

ಚಾಮುಂಡೇಶ್ವರಿ ವಿದ್ಯುತ್ ಸರಬರಾಜು  
ನಿಗಮ ನಿಯಮಿತ  
(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸ್ವಾಮ್ಯಕ್ಕೆ ಒಳಪಟ್ಟಿದೆ)  
ನಿಗಮ ಕಾರ್ಯಾಲಯ,  
ಚಾವಿಸನಿ, ಮೈಸೂರು - 570017  
Telephone No: 0821- 2343384



CHAMUNDESHWARI ELECTRICITY  
SUPPLY CORPORATION LIMITED  
(Government of Karnataka undertaking)  
Corporate Office,  
CESC, Mysuru-570017  
Website: [www.cescmysore.org](http://www.cescmysore.org)  
E-mail ID: [agmtax@cescmysore.org](mailto:agmtax@cescmysore.org)

Company Identity Number[CIN]:- U40109KA2004SGCO35177

No: CFO/GM/DGM(Tax)/2020-21/ *Uys-1094*  
Encl:

Date: 26 NOV 2020

## Circular

**Sub:-** Implementation of GST E-invoice Provisions through FAMS Software –Reg.

\*\*\*\*\*

With effective from 01.10.2020 GST law made mandatory for issue of E-invoice. The main provisions of E-invoice are as follows:-

### 1) What is E-invoice:-

As per Rule 48(4) of CGST Rules, notified class of registered persons have to prepare invoice by uploading specified particulars/Information of invoice (in FORM GST INV-01) on Invoice Registration Portal (*IRP*) and required to obtain an Invoice Reference Number (*IRN*).

After digitally signing the E-invoice and adding a QR Code. Then, the invoice can be issued to the receiver (along with QR Code).

After following above 'E-invoicing' process, the invoice copy containing inter alia, the IRN (with QR Code) issued by the notified supplier to buyer is commonly referred to as 'E-invoice' in GST.

Because of the standard E-Invoice schema (INV-01), 'E-Invoicing' facilitates exchange of the invoice document (structured invoice data) between a supplier and a buyer in an integrated electronic format.

Please note that 'E-invoice' in 'E-invoicing' doesn't mean generation of invoice by a Government portal.

### 2) Who has to issue the E-invoice:-

Registered persons will continue to create their GST invoices on their own Accounting/Billing/ERP Systems. CESC comes under the purview of CBIC GST 'E-invoicing' regulation. Therefore CESC is required to issue E-Invoice.

### 3) When to issue the E-invoice:-

Presently, it is mandated for registered person whose aggregate turnover (based on PAN) in financial year is more than Rs.500 Crores. And E-invoice has to be issued on real time basis. i.e., the E-invoice has to be generated in the same day of drawing of the receipt. Since E-way bill is compulsory for movement and export of goods, E-invoice has to be generated prior to dispatching of any Goods.



4) (A) **General Procedures to be followed by Sub-division/Division/Accounting units for generation and issue of E-Invoice:-**

- All Accounting units including Zonal offices/ Circle offices/ Division/ Sub-division offices required to identify the consumers/ Purchaser/ potential consumer who may crossed threshold limit.
- The Accounting units are required to collect and maintain the details of consumers or suppliers details separately like- PAN number, Name, Address, Telephone/Cell number, e-mail address, etc. in the consumer profile/ billing software/ERP software.
- Required to update the consumer/contractor/service provider/ supplier profile from time to time if any changes are required.
- It is to be noted that no 'HAND RECEIPTS' shall be drawn for Non-Revenue miscellaneous transactions.
- Non-revenue receipts should only be drawn at Section/ Sub-Division/ Division Cash counters. And not in ATP counters.
- The cashier/BPA/ Case worker has to compulsorily obtain the GSTIN information from the Consumers/Suppliers/Service providers/Contractors at the time of drawing of receipts/ Bill passing/ Issue of Journal Voucher (JV).
- If the Consumer/Suppliers/Service provider/Contractors fail to provide the GSTIN information, then the transaction is considered as B2C transaction. And the person is not entitled to avail the Input Tax Credit.

