

ARUNACHAL PRADESH GOODS AND SERVICES TAX (NINTH AMENDMENT) RULES, 2020

The Arunachal Pradesh Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY No. 145, Vol. XXVIII, Naharfagun, Tuesday, July 27, 2021 Sravana 5, 1943 (Saka) GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 81/2020-State Tax The 30th July, 2020 No. GST/23/2017/Vo' 11 - .—In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely : - 1. (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2020. (2) They shall come into force on the date of their publication in the Official Gazette

2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017, for FORM GST INV-OI, the following form shall be substituted, namely :- "FORM GST INV - 1 (See Rule 48) Format/Schema for e-Invoice Note 1 : Cardinality means whether reporting of the item(s) is mandatory or optional as explained below : 0..1 : It means that reporting of item is optional and when reported, the same cannot be repeated. 1..1 : It means that reporting of item is mandatory but cannot be repeated. 1 ..n : It means that reporting of item is mandatory and can be repeated more than once. O..n : It means that reporting of item is optional but can be repeated more than once if reported. For example, previous invoice reference is optional but if required one can mention many previous invoice references. Note 2: Field specification

Number (Max length: m, n) indicates 'm' places before decimal point and 'n' places after decimal point. For example, Number (Max length : 3, 3) will have the format 999.999 Schema (Version 1.1) Sr. Technical No. 1. 1.0 name of the field Basic Details Version Cardinality O..n/ 1..n) 1..1 lei Brief Whether Description of Mandat- the field Version Number oryl Optional Mandatory Mandatory Technical Field Specifi- cation String (Max. Length:6) Sample Value of the field 1.1 Explanatory Notes Header for Basic Details This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification. 2 1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 Supply_ Type_ Code Document_ Type Code Document_ Document_ Additional Currency Reverse Charge IGST_ App- licability_ des- pite Supplier_ and Reci- pient loca- 1..1 1..1 1..1 1..1 Invoice Reference Number Code for Supply Type Code for Document: Type Document Number Document Date Additional Currency Code Reverse Charge IGST Applicability despite Supplier and Recipient located in same State/LJT Mandatory Mandatory Mandatory Mandatory Mandatory Optional Optional Optional String (Length:64) Enumerated List Enumerated List String (Max Length: 16) String (DD/MM/ YYYY) Enumerated List String (Length: 1) String (Length: 1) a5cI 2dca8 Oe7433217 ba4013 750f2046f 229 B2B/B2C/ SEZWP/ SEMOP/ EXPWP/ EFWOP/ INVICRW Sail/2019 21/07/2019 usD, EUR This will be a unique reference number for the invoice. However. the supplier will not be populating this field. The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field. This will be the code to identify type of supply. 82B: Business to Business B2C: Business to Consumer SEZWP: To SEZ with Payment SEZWOP: To SEZ without Payment EXPWP: Export with Payment EXPWOP: Export without payment DEXP: Deemed Export Type of Document INV for invoice, CRN for Credit Note, DBN for Debit note. This is as per relevant rule in CGST/SGST/UTGST Rules The date on which the Invoice was issued. Format "DD/MM/ YYYY" The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional currency may be used in the invoice, as per list published under ISO 4217 standard. List published and updated from time to time at [https:// www.icegate.gov.in/Webappl/CUR](https://www.icegate.gov.in/Webappl/CUR) ENQ Whether the tax liability payable is under Reverse Charge. To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/IJT ted in_ same State/ UT The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 3 Document Number .1.2 Preceding _ Document .1.3 Other 2. Document Period 2.1 Document Period Start Date 2.2 Document Period End Date 3. Preceding 0..1 Document I Contract Reference 3.1 Preceding O..n Document Reference .1.1 Preceding _ O..n Document Period Start Date Docum ent Period End Date Preceding

