

**PRASAR BHARATI**  
(India's Public Service Broadcaster)  
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Prasar Bharati Secretariat  
**Taxation Section**  
Copernicus Marg, New Delhi-110001

**GST Circular No 22**

No.PB-7(14)(1)/2019-20-FIN/GST

Dated 13.10.2020

**Sub: Delinking of Original Invoice Reporting requirement for Credit/Debit Note in Form GSTR-1 -reg.**

**Ref: GST Update on 17.09.2020 on GST Portal.**

In reference to the GST Update on 17.09.2020 on GST Portal, it is informed that recently GSTN has enabled the facility to delink the reporting of **original invoice details in case of a Credit Note (CN) or Debit notes (DN) in Table-9B of Form GSTR-1.**

Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1

**Screenshot of Earlier Reporting Requirement in GSTR 1 –**

Credit/Debit Notes (Registered)- Add Note

Note: Please provide Original Invoice no. & date against which the Credit/Debit note is declared in the respective fields \* Indicates Mandatory Fields

|                                       |                          |                                      |
|---------------------------------------|--------------------------|--------------------------------------|
| Receiver GSTIN/UIN*                   | Receiver Name            | Debit/Credit Note No.*               |
| Debit/Credit Note Date*<br>DD/MM/YYYY | Original Invoice Number* | Original Invoice Date*<br>DD/MM/YYYY |
| Note Type*<br>Select                  | Note Value*              | Supply Type*<br>Inter-State          |

1. The taxpayers have now been provided with a facility on the GST Portal to:
  - Report in their Form GSTR-1 or in Form GSTR-6, single credit note or debit note issued in respect of multiple invoices
  - Choose the note supply type as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
  - Indicate Place of Supply (POS) against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State
  - **Debit /Credit Notes can be declared with tax amount, but without any taxable value also** i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. **Only tax amount will have to be entered in such cases.**
  - Similar changes have been made while reporting amendments to credit note or debit note

**Screenshot for Current delinking of Debit or Credit Note from Invoice –**

**Credit/Debit Notes (Registered) - Add Note** \* Indicates Mandatory Fields

Deemed Exports     
 SEZ Supplies with payment     
 SEZ Supplies without payment

Supply attract Reverse Charge     
 Intra-State Supplies attracting 1GST

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Receiver GSTIN/UIN\*      
Receiver Name      
Debit/Credit Note No.\*

Debit/Credit Note Date\*      
Note Type\*      
Note Value (₹)\*

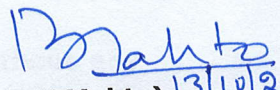
POS      
Supply Type

2. Corresponding changes have also been made in refund module. Thus, while applying for refund, taxpayers can report such credit notes or debit notes in statements (filed during filing the refund application) without mentioning the related invoice number. The taxpayer would be required to select the document type from a drop-down comprising of invoice/ debit note/ credit note.
3. The change has been provided while filing refund application of following types/ cases:
- Refund for export of services with payment of tax
  - Refund on account of goods & services without payment of tax
  - Refund on account of supply of goods or services to SEZ with payment of tax
  - Refund on account of supply of goods or services to SEZ without payment of tax
  - Refund on account of Inverted duty structure

With this update, GSTN has delinked CN / DN with original invoice on GST portal which means that original invoice details against the said CN/DN need not to be reported on the portal. However, it is pertinent to note that as per the provision of GST law, it is still mandatory to keep a record of original invoice details for a CN/DN and a taxpayer cannot refrain from mentioning the same on GST credit / debit notes at the time of issuance.

Therefore, it is requested to Both the Directorates to kindly informed the same to all the concerned.

This is issued with the approval of Competent Authority.

  
**(B N Mahto)** 13/10/2020  
**Dy. Director (Fin.)**

**ADG (F), DG:DD**  
**ADG (F), DG:AIR**

**Copy for information and necessary action to:**

1. ADG (Fin.)
2. DDG (Tech) with a request for uploading the same on PB website