4) (B) **Procedures to be followed while drawing Cash receipt i.e., drawing B2B receipt at Section office level:-**

**Step-I: - Creating GST Invoice in FAMS software by Cashier:**

- After obtaining GSTIN and other General information mentioned above, Cashier at Section office level has to fill all relevant 30 parameters (as per Annexure-1 enclosed) mandatorily for creation of GST Invoice in FAMS software.
- Once all the parameters are filled & verified, the cashier shall save and approve the invoice for further actions by Sr.Asst / Section officer in FAMS software.

**Step-II:- Approval of E-Invoice in FAMS software by The Sr.Asst / Section officer.**

- The Sr.Asst / Section officer has to cross verify all the details available in BCITS/ RAPDRP systems with Invoice details created in FAMS software by the Cashier.
- Once verified the Sr.Asst / Section officer shall approve the invoice for further actions by sub-division Sr.Asst /AAO on FAMS software.

**Step-III:- Approval of E-Invoice in FAMS by AAO/Sr.Asst at Sub-division level.**

- The AAO/Sr.Asst of the Sub-Division has to cross verify all the details available in BCITS/ RAPDRP systems with Invoice details created in FAMS software approved by the section officer.



- Once verified the AAO/Sr.Asst of the Sub-Division shall approve the invoice for further actions by Accounts officer at division office level through FAMS software.

**Step-IV:- Generation of E-Invoice at Division office level By Accounts Officer.**

- Accounts Officer of the Division will be given separate user name and password for generation of 64 digit IRN code from official E-invoice portal (*IRP*). The E-invoice details approved by AAO/Sr.Asst from Sub-Division are sent through FAMS software to Accounts officer. Then Accounts officer will generate 64 digit IRN code by uploading invoice details in JSON format into the E-invoice portal (*IRP*).
- After generation of 64 digit IRN code, the same will be uploaded to the FAMS software for printing of E-Invoice copy. The E-invoice contains all the parameters entered at the time of creation along with QR code and 64 digits IRN code as prescribed under the law.

**4) (C) Procedures to be followed while drawing Cash receipt i.e., drawing B2B receipt at Sub-division office level:-**

**Step-I: Creating GST Invoice in FAMS software in FAMS software by Cashier:**

- After obtaining GSTIN and other General information mentioned above, Cashier has to fill all relevant mandatory parameters among the available 30 parameters (*as per Annexure-1 enclosed*) required for creation of GST Invoice in FAMS software.
- Once all the parameters are filled & verified, the cashier shall save and approve the invoice for further actions by Sr.Asst/AAO of Sub-division in FAMS software.

**Step-II:- Approval of E-Invoice in FAMS by AAO/Sr.Asst at Sub-division level.**

- The AAO/Sr.Asst of the Sub-Division has to cross verify all the details available in BCITS/ RAPDRP systems with Invoice details created in FAMS software by the Cashier.
- Once verified the AAO/Sr.Asst of the Sub-Division shall approve the invoice for further actions by Accounts officer at division office in FAMS software.

**Step-III:- Generation of E-Invoice at Division office level By Accounts Officer.**

- Accounts Officer of the Division will be given separate user name and password for generation of 64 digit IRN code from official E-invoice portal (*IRP*). The E-invoice details approved by AAO/Sr.Asst from Sub-Division are sent through FAMS software to Accounts officer. Then Accounts officer will generate 64 digit IRN code by uploading invoice details in JSON format into the E-invoice portal (*IRP*).
- After generation of 64 digit IRN code, the same will be uploaded to the FAMS software for printing of E-Invoice copy. The E-invoice contains all the parameters entered at the time of creation along with QR code and 64 digits IRN code as prescribed under the law.



4) (D) Procedures to be followed while drawing Cash receipt/Bill passing/passing Journal vouchers i.e., B2B transactions at Division office level:-

**Step-I:- Creating GST Invoice in FAMS software by Cashier/BPA/case worker:**

- After obtaining GSTIN and other General information mentioned above, Cashier/BPA/case worker has to fill all relevant mandatory parameters among the available 30 parameters (as per Annexure-1 enclosed) required for creation of GST Invoice for RCM/Outward services in FAMS software.
- Once all the parameters are filled & verified, the Cashier/BPA/case worker shall save and approve the invoice for further actions by Sr.Asst/AAO of Division FAMS software.