Document Number Date of Preceding Document Other Reference Receipt Advice Reference Date of Receipt Advice Tender or Lot Reference Contract Reference Optional Mandatory Mandatory Optional Optional Mandatory Mandatory Optional String (DD/MW YYYY) String (DD/MW YYYY) String (Max length: 16) String (DD/MW YYYY) String (Max length: 20) String (Max length: 20) String (DD/MW YYYY) String (Max length: 20) String (Max length: 20) 21/07/2019 21/07/2019 Sail/2019 21/07/2019 1..1 0..1 Header for Document Period This is the start date of the document period (delivery/invoice period). (This field is mandatory only if this section is selected) This is the end date of the document period (delivery/invoice period). (This field is mandatory only if this section is selected) Header for Preceding Document I Contract Reference Sub-header for Preceding Document Reference This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. (This field is mandatory only if this section is selected) Date of preceding document/ invoice. (This field is mandatory only if this section is selected) 3.2 .2.1 .2.2 .2.3 .2.4 Reference Receipt I Contract References Receipt Advice Reference Receipt Advice Date Tender or Lot Reference Contract Reference KOI-OI CREDIT30 21/07/2019 TENIER.J AN2020 CONT2307 2019 This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc. Sub-header for Receipt / Contract References This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance. Date of issue of receipt advice for advance. This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender. This reference is kept for mentioning contract number, if supplies are made under any specific Contract 4 .2.5 External Reference .2.6 Project Reference The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 0..1 .2.7 .2.8 4. 4.1 4.2 4.3 4.4 4.5 4.6 4.7 PO Ref PO Ref Date Supplier Information Supplier Legal Name Supplier Trade Name Supplier GSTIN Supplier Address1 Supplier Address2 External Reference Project Reference PO Reference Number PO Reference Date Supplier Legal Name Trade Name of Supplier GSTIN of Supplier Supplier Address 1 Supplier Address 2 Supplier Place Supplier State Code Supplier PIN Code Supplier Supplier e-mail Recipient Legal Name Recipient Trade Name Optional Optional Optional Optional Mandatory Mandatory Optional Mandatory Mandatory Optional Mandatory Mandatory Mandatory Mandatory Optional String (Max length: 20) String (Max length: 20) String (Max length: 16) String (DD/MW YYYY) String (Max. length: 100) String (Max length: 100) String (Length: 15) String (Max length: 100) String (Max length: 100) String (Max length: 50) Enumerated EXT23222 PJTCODEOI Vendor PO 11 21/07/2019 XYZ Ltd. ABC Traders 29AADFV 7589CIZX # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar # 1-23-120, An additional field for provision of any additional/external reference number for the supplier. This reference is kept for mentioning project number, if supplies are made under any specific project This is the reference number of Purchase Order This is the date of Purchase Order. Header for Supplier information Legal Name, as appearing in PAN of the Supplier A name by which the Supplier is known, i.e. Business Name, other than legal name GSTIN of the Supplier Address 1 of the Supplier Building/Floor no. , Road/ (Street, Locality etc.) Address 2 of the Supplier 4.8 4.9 .10 5. 5.1 5.2 Supplier Place Supplier State Code Supplier Pincode Supplier Supplier Recipient Information Recipient Legal Name Recipient Trade Name Mandatory Mandatory Optional List Number (Length: 6) String (Max length: 100) String (Max. length: 100) String (Max length: 100) Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar Bangalore 29 560087 999999999 supplier@ abc.com PQR Pvt. Ltd. Adarsha (Building/Floor no.. Road/ Street, Locality etc.), if any Location of the Supplier (City/ Town/Village) State Code of the Supplier as per GST System List published and updated from time to time at <https://www.icegate.gov.in/WebappI/> STATE_ENQ PIN Code of the Supplier Locality Contact number of the Supplier e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern Header for Recipient Information It will be legal name of recipient, as per PAN. It will be trade name of recipient, if available. The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 5 5.3 29, 96 5.4 5.5 5.6 5.7 5.8 5.9 .10 .11 .12 6. 6.1 Recipient GSTIN Place Of Supply State Code Recipient Address1 Recipient Address2 Recipient Place Recipient State Code Recipient Pincode Country Code of Export Recipient Recipient email ID Payee Information Payee Name GSTIN of Recipient Place of Supply (State Code) Recipient Address I Recipient Address 2 Recipient Place Recipient State Code Recipient PIN Code Country Code of Export Recipient Phone Recipient e-mail ID Payee Name Mandatory Mandatory

