

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

PAUSA 17]

TUESDAY, JANUARY 7, 2020

[SAKA 1941

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

No. 40-F.T.

Dated, Howrah, the 7th day of January, 2020

*No. 02/2020-State Tax*

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the West Bengal Goods and Services Tax (Amendment) Rules, 2020.  
(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of January, 2020.
2. In the West Bengal 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 31st December 2019, for the figures, letters and word "31st December, 2019", the figures, letters and word "31st 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 "31st January, 2020", the figures, letters and word "30th 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 Return" , the following serial number shall be *inserted*, namely:—  
"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:—

"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)							
SI 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.
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

SI 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
							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/SEZ WP/SEZWOP/ EXPWP/EXP WOP/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 Can be used as Regular for Bill of Supply and Delivery Challan etc
4	Invoice Num	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.
5	Invoice Date	1..1	Invoice Date	Mandatory	string (DD/MM/YYYY)	21/7/2019	The date when the Invoice was issued. 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	Reverse charge	0..1	Reverse Charge	Optional	Character	Y	Is the liability payable under reverse charge
8	Delivery_or_Invoice_Period	0..1		Optional			

SI 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
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	
<b>11</b>	<b>Order and Sales Order Reference</b>	<b>0..1</b>		<b>Optional</b>			
<b>12</b>	<b>Preceding Invoice Reference</b>	<b>0..n</b>					
13	Preceding_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	Preceding_Invoice_Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	
<b>16</b>	<b>Other References</b>	<b>0..1</b>					
17	Receipt_Advice_Reference	0..1	Terms reference	Optional	string(Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer.
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

SI 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
							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	Ref Num	0..1	Vendor PO Reference number	Optional	string(Max length:16)	Vendor PO /1	0
23	Ref Date	0..1	Vendor PO Reference date	Optional	string (DD/MM/YYYY)	21-07-19	00-01-00
<b>24</b>	<b>Supplier Information</b>	<b>1..1</b>		<b>Mandatory</b>			<i>A group of business terms providing information about the Supplier.</i>
25	Supplier_ Legal_ Name	1..1	Supplier_ Legal_ Name	Mandatory	string(Max length:100)	The Institute of Charetred 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	Alphanu-meric with 15 characters	29AADFV7589C1ZO	GSTIN of the supplier
28	Supplier_ Address 1	1..1	Supplier address1	Mandatory	string(Max length:100)	Vasanth Nagar	Address of the Supplier
29	Supplier_ Address 2	1..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
32	Supplier_ Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Pincode of the Supplier

Sl 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
33	Supplier_Phone	0..1	Contract Number	Optional	string(Max length:12)	9999999999	Contact number of the Supplier
34	Supplier_Email	0..1	e Mail Id	Optional	string(Max length:50)	Supplier@icai.com	Email id of the Supplier.
<b>35</b>	<b>Buyer Information</b>	<b>1..1</b>		<b>Mandatory</b>			<b>Header for Buyer information</b>
36	Billing_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be legal name of buyer
37	Billing_Trade_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be Trade name of buyer
38	Billing_GSTIN	1..1	GSTIN	Mandatory	string(Max length:15)	29AACCR783C1ZD	GSTIN of the Buyer
39	Billing_POS	1..1	State Code	Mandatory	String(Max length:2)	29	Place of supply code of Supply
40	Billing_Address 1	1..1	Address 1	Mandatory	string(Max length:100)	Address	Address of the Buyer
41	Billing_Address 2	1..1	Address 2	Optional	String(Max length:100)	Address	Address of the Buyer
42	Billing_State	1..1	Place	Mandatory	string(Max length:50)	Bangalore	State of the Buyer
43	Billing_Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560002	Pincode of the Buyer
44	Billing_Phone	0..1	Phone Number	Optional	string(Max length:12)	080 2223323	contact number of the Buyer
45	Billing_Email	0..1	e Mail id	Optional	string(Max length:50)	billing@icai.com	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.
<b>46</b>	<b>Payee Information (Seller payment information)</b>	<b>0..1</b>		<b>Optional</b>			<b>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</b>
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	Modeof Payment	1..1	Payment Mode	Mandatory	string(Max length:6)	Cash/Credit/ Direct Transfer	Cash/Credit/Direct Transfer

