

**PRASAR BHARATI**  
(India's Public Service Broadcaster)  
7<sup>th</sup> Floor, Prasar Bharati House,  
Prasar Bharati Secretariat  
**Taxation Section**  
Copernicus Marg, New Delhi-110001

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

Dated 22.10.2020

**Sub: Implementation of E-Invoicing in Prasar Bharati w.e.f 01.10.2020-reg.**  
**Ref: Central Board of Indirect Taxes and Customs Notification No. 73/2020**  
**dated 1st October 2020.**

Central Board of Indirect Taxes and Customs has made E-Invoicing mandatory for the taxpayers having aggregate annual Turnover of Rs 500 crore or above in any preceding financial year from 2017-18 onwards from 1st October 2020.

Keeping in view the hardship faced by taxpayers, CBIC vide its notification given under reference has decided that "*G.S.R.....(E). -In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.*"

Thus, in the initial phase of implementation of E-Invoicing, invoices which are issued by the taxpayers during October 2020 without following the manner prescribed under Rule 48(4), shall be deemed to be valid and penalty levy-able under section 122 of CGST Act 2017, for such non-adherence to provisions, shall stand waived if the Invoice Reference Number (IRN) for such invoices is obtained from the Invoice Reference Portal (IRP) within 30 days of date of invoice.

For example: In case a registered person has issued an invoice dated 3 October, 2020 without obtaining IRN but reports the details of such invoice to IRP and obtains the IRN of the invoice on or before 2 November, 2020, then it shall be deemed that the provisions of rule 48 (5) of the CGST Rules, 2017 are complied with and the penalty impossible under section 122 of the CGST Act, 2017 shall also stand waived.

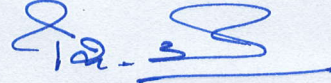
It is further submitted that no such relaxation would be available for the invoices issued from 1st November 2020 and such invoices issued in violation of rule 48(4) of the CGST Rules 2017 would not be valid and all the applicable provisions of CGST Act and Rules would apply for the said violation.



Therefore, in view of the above, both the Directorates and all verticals of Prasar Bharati are requested to kindly inform the same to all the concerned for compliance of all CBIC notifications with regard to e-invoicing.

This is issued with the approval of Competent Authority.

Encl- CBIC Notification No. 73/2020 dated 1st October 2020

  
(S A Tripathi) 22.10.2020

Dy. Director General(Fin.)

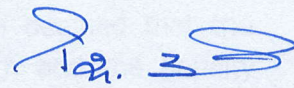
**ADG (F), DG:DD**  
**ADG (F), DG:AIR**  
**Head (B&R),PB**

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5. All Head of Office of AIR stations
6. ADG (Fin.) PB
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- 11.DDG(B&A), PB/ DDG(Admn),PB/ DDG (DCS)/ DDG (B&R),AIR/ DDG (Sales),PB/ DDG (Platform & Innovation)/ DDG (Domestic Distribution)/ DDG(IT),PB/ DDG(Sports), PB/DDG(knowledge Management),PB/DDG(Central Store),AIR/ DDG(CP&S),Khelgaon, Delhi/ DDG (Admn), DG:DD/ DDG (Admn), DG:AIR/ Zonal DDGs (B&R)/ DDG (F), DG:DD/ DDG (F), DG:AIR/Director(PPC),PB.
- 12.DDG(Tech), PB for uploading the same on PB website

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22.10.2020



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 73/2020 – Central Tax**

**New Delhi, the 1<sup>st</sup> October, 2020**

G.S.R.....(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1<sup>st</sup> day of October, 2020 to the 31<sup>st</sup> day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

[F. No. CBEC 20/16/09/2019-GST (Part – I)]

(Pramod Kumar)  
Director, Government of India