Mandatory Optional Mandatory Mandatory Optional Optional Optional Optional Optional String (Length: 15) Enumerated List String (Max length: 100) String (Max length: 100) String (Max length:100) Enumerated 29ABCCR 1832CIZX, # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar # 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar OMysore 29 560002 AN List Number (Length: 6) Enumerated List String (Maxlength: 12) String (Max length: 100) String (Maxlength: 100 GSTIN of the Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons Code/State Code of Place of Supply as per GST System. List published and updated from time to time at [https:// www.icegate.gov.in/Webappl/](https://www.icegate.gov.in/Webappl/) STATE_ENQ Address 1 of the Recipient (Building/Flat no., Road/ Street, Locality etc.) Address 2, if any, of the Recipient (Building/Flat no. , Road/ Street, Locality etc.), if any Location of the Recipient (City/Town/Village) Code/State Code of the Recipient. List published and updated from time to time at [https:// www.icegate.gov.in/Webappl/](https://www.icegate.gov.in/Webappl/) STATE_ENQ PIN code of the Recipient locality. In case of export, Pincode need not be mentioned. Code of country of export as per ISO 3166-1 alpha-2 i Indian Customs EDI system. List published and updated from time to time at [https:// www.icegate.gov.in/Webappl/](https://www.icegate.gov.in/Webappl/) COUNTRY_ENQ 0802223323 Contact number of the billing@ xyz.com Ramesh K Recipient e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern Header for Payee Information Name of the person to whom payment is to be made 6 6.2 6.3 6.4 6.5 6.6 6.7 6.8 6.9 7. Refer A 1 0 7.1 Refer A 1 1 7.2 8. 8.1 9. Refer A 1 3 9.1 IO. 0.1 The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 Payee_Bank_Account _ Number Mode of _ Payment Bank Branch_ Code Payment_ Terms Payment_ Instruction Credit Transfer _ Terms Direct _ Debit Terms Credit Days Delivery_ Information Ship To_ Details Dispatch_ From _ Details Invoice Item Details Item List Document Total Document_ Total _ Details Extra Information Tax_Scheme Remarks l..n 0.2 Payee Bank Account Number Mode of Payment Bank Branch Code Payment Payment Instruction Credit Transfer Terms Direct Debit Terms Credit Days Ship To Details Dispatch From Details Item List Document Total Details Tax Scheme Remarks Optional Optional Optional Optional Optional Optional Optional Optional Optional Optional Man datory Mandatory Man datory Mandatory Optional Mandatory Optional String (Max ength:18) String (Max length: 18) String (Max length:11) String (Max length: 100) String (Max length: 100) String (Max length: 100) String (Max length:100) Numeric (Max length:4) Refer A 1.2 String (Max length: IO) String (Max length: 100) 1386850 1747262 Direct Transfer SBN 9876543 Text Text Text Text 30 GST New batch tems submitted Bank Account Number of Payee Mode of Payment:Cash/ Credit/Direct Transfer etc. Indian Financial System Code (IFSC) of Payee's Bank Branch Terms of Payment. if any, with the Recipient can be provided. nstruction, if any, regarding Ipayment can be provided Terms to specify credit transfer payments Terms, if any, to specify a direct debit. Number of days within which payment is due. Header for Delivery Information Details of location to which the supply has to be delivered. Details of location from where Supply has to be dispatched. Header for Invoice Item Details Provides information about the goods and services being invoiced. Header for Document Total Details Details of document total including taxes. Header for Extra Information To specify the tax/levy applicable - GST (This field is mandatory only if this section i selected) A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc. The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 7 0.3 Port_Code 0.4 0.5 0.6 0.7 0.8 11. 