | ShippingTo_Pincode    | Mandatory | string( Max length: 6)   | 560001          | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| 7 | ShippingTo_State    | 1..1 | ShippingTo_State      | Mandatory | string( Max length: 100) | Karnataka       | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |

(4)

| 8                                 | SubsupplyType   |      | Supply Type     | Mandatory | String( Max length: 2)   | Supply/export/Jobwork | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
|-----------------------------------|-----------------|------|-----------------|-----------|--------------------------|-----------------------|---|
| 9                                 | TransactionMode |      | Transacion Mode | Mandatory | String( Max length: 2)   | Regula/BilTo/ShipTo   | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. |
| <b>A 1.1 DispatchFrom Details</b> |                 |      |                 |           |                          |                       |   |
| * S No                            | Parameter Name  |      | Description     |           | Field Specifications     | Sample Value          |   |
| 1                                 | Company_Name    | 1..1 | Company_Name    | Mandatory | string( Max length: 60)  | ICAI                  | Detail of person and address wherefrom goods are dispatched.  |
| 2                                 | Address1        | 1..1 | Address1        | Mandatory | string( Max length: 100) | Vasanth Nagar         | Detail of person and address wherefrom goods are dispatched.  |
| 2                                 | Address2        | 0..1 | Address2        | Optional  | string( Max length: 100) | Millers Road          | Detail of person and address wherefrom goods are dispatched.  |
| 3                                 | City            | 1..1 | Place           | Optional  | string( Max length: 100) | Bangalore             | Detail of person and address wherefrom goods are dispatched.  |

(10)

| 4                         | State            | 1..1 | State            | Mandatory | String( Max length: 2)   | Karnataka    | Detail of person and address wherefrom goods are dispatched.                        |
|---------------------------|------------------|------|------------------|-----------|--------------------------|--------------|---|
| 5                         | Pincode          | 1..1 | Pincode          | Mandatory | string( Max length: 6)   | 560087       | Detail of person and address wherefrom goods are dispatched.                        |
| <b>A 1.2 Item Details</b> |                  |      |                  |           |                          |              |   |
| S No                      | Parameter Name   |      | Description      |           | Field Specifications     | Sample Value |   |
| 1                         | SLNO             | 1..1 | Serial Number    | Mandatory | int                      | 1,2,3        |   |
| 2                         | Item Description | 0..1 | Item description | optional  | string( Max length: 300) | Mobile       | The identification scheme identifier of the Item classification identifier          |
| 3                         | ISService        | 0..1 | ISService        | Optional  | Character                | Y/N          | Specify whether supply is that of Services or not                                   |
| 4                         | HSN code         | 0..1 | HSN code         | Optional  | string( Max length: 8)   | 1122         | A code for classifying the item by its type or nature.                              |
| 5                         | Batch            | 0..1 | ...              | Optional  | Refer A 1.3.1            | galaxy       | Batch number details are important to be mentioned for certain set of manufacturers |
| 6                         | Barcode          | 0..1 | ItemBarcode      | Optional  | string( Max              | b123         | Barcoding if to be provided need to be specified                                    |

(11)

|    |                |      |                        |           |                              |       |  |
|----|----------------|------|------------------------|-----------|------------------------------|-------|--|
|    |                |      |                        |           | length:<br>30)               |       |  |
| 7  | Quantity       | 1..1 | Quantity               | Mandatory | Decimal (13,3)               | 10    | The quantity of items (goods or services) that is charged in the Invoice line.   |
| 8  | FreeQty        | 0..1 | free quantity          | Optional  | Decimal (13,3)               | 1     | Detail of any FOC item   |
| 9  | UQC            | 0..1 | uom                    | Optional  | string(<br>Max length:<br>8) | Box   | The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure. |
| 10 | Rate           | 1..1 | Item Rate per quantity | Mandatory | Decimal (10,2)               | 500.5 | The number of item units to which the price applies.   |
| 11 | GrossAmount    | 1..1 | gross amount           | Optional  | Decimal (10,2)               | 5000  | The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.   |
| 12 | DiscountAmount | 0..1 | discount amount        | Optional  | Decimal (10,2)               |       | The total discount subtracted from the Item gross price to calculate the Item net price.   |

