PANJAB UNIVERSITY, CHANDIGARH
OFFICE OF THE FINANCE & DEVELOPMENT OFFICER

No.2092-2291/FDO

Dated: 3-5-23

Subject: Compliance of provisions of GST Act.

This is in reference to this office Circular No.2708-2907/FDO dated 01.07.2021 read with email dated 31.10.2020 whereby detailed procedure with respect to issue of bills under GST Act was notified.

In the above context this is to inform you that the GST Authority has issued advisory with respect to time limit for issues/reporting the invoices on the GST IRP (Invoice Registration Portal) Portal. According to such advisory, the issues/reporting of GST Invoice on GST IRP Portal is mandatory within **7 days** from the date of receipt of payment.

For example, if a department/office receives a payment on account of any transaction involving GST on 1st May, 2023, then invoicing/reporting of such transaction on IRP Portal must be completed upto 7th May, 2023. The validation system built into the **Invoice Registration Portal** will disallow the user from reporting the invoice after the 7-day window. Hence, it is essential to ensure that the invoice be issued/reported within the 7-day window provided by the new time limit.

You are requested to ensure meticulous compliance of the above time limit to avoid invocation of Penal provision of GST.

Finance & Development Officer

Issued to:

All the Chairpersons/Coordinators of All Centres/
Directorate of Sports/
DSW/
Heads of the Departments/Directors of Regional Centres/
Heads of the offices/branches

CC: AR Accounts (Indirect Tax Cell) for necessary action and compliance with further instruction that any change in the GST rates, in future, be notified immediately in consultation with the concerned professional who has been engaged to file the GST returns.

Circular

Subject:- *Procedure for e-Invoicing for B2B i.e where seller and buyer both have GSTIN*

1. Open web page "einvoice1.gst.gov.in".
2. Click on help menu then select tools, in tools select Bulk generation tool (as shown in attached screenshot A).
3. Download the file "E-Invoice JSON Preparation - Format A [For B2B, SEZ, Exports and Deemed Exports of e-Invoice details in one sheet" (Sample Sheet is attached for your reference). Chandigarh
4. In product description column put nature of services you are providing and similarly HSN code was also to put of that particular services.
5. After successful validation click on prepare JSON file.
6. Sample of validated JSON File is also attached.
7. Now on web page as mentioned at sr. no.1 click login
8. Enter the ID as provided to you by direct tax cell and in password enter the password received by you on your mobile no. you can also chose forgotten password and follow the instruction for login on said webpage.
9. Select e-invoice tab and the click on 'Bulk Upload' (screenshot B).
10. Browse the already prepared JSON File and select upload.
11. Download the 'result excel file' as shown after uploading JSON file.
12. Again, select e-invoice tab and the click on 'print' (screenshot B).
13. Put the ACK no. as mentioned in the downloaded result excel file as mentioned at sr. no 11
14. Now print the e-invoice in triplicate (1st copy to be issued to buyer, 2nd copy to be forwarded to direct/indirect tax cell, Accounts Branch, Panjab University and 3rd copy to be retained by your office).
15. **Any Invoice can be cancelled if there was any 'data entry error or entered duplicate' within 24 hours of generation of that particular invoice.**

If you have any query you can call on 9530603995 or email on directcell@pu.ac.in

Issued to following through an e-mail dated 31/10/2020:

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