1.1 1.2 1.3 12. Shipping- Bill Number Shipping- Bill_Date Export_ Amount Supplier _ Can_Opt_ Refund ECOM GSTIN Additional Supporting Documents Additional Supporting— Docum ents URL Additional Supporting _ Documents base64 Additional Information E-way Bill Details 0..1 O..n Port Code Shipping Bill Number Shipping Bii' Date Export Duty Amount Supplier Can Opt Refund e.com merce Operator's GSTIN Additional Supporting Documents URL Additional Supporting Document in base64 Additional Information Optional Optional Optional Optional Optional Optional Optional Optional Optional Enumerated List String (Max length: 20) String(DD/M M/YYYY) Number (Max Length: 12,2) String (Length: I) String (Length: 15) String (Max length: 100) String (Max length: 1000) String (Max length: 1000) Alpha numeric Alpha numeric 03/12/2020 1200000.50 29ABCCR 1832CICX [http://www. xyz.com/ab](http://www.xyz.com/ab) Base 64 encoded Document Free text, remarks, identifiers, etc. In case of export/supply to SEZ port code can be mentio- ned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: <https://www.icegate.gov.in/> WebappVLOCATION_ENQ Non-EDI Port Codes:

[https://www.icegate.gov.in/ Webappl/ nonlocation_det_all.jsp](https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp) In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice. Date of Shipping Bill as per Indian Customs EDI System (ICES) Amount of Export Duty in INR, if any, applicable (in case of invoices for export) In case of deemed export supplies, this field is for mentioning Refund whether supplier can exercise the option of claiming refund or not. GSTIN of e-commerce operator if supply is made through him/ her. Header for Additional Supporting Documents This is to enter URL reference of additional supporting documents, if any. This is to add any additional document in PDF/Microsoft Word in Base64 encoded format. Any additional information, names, values, data etc. that is specific for the Supplier- Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc. Header for e-way Bill Detail 8 2.1 The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 Transporter 0..1 Transporter Mode of Transportation Optional string (Length : 29AADFV75 12.2 Trans_Mode 12.3 Trans_ Distance 12.4 Transporter Name 12.5 Trans_Doc No. 12.6 Trans_Doc Date 12.7 Vehicle_No. 12.8 Vehicle_ Type AID Ship To 1. .1 .1 .1 Distance of Transportation Transporter Transport Document Number Transport Document Date Vehicle Number Vehicle Type Description Ship To Legal Name Ship To Trade Ship To GSTIN Ship To Address 1 Optional Mandatory Optional Optional Optional Optional Optional 15) Enumerated List Number (Max length : 4) String (Max length : 100) String (Max String(DD/ MM/ YYYY) String (Max length: 20) Enumeration 89CIZ0 1/2/3/4 200 Sphurthj Transporters As/34/746 21/07/2019 Registration / Enrolment Number of the transporter (This field is required if Part-A of E-waybill has to be generated) Option to be provided based on mode of transport avail- able on e-Way Bill Portal I. for Road ; 2. for ; 3. for Air ; 4. for Ship (This field is required if Part-B of e-way bill is also to be generated) Distance of Transportation (This field is mandatory only if this section is selected) Name of the Transporter Transport Document Number (This field is mandatory if mode of Transport is Rail or Air or Ship) Date of Transport document. (This field is mandatory if mode of Transport is Rail or Air or Ship) Vehicle Registration Number KA12KA123. 4 or KA12K1234 or KA123456 Sr. No. A.I. 0.1. 0.2 0.3 0.4 Details Parameter Name ShipTo_Le gal_Name St-ipTo_Trade_ Name ShipTo_ GSTIN ShipTo_ Address 1 Cardi nality I .1 1 1 1 Optional Whether Field optional Specification or mandator Mandatory Optional Optional Mandatory String (Max length: 100) String (Max length: 100) String (Max (Length: 1 5) String (Max ength: 100) or KAR1234 Sample Value ABC-I Ltd. XYZ-I 36AABCT22 23LIZF Flat No. 2, Priya Towers. Omega Road, Srinivasa Nagar (This field is mandatory if mode of Transport is Road) To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular (This field is mandatory if Part-B of e-way bill is also to be generated) Header for Annexure A 1.0:Ship To Details Explanatory Notes Legal Name of the entity to whom the supplies are shipped