11

|    |                   |      |                               |           |               |        |  |
|----|-------------------|------|-------------------------------|-----------|---------------|--------|--|
| 13 | PreTaxAmount      | 0..1 | Pretax                        | Optional  | Decimal(10,2) | 50     | This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseeable value then pretax amount should be used for. |
| 14 | AssesseeableValue | 1..1 | net amount                    | Mandatory | Decimal(13,2) | 5000   | The unit price, exclusive of GST, before subtracting item price discount, can not be negative  |
| 15 | GST Rate          | 1..1 | Rate                          | Mandatory | Decimal(3,2)  | 5      | The GST rate, represented as percentage that applies to the invoiced item.   |
| 16 | Iamt              | 0..1 | IGST Amount as per item       | Mandatory | Decimal(11,2) |        | A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons   |
| 17 | Camt              | 0..1 | CGST Amount as per item       | Mandatory | Decimal(11,2) | 650.00 |  |
| 18 | Samt              | 0..1 | SGST Amount as per item       | Mandatory | Decimal(11,2) | 650.00 |  |
| 19 | Csamt             | 0..1 | CESS Amount as per item       | Optional  | Decimal(11,2) | 65.00  |  |
| 20 | StateCessAmt      | 0..1 | State cess amount as per item | Optional  | Decimal(11,2) | 65.00  |  |
| 21 | OtherCharges      | 0..1 | Other if any                  | Optional  | Decimal(11,2) |        | A group of business terms providing information about allowances applicable to the invoice as a whole. A group of business terms providing information about charges             |

11

|      |                         |      |                             |           |                        |              |  |
|------|-------------------------|------|-----------------------------|-----------|------------------------|--------------|--|
|      |                         |      |                             |           |                        |              | and taxes other than GST, applicable to the Invoice as a whole.  |
| 22   | Invoice_line_net_amount | 0..1 | Invoice line Net Amount     | Optional  | Decimal(11,2)          |              | The total amount of the Invoice line. The amount is “net” without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals. |
| 23   | Order_Line_Reference    | 0..1 | Reference to purchase order | optional  | String(50)             |              | Reference of purchase order.   |
| 24   | ItemTotal               | 1..1 | net amount                  | Optional  | Decimal(13,2)          | 5000         | A group of business terms providing the monetary totals for the Invoice.   |
| 25   | Origin_Country          | 0..1 | Origin country of item      | optional  | String( Max length: 2) |              | This is to specify item origin country like mobile phone sold in India could be manufactured in China.   |
| 26   | SerialNoDetails         | 0..1 | ...                         | Optional  | <u>Refer A 1.3.2</u>   |              |  |
|      |                         |      |                             |           |                        |              |  |
|      | A 1.3 Total Details     | 1..1 |                             | Mandatory |                        |              |  |
| S No | Parameter Name          |      | Description                 |           | Field Specifications   | Sample Value |  |
| 1    | IGSTValue               | 0..1 | IGST Amount as per invoice  | Optional  | Decimal(11,2)          |              | Appropriate taxes based on rule will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory,                                  |

|    |                          |      |                                  |          |               |  |
|----|--------------------------|------|----------------------------------|----------|---------------|--|
|    |                          |      |                                  |          |               | optional has been mentioned against all taxes.   |
| 2  | CGSTValue                | 0..1 | CGST Amount as per invoice       | Optional | Decimal(11,2) | Taxable value as per Act to be specified   |
| 3  | SGSTValue                | 0..1 | SGST Amount as per invoice       | Optional | Decimal(11,2) | Taxable value as per Act to be specified   |
| 4  | CESSValue                | 0..1 | cess Amount as per invoice       | Optional | Decimal(11,2) | Taxable value as per Act to be specified   |
| 5  | StateCessValue           | 0..1 | State cess Amount as per invoice | Optional | Decimal(11,2) | Taxable value as per Act to be specified   |
| 6  | Rate                     | 0..1 | Tax Rate                         | Optional | Decimal(11,2) | Tax Rate   |
| 7  | Freight                  | 0..1 | Charges                          | Optional | Decimal(11,2) |  |
| 8  | Insurance                | 0..1 | Charges                          | Optional | Decimal(11,2) |  |
| 9  | Packaging and Forwarding | 0..1 | Charges                          | Optional | Decimal(11,2) |  |
| 10 | Other Charges            | 0..1 | Pretax/post charges              | Optional | Decimal(11,2) | A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole. |



