

Office of the
Commissioner of State Tax
(GST), 8th floor, New Building,
GST Bhavan, Mazgaon,
Mumbai-400010.

TRADE CIRCULAR

To,

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No. JC (HQ)-1/GST/2019/CBIC Circular(s)/ADM-8 Mumbai, dated 17/05/2019

Trade Circular (GST) No. 25T of 2019.

Sub. : Compliance of rule 46(n) of the MGST Rules, 2017 while issuing invoices in case of inter- State supply - Reg.

Ref. : CBIC Circular No. 90/09/2019-GST dated 18th February 2019.

Sir/Gentlemen/Madam,

1. A registered person supplying taxable goods or services or both is required to issue a tax invoice as per the provisions contained in section 31 of the Maharashtra Goods and Services Tax Act, 2017 (MGST Act for short). Rule 46 of the Maharashtra Goods and Services Tax Rules, 2017 (MGST Rules for short) specifies the particulars which are required to be mentioned in a tax invoice.
2. It has been brought to the notice of the Commissioner of State Tax, Maharashtra State that a number of registered persons (especially in the banking, insurance and telecom sectors, etc.) are not mentioning the place of supply along with the name of the State in case of a supply made in the course of inter-State trade or commerce in contravention of rule 46(n) of the MGST Rules which mandates that the said details must be mentioned in a tax invoice. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner of State Tax, Maharashtra State, in exercise of its powers conferred by section 168 (1) of

the Maharashtra Goods and Services Tax Act, 2017, hereby issues the following instructions.

3. After introduction of GST, which is a destination-based consumption tax, it is essential to ensure that the tax paid by a registered person accrues to the State in which the consumption of goods or services or both takes place. In case of inter-State supply of goods or services or both, this is ensured by capturing the details of the place of supply along with the name of the State in the tax invoice.
4. It is therefore, instructed that all registered persons making supply of goods or services or both in the course of inter-State trade or commerce shall specify the place of supply along with the name of the State in the tax invoice. The provisions of sections 10 and 12 of the Integrated Goods and Services Tax Act, 2017 may be referred to in order to determine the place of supply in case of supply of goods and services respectively. Contravention of any of the provisions of the Act or the rules made there under attracts penal action under the provisions of sections 122 or 125 of the MGST Act.
5. This Trade Circular is clarificatory in nature and hence cannot be made use of for interpretation of provisions of the law. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

Yours faithfully,



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

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Copy forwarded to the Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Trade circular on MGSTD web-site.

Copy submitted with compliments to,-

- (1) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (2) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.


(**Shriram H. Umale**)

Joint Commissioner of State Tax, (HQ) 1,
Maharashtra State, Mumbai.