Sl 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
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.
53	Credit_Transfer	0..1		Optional	string(Max length:50)		A group of business terms to specify credit transfer payments.
54	Direct_Credit	0..1		Optional	string(Max length:50)		A group of business terms to specify a direct debit.
55	Credit Days	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".
<b>56</b>	<b>Delivery_Information</b>	<b>1..1</b>		<b>Mandatory</b>			<b>A group of business terms providing information about where and when the goods and services invoiced are delivered.</b>
57	Dispatch From Details	1..1	DISPATCH from Details	Mandatory	<u>Refer A 1.1</u>		
58	ECOM_GSTIN_	0..1	eCommerce GSTIN	Optional	string(Max length:15)		Mention og E commerce operator if supply is made through him
59	ECOM_POS	0..1	State Code	Optional	String(Max length:2)	29	Mention og E commerce operator if supply is made through him
<b>60</b>	<b>Invoice Item Details</b>	<b>1..n</b>		<b>Mandatory</b>			
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	Total Details	1..1	Bill Total Details	Mandatory	<u>Refer A 1.3</u>		0

Sl 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
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.
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.
<b>71</b>	<b>Extra Information</b>	<b>0..1</b>		<b>Optional</b>			
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.



SI 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
74	<b>Additional_Supporting_Documents</b>	<b>0..n</b>		<b>Optional</b>			
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).
76	Additional_Supporting_Documents	0..1	Supporting document in base64 format.	Optional	string (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.
<b>78</b>	<b>Eway Bill Details</b>	<b>0..1</b>		<b>Optional</b>			
79	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29ASDFV7589CIZO	GSTIN :: 29AMRPV8729L1Z1

Sl 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
80	transMode	1..1	Mode of transportation	Road/Rail/Air/Ship	Drop Down - Fixed	-	1/2/3/4
81	trans Distance	1..1	Distance of transportation		Decimal (10,2)	-	20
82	transporter Name	0..1	Transporter Name		string(Max length:100)	-	SPURTHIR
83	trans Doc No	0..1	Transporter Doc No		-	-	TA120; Mandatory if the mode of transport is other than by Road
84	trans Doc Date	0..1	Transporter Doc Date		string (DD/MM/YYYY)	21-07-2019	20/9/2017
85	vehicle No	1..1	Vehicle No	Optional	string(Max length:20)	-	KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86	Signature Detials	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 through secured platform
<b>A 1.0 ShipTo Details</b>		<b>0..1</b>					
Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
1	Shipping To_Name	1..1	ShippingTo_Legal_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
1	Shipping To_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	Shipping To_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.

SI 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
3	Shipping To_Address1	1..1	Shipping To_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	Shipping To_Address2	0..1	Shipping To_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	Shipping To_Place	0..1	Shipping To_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	Shipping To_Pincode	1..1	Shipping To_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	Shipping To_State	1..1	Shipping To_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.
8	Subsupply Type		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	Transaction Mode	1..1	Transacion Mode	Mandatory	string(Max length:2)	Regular/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 Dispatch From Details</b>							
Sl. 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	Addrees 1	1..1	Address 1	Mandatory	string(Max length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.

SI 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
2	Address 2	0..1	Address 2	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.
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>	<b>1..n</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	NSN code	0..1	NSN code	Optional	string(Max length: 8)	1122	A code for classifying the item by its type or nature.
5	Batch	0..1	...	Optional	<u>Refer A 1.3.1</u>	<u>galaxy</u>	<u>Batch number details are important to be mentioned for certain set of manufacturers</u>
6	Barcode	0..1	ItemBarcode	Optional	string(Max length: 30)	b123	Barcoding if to be provided need to be specified
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(Max length: 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

SI 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
							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	Gross Amount	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	Discount Amount	0..1	discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.
13	PreTax Amount	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	Assesseeable Value	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	lamt	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	

SI 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
19	Csamt	0..1	CESS Amount as per item	Optional	Decimal (11,2)	65.00	
20	StateCess Amt	0..1	State cess amount as per item	Optional	Decimal (11,2)	65.00	
21	Other Charges	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 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	Item Total	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	Serial No Details	0..1	...	Optional	<u>Refer A 1.3.2</u>		
	<b>A 1.3 Total Details</b>	<b>1..1</b>		<b>Mandatory</b>			
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	IGST Value	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.

SI 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
2	CGST Value	0..1	CGST Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
3	SGST Value	0..1	SGST Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
4	CESS Value	0..1	cess Amount as per invoice	Optional	Decimal (11,2)		Taxable value as per Act to be specified
5	State Cess Value	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.
<b>A 1.3.1 Batch Details</b>		<b>1..1</b>					
S No	Parameter Name		Description		Field Specifications	Sample Value	
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

Sl 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
2	BatchExpiry Date	0..1	Expiry Date	Optional	string (DD/MM/YYYY)		Expiry Date of the Batch
3	Warranty Date	0..1	Warranty Date	Optional	string (DD/MM/YYYY)		Warranty Date of the ITEM
<b>A 1.3.2 Serial No. Details</b>							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Serial Number	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
<b>A1.3.3 PreTax Details</b>							
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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
Additional Secretary to the Government of West Bengal