|                  |                               |      |                    |           |                             |                     |  |
|------------------|-------------------------------|------|--------------------|-----------|-----------------------------|---------------------|--|
| 11               | Roundoff                      | 0.1  | roundoff value     | Optional  | Decimal(11,2)               |                     | The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals. |
| 12               | Total Invoice Value           | 1..1 | Total amount       | Mandatory | Decimal(11,2)               |                     | The total amount of the invoice with GST. Must be rounded to maximum 2 decimals.                                   |
|                  |                               |      |                    |           |                             |                     |  |
|                  |                               |      |                    |           |                             |                     |  |
|                  | A 1.3.1 Batch Details         | 1..1 |                    |           |                             |                     |  |
| <b>S<br/>*No</b> | <b>Parameter Name</b>         |      | <b>Description</b> |           | <b>Field Specifications</b> | <b>Sample Value</b> |  |
| 1                | BatchName                     | 1..1 | Batch number/name  | Mandatory | string( Max length: 20)     |                     | Batch number details are important to be mentioned for certain set of manufacturers                                |
| 2                | BatchExpiry Date              | 0..1 | Expiry Date        | optional  | string (DD/MM/YY Y)         |                     | Expiry Date of the Batch   |
| 3                | WarrantyDate                  | 0..1 | Warranty Date      | Optional  | string (DD/MM/YY Y)         |                     | Warranty Date of the ITEM  |
|                  |                               |      |                    |           |                             |                     |  |
|                  | A 1.3.2 Serial Number Details | 0..1 |                    |           |                             |                     |  |
| <b>S<br/>No</b>  | <b>Parameter Name</b>         |      | <b>Description</b> |           | <b>Field Specifications</b> | <b>Sample Value</b> |  |

| 1    | SerialNumber           | 1..1 | Serial Number in case of each item having unique number | Optional | string( Max length: 15)  |              | 0 |
|------|------------------------|------|---|----------|--------------------------|--------------|---|
| 2    | OtherDetail1           | 0..1 | other detail of serial number                           | Optional | string( Max length: 10)  |              | 0 |
| 3    | OtherDetail2           | 0..1 | other detail of serial number                           | Optional | string( Max length: 10)  |              | 0 |
|      |                        |      |   |          |                          |              |   |
|      | A 1.3.3 PreTax Details |      |   |          |                          |              |   |
| S No | Parameter Name         |      | Description   |          | Field Specifications     | Sample Value |   |
| 1    | Pretax Particulars     |      | Pretax ledger/particulars                               | Optional | string( Max length: 100) |              | 0 |
| 2    | TaxOn                  |      | Pretax on gross amount or any other                     | Optional | Decimal(11,2)            |              | 0 |
| 3    | Amount                 |      | Amount  | Optional | Decimal(11,2)            |              | 0 |

Memo No. GST/23/2017/Vol-II/241

Sd/-  
(Kanki Darang)  
Commissioner State Tax  
Dated Itanagar the, 1<sup>st</sup> January 2020

Copy to:-

- 1✓ The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office Copy.



(Kanki Darang)  
Commissioner State Tax

Note: The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 281, Vol. XXVI, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2017), *vide* File no. GST/23/2017, dated the 19<sup>th</sup> July, 2017 and last amended *vide* notification No. 49/2019 - State Tax, dated the 26<sup>th</sup> December, 2019, published *vide* File no. GST/24/2017/Vol-II, dated the 26<sup>th</sup> December, 2019.