to. (This field is mandatory only if this section is selected) Trade Name of the entity to whom the supplies are shipped to. GSTIN of the entity to whom the supplies are shipped to. Address 1 of the entity to whom the supplies are shipped to (This field is mandatory only if this section is selected) The Arunachal Pradesh Extraordinary Gazette, A.I. 0.5 A.I. 0.6 0.7 ShipTo_ Address2 ShipTo_ Place ShipTo_ Pincode Ship_ To_ State_ Code 0..1 1..1 1..1 1..1 Ship To Address2 ShipTo Place Ship To Pincode Ship To State Code/ Optional Mandatory Mandatory Mandatory State Optional Whether Mandatory Optional Mandatory Mandatory String (Max length: 100) String (Max length: 100) Number(Max length: 6) Enumerated List Field Specification String (Max length: 100) String (Max length: 100) String (Max length: 100) July 27, 2021 Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar. Bangalore 560001 29 Sample Value xyz-2 Building No. 42, FhtNa3 Kakatiya Apartments, Vasanth Nagar Building No. 4/2, Flat No.3, Kakatiya Apartments, Vasanth Nagar Bangalore 29 560087 9 Address 2, if any, of the en ' to whom the supplies are shipped to Place (City/Town/Village) of entity to whom the supplies are shipped to. 0.8 A 1.1 Sr. No. A.I. 1.1. A.I. 1.2 A.I. 1.3 A.I. 1.4 A.I. 1.5 A.I. 1.6 Dispatch From Details Parameter Name Dispatch From_ Name Dispatch From Address1 Dispatch From Address2 Dispatch From Place Dispatch From State Code Dispatch From Pincode 0..1 Cardi nality 1..1 1..1 0..1 1..1 1..1 1..1 Description Dispatch From Name Dispatch From Address 1 Dispatch From Address2 Dispatch From Place Dispatch From State Code Dispatch From Pincode Optional Mandatory Mandatory Mandatory String (Max length: 100) Enumerated List Number Number (Length: 6) (This field is mandatory only if this section is selected) PIN code of the location to which the supplies are shipped to. (This field is mandatory only if this section is selected) Code/State Code (as per GST System) to which the supplie are shipped to. List published and updated from time to time at [https:// www.icegate.gov.in/Webappl](https://www.icegate.gov.in/Webappl)

STATE_ENQ (This field is mandatory only if this section is selected) Header for Annexure A 1.1:Dispatch From Details Explanatory Notes Name of the entity from which goods are dispatched. (This field is mandatory only if this section is selected) Address I of the entity from which goods are dispatched. (This field is mandatory only if this section is selected) Address 2 of the entity from which goods are dispatched. Place (City,'TownNillage) of the entity from which goods are dispatched. (This field is mandatory only if this section is selected) Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at [https:// www.icegate.gov.in/Webapp](https://www.icegate.gov.in/Webapp) STATE_ENQ (This field is mandatory only if this section is selected) Pincode of the locality of entity from where goods are dispatched. (This field is mandatory only if this section is selected 10 A 1.2 Sr. No. A. 1.2. 1 2. 2 2. 3 A. 1.2. 4 A. 1.2. 5 A.I.2. 6 A.I.2. 7 A.I.2. 8 2. A.I. 9 2. 10 2. A.I. 11 2. A.I. 12 IA. 1,2. 13 A. 1.2. 14 A. 1.2. 15 A. 1.2. 16 The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 Item Details Parameter Name 2 No. Item_ Description Is _ Service HSN Code Batch Details Barcode Quantity Free_Qty unit Of Measure- ment Item Price Gross _ Amount Item Discount n Pre Tax Value Item Taxabl Value GST_Rate IGST_Amt l.n Cardi nality 3 1. .1 .1 1. 1 0..1 .1 1 .1 I I I .1 I .1 .1 o..l Description 4 Serial Num ber Item Description Service HSN Code Barcode Quantity Free Quantity unit of Measurement Item Price Gross Amount Item Discount Amount Pre-Tax Value Item Taxable Value GST Rate IGSTAmount Mandatory Whether Mandatory/ Optional 5 Mandatory Optional Mandatory Mandatory Optional Optional Optional Optional Optional Mandatory Mandatory Optional Optional Mandatory Mandatory Optional Field Specification 6 String (Max length : 6) String (Max length: 300) String (Length: 1) String (Max length: 8) Refer A 1.4 String (Max length: 30) Number (Max length : 10,3) Number (Max length: 1013) String (Max length: 8) Number (Max len th: 123 Number (Max length : 12,2) Number (Max length: 12,2) Number (Max length: 12,2) Number (Max length : 12,2) Number (Max length: 3,3) Number (Max length: 12,2) Sample Value 7 Mobile YIN 1122 b123 IO 99 Box 500.5 5000 10.25 99.00 5000 5 999.45 Header for Annexure -A 1.2 : Item Details Explanatory Notes 8 Serial number of the item Description of the item Specify whether supply is service or not. To enter applicable HSN / SAC Code of Goods / Service Some manufacturers may mention batch details (in Section A 1.4) Barcode, if any, of the item. The quantity of items to be mentioned in the invoice. This is mandatory only in case of goods. Quantity of item(s), if any, given free of charge (FOC) The unit of Measurement (UOM), if any, applicable on invoiced goods, Price per unit item. The gross pricelöf an item (cost multiplied by quantity -rounded off to 2 decimal), exclusive of taxes. Discount amount, if any, for the If pre-tax value is different from taxable value, mention the pre- tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for I INR 20,000 along with ex- change of old phone, then pre- tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value. This is the value on which tax is computed. Value cannot be negative. The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates. Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CCST & SGST/UTGST will be blank. For taxable supplies, either 'GST or CGST &SGST/UTGST should be reported. The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 1 A. 1.2. 17 A. 1.2 .1 O..n 2 CGST_Amt SGST UT GST Amt Comp_Cess _ Rate Ad valorem Comp_Cess _ Amt Ad Valorem Comp_Cess _Amt Non Ad_Valorem State_Cess Rate ad valorem State Cess Amt Ad Valorem State Cess Amt-Non, Ad_Valorem Amt Non Other Charges _ Item Level Purchase Order Line Reference Item _ Total Amt Origin _ Country _ Code Unique_ Serial Number Product Attribute Details 3 4 11 8 0..1 CGST Amount 5 Optional Optional Optional Optional Optional Optional Optional Optional Optional Mandatory Optional Optional Refer 6 Number (Max Length: 12,2) Number (Max length: 12,2) Number (Max Number (Max length: 12,2) Number (Max length: 12,2) Number (Max length: 3,3) Number (Max length : 12,2) Number (Max length : 12,2) Number (Max length: 12,2) String (Max length: 50) Number (Max length: 12,2) Enumerated List String (Max length: 20) A 1.5 7 650.00 18 A1.2. 19 A1.2. 20 A1.2. 21 A1.2. 22 A1.2. 23 A1.2. 24 A. 1.2. 25 A. 1.2. 26 A. 1.2. 27 A. 1.2. o..l .1 1 1 .1 1 .1 1 .1 1 .1 SGST/UTGST Amount Compensation Cess Rate, Ad Valorem Compensation Cess Amount, Ad Valorem Compensation Cess Amount, Non ad valorem State Cess Rate Ad Valorem State Cess Amount, ad valorem State Cess Amount, non ad valorem Other Charges (item level) Purchase Order Line Reference Item Total Amount Code of Country of Origin Unique Serial

Number Optional 650.00 2.5% 56.00 23.00 1.5% 43.00 12.00 874.95 746/ABC/01 5000 DZ 553 Amount of CGST payable per item(rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank. Amount of SGST/UTGST payable per item (rounded off to 2 decimals). if SGST/UTGST is reported, then CGST must be reported and IGST will be blank. Ad valorem Rate of GST Compensation Cess, applicable, if any GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (based on value of the item) GST Compensation Cess 1. 28 A.I. 29 A.I. 30 2. 2. .1 amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity, number etc.) Ad valorem Rate of State/IJT Cess, applicable, if any. State/IJT Cess amount, ad valorem (based on value of the item) State/IJT Cess amount, computed on the basis other than value of item (I.e. specific cess amount computed based on quantity, number etc.) Any other charges applicable at item level. These may not be part of taxable value, e.g. incase of pure agent reimbursement. Reference of Purchase Order Line The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any. This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country; Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES). List published and updated from time to time at www.icegate.gov.in/Webappl/ COUNTRY ENQ Serial number, in case of each item having a unique number. Attribute details of product 12 A 1.3 Document Total- Details Sr. Parameter The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 No. 1 A. 1.3. 1 2 A.I.3. 3 A. 1.3. 4 A.I.3. 5 6 A.I.3 7 A.I. 3. 