**Step-II:- Approval of E-Invoice in FAMS by Division AAO/Sr.Asst.**

- The AAO/Sr.Asst of the Division has to verify all the details of the bills/ receipts/ JV's details with Invoice for RCM/Outward supply & services created in FAMS software by the Cashier/BPA/case worker in FAMS software.
- Once verified the AAO/Sr.Asst of the Division shall approve the RCM/Outward supply & services invoice for further actions by AO of the Division in FAMS software.

**Step-III:- Generation of E-Invoice at Division office level By Accounts Officer.**

- Accounts Officer of the Division will be given separate user name and password for generation of 64 digit IRN code from official E-invoice portal (IRP). And once the approved E-invoice details from AAO/Sr.Asst are sent through FAMS software to Accounts officer. Then Accounts officer will generate 64 digit IRN code by uploading invoice details in JSON format into the E-invoice portal (IRP).
- After generation of 64 digit IRN code, the same will be uploaded to the FAMS software for printing of E-Invoice copy. The E-invoice contains all the parameters entered at the time of creation along with QR code and 64 digits IRN code as prescribed under the law.

4) (E) Procedures to be followed When Cash receipt that is B2B receipt drawn at Circle office/Zonal office/Corporate office level:-

**Step-I:- Creating GST Invoice in FAMS software by Cashier/BPA/case worker.**

- After obtaining GSTIN and other General information mentioned above, Cashier/BPA/case worker has to fill all relevant mandatory parameters among the available 30 parameters (as per Annexure-1 enclosed) required for creation of GST Invoice for RCM/Outward services in FAMS software.
- Once all the parameters are filled & verified, the Cashier/BPA/case worker shall save and approve the for RCM/Outward supply & services invoice for further actions by Accounts officer/AGM's of Circle /Zonal /Corporate office level in FAMS software.



**Step-II:- Approval of E-Invoice in FAMS by Circle/Zonal/other offices of corporate office AAO/Sr.Asst.**

- The AAO/Sr.Asst of the Division has to cross verify all the details of the bills/ receipts/ JV's details with Invoice details created for RCM/Outward supply & services in FAMS software by the Cashier/BPA/case worker.
- Once verified the AAO/Sr.Asst of the Division shall approve the invoice for RCM/Outward supply & services for further actions by AO/AGM's.

**Step-III:-Generation of E-Invoice at Division office level by Circle/Zonal/other offices of corporate office Accounts Officer/AGM's:**

- Accounts Officer of the Circle office/ Zonal office/ Other sections of Corporate office will be given separate user name and password for generation of 64 digit IRN code from official E-invoice portal (*IRP*). And once the approved E-invoice details from AAO/Sr.Asst are sent through FAMS software to Accounts officer. Then Accounts officer will generate 64 digit IRN code by uploading invoice details in JSON format into the E-invoice portal (*IRP*).
- After generation of 64 digit IRN code, the same will be uploaded to the FAMS software for printing of E-Invoice copy. The E-invoice contains all the parameters entered at the time of creation along with QR code and 64 digits IRN code as prescribed under the law.

At this stage all the authorized officers/ case workers can download the E-Invoice Copy from the FMS portal and issue the same to the concerned consumer/Contractors/Suppliers/Service providers. Concerned Accounting units have to compulsorily maintain Hard copies of E-invoices at their respective offices.

If there is any violation of this provision under GST law, the concerned officers/ staff will be held responsible. And for any further clarification if required, may contact under signed office.

  
Chief Financial Officer.

**Copy to:-**

- The Chief General Manager (I/A), CESC, Corporate Officer, Mysuru.
- The chief Engineer (Ele), Mysuru Zone/ Hassan Zone, CESC.
- All General Manager, CESC, Corporate Office, Mysuru.
- All SEEs O&M Circles, CESC.
- All Deputy General Manager, CESC, Corporate Office, Mysuru.
- Deputy General Manager (MIS) Corporate- for publication official website of CESC.
- All Executive Engineer (Ele) O&M Division, CESC- **Hereby directed to intimate this provision to concerned all subordinate offices under your jurisdiction.**
- The Asst. General Manager, (EBC)/(Finance)/(Revenue)/(IM), CESC, Corporate Office, Mysuru.
- All Account Officers-I/A, CESC.
- MF.