



# राष्ट्रीय प्रौद्योगिकी संस्थान हमीरपुर

हमीरपुर (हि.प्र.)-177005 (भारत)

## NATIONAL INSTITUTE OF TECHNOLOGY HAMIRPUR

HAMIRPUR (H.P.)-177005 (INDIA)  
(An Institute of National Importance under Ministry of Education)

No. NIT/HMR/R&C/2024/- 48-68

Dated: 15/04/24

### CIRCULAR

#### SUB: IMPLEMENTATION OF GST E-INVOICING AT NIT HAMIRPUR- REG

1. In terms of CBIC Notification No.10/2023- Central Tax dated 10-05-2023, E-Invoicing was mandatory from 1<sup>st</sup> August, 2023 for entities whose aggregate turnover exceeds Rs. 5 Crore in any financial year. Accordingly, the same is required to be implemented at NIT Hamirpur w.e.f. 1<sup>st</sup> May 2024 onwards.
2. Since the tax invoices are required to be generated on GSTN portal itself, the correctness of details mentioned in Proforma Invoice (issued in case of Testing/consultancy services, STTPs, Rent etc.) needs to be ensured at Department level.

**Following are some of the essential prerequisites for generation of proper e-invoice:**

- i) Each Section/Department will issue a Proforma invoice to raise the details of the Material/Consultancy/Rent etc. This Proforma may be handed over to the Account branch to further raise the bill on GST portal accordingly. Final bill may also be raised by the Account Branch from the bill book as well as on GST portal.
- ii) Details mentioned in the Proforma Invoice should be correct and complete in all respects. Later requests for corrections in Tax Invoice cannot be entertained after tax-invoice is generated.

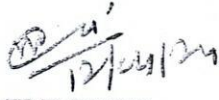
**It may please be noted that if the GST no. of the client is not available in the Proforma Invoice or the same is incorrect, e-invoice will be generated treating the client as unregistered dealer (without GST No.) and requests to issue e-invoice with GST no. afterwards will not be considered under any circumstances since back dated entries are not permitted on GST e-invoice portal.**

- iii) At present there can be various errors in the Proforma Invoice issued by the concerned Department like incorrect GST number of the client, incorrect place of supply (address), incorrect head of GST (viz. IGST instead of CGST/SGST and vice versa), incorrect HSN code of the service provided etc. This will lead to issue of

incorrect e- invoice by Accounts Section resulting undue correspondence by the clients.

It may please be brought to the notice of all concerned that for intrastate supply (within Himachal Pradesh) CGST and SGST is to be levied @ 9% each (Total 18%) and for interstate supply (two different states), IGST is to be levied at 18%. HSN codes are mentioned in the circular dated 11 Aug 2017.

- iv) E-invoice will be generated after receiving complete details of deduction (if any) like IT, TDS, GST, TDS etc. by the clients.
3. Needless to mention that if above errors are taken care at the time of issuance of Proforma Invoice stage itself, e-invoice can be generated in appropriate manner and correspondence for subsequent changes in e-invoice can be avoided as retrospective corrections will not be possible in GSTN portal.
  4. In view of the above, the concerned faculty/ staff of the concerned department dealing with Testing & Consultancy/STTPs may kindly be advised to scrupulously follow the above instructions.

  
**DIRECTOR,**  
**NIT Hamirpur (HP).**

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