8 Name 2 Taxable _ Value_Total IGST_Amt Total CGST_Am Total SGST_UT GST Amt Total Comp_Cess Amt Total State_Cess Amt_Total Discount_ 1..1 Cardi natity 3 1. .1 .1 Description 4 Total Taxable Val U e Total IGST Amount Total CGST Amount Total SGST/ UTGST Amount Total Compensation Cess Amount Total State Cess Amount Invoice Level Mandatory Whether Mandatory/ Optional 5 Mandatory Optional Optional Optional Optional Field Specification 6 Number (Max length: 14,2) Number (Max length : 14,2) Number (Max length: 14,2) Number (Max length : 14,2) Number (Max length : 142) Number (Max length : 14,2) Number (Max length: 14,2) Number (Max length : 1412) Number(Max i ength: 2,2) Number (Max length: 14,2) Number (Max length: 14,2) Number (Max Sample Value 7 768439.35 265.50 65.45 65.45 Header for Annexure -A 1.3 : Document Total Details Explanatory Notes 8 This is the sum of the taxable values of all the items in the document. Total IGST amount for the invoice. Appropriate taxes based on rule wilt be applicable. For example, either of CGST & SGST/UTGST or 'GST will be mandatory. As this is conditional mandatory, it is marked as 'optional' Total CGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. A.I.3. 9 A.I.3. 10 A. 1.3. 11 A.I.3. 12 A. 1.3. 13 Amt_Invoice Level Other _ Charges _ Invoice Level Round_Off Amount Total Invoice Value INR Total Invoice Value FCNR Paid Amount Amount Due .1 .1 I .1 .1 I Discount Amount Other Charges (Invoice Level) Round Off Amount Total Invoice Value in INR Total Invoice Value in FCNR Paid Amount Amount Due Optional Optional Optional Optional Mandatory Optional Optional length: 14,2) Optional Number (Max I 24.95 5.45 00.00 200.00 31.21 745249678.50 \$5729.65 8463.50 98789.50 As this is conditional manda- tory, it is marked as 'optional' Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or tGST will be mandatory. As it is conditional mandatory, it is marked as 'optional' Total GST Compensation Cess amount for the invoice (ad valorem as well as non-ad valorem) Total State cess amount for the invoice (ad valorem as well as non-ad valorem) This is Discount Amount, if an applicable on total invoice value This is Other charges, if any, applicable on total invoice valu This is round off amount of total invoice value The total value of invoice including taxes/GST and rounded to two decimals maximum. The total value of invoice in Additional Currency The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals. The outstanding amount due for payment. It must be rounded to maximum 2 decimals. The Arunachal Pradesh Extraordinary Gazette, July 27, 2021 13 A 1.4 Sr. No. 1 2 A. 1.4. 1.5 O..n Sr. No. A 1.5 1 A. 1.5. Note • Batch Details Parameter Name Batch Number Batch Expiry _ Date Warranty _ Date Attribute Details of Item arameter Name Attribute Name Attribute _ Value 0..1 Cardi natity 1..1 .1 1 Cardi natity 1 .1 Description Batch Number Batch Expiry Date Warranty Date Description Attribute Name Attribute Value Optional Whether Mandatory/ Optional Mandatory Number Optional Optional Optional Whether Mandatory/ Optional Optional Optional Optional Field Specification String (Max Length: 20) String (DD/MM/YYYY) String DD/MM/YYYY) Field Specification String

(Max Length: 100) String (Max Length: 100) Sample Value 673927 21/11/2019 21/11/2019 Sample Value Colour Red, green, etc. Header for Annexure -A 1.4 : Batch Details Explanatory Notes Certain set of manufacturers may mention batch number details. (This field is mandatory only if this section is selected) Expiry Date of the Batch, if any Warranty date for the Item, if any. Header for Annexure -A 1.5 : Batch Details of Item Explanatory Notes Attribute Name of the item. Attribute Value of item.". Kanki Darang Commissioner State Tai, Government of Arunachal Pradesh, Itanagar. The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 281 , Vol. XXIV, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2017), dated the 19th July, 2017, published vide file No. GST/23/2017, dated the 19th June, 2017 and last amended vide notification No. 78/2020 - state Tax, dated the 1st July, 2020, published vide file No. GST/23/2017/Vol-II, dated the 1st July, 2020. Published and printed by Directorate of Printing, Naharlagun—280/2021-DoP-250+ Commissioner(T, E & N)-200-7-2021.

