

**TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LIMITED
(ACCOUNTS BRANCH)**

From

K.Balakrishnan, M.Com., ACMA., DLL.,
Chief Financial Controller/General(FAC)
144, Anna Salai,
Chennai-600 002.

To

All Chief Engineers
All Superintending Engineers
All Financial Controllers

Lr.No.CFC/GL/FC/TAX/AAO/F.GSTZen /D.195/2023,Dt.25.10.2023.

Sir,

Sub: TANGEDCO – GST E-Invoicing Advisory Issued by GSTN- Reg.

Ref:1. Lr.No.CFC/GL/FC/TAX/AAO/F.GSTZen/D.No.71/20,Dt.13.11.2020.

2. National Informatics Centre advisory issued on 13.04.2023.

3. Lr.No.CFC/GL/FC/TAX/AAO/F.GSTZen/D.No.143,Dt 25.04.2023.

4. National Informatics Centre advisory issued on 13.09.2023.

The Government of India had introduced e invoicing system for taxpayers based on the turnover of the Taxpayers. **E-Invoicing is a system** in which B2B invoices (**Supply of scrap, fly ash, services etc., by TANGEDCO to GST registered person**) issued by TANGEDCO is to be submitted in an e-invoice portal. On submission, an identification No. will be issued against each invoice by the IRP portal and digitally signed e-invoice & QR code will be generated. Presently in TANGEDCO, e-invoices are generated through GSTZen Package for HT,Scrap sales, etc.

In this regard vide reference cited 3rd, it was instructed to generate E-invoices within 7 days from the date of invoice based on the advisory issued by GOI vide ref cited (2). However, the Government has deferred the implementation. But Government of India has now issued advisory imposing time limit for reporting of invoices in e-portal with effect from 01.11.2023.

NEW PROCEDURE FROM 01.11.2023:

Government of India has imposed time limit of 30 days for reporting of invoices on the e-invoice IRP portal for taxpayers with Annual Aggregate Turnover greater than or equal to Rs.100 crores with effect from 01.11.2023.

1. Accordingly TANGEDCO will not be allowed to generate E invoices **after 30 days** from the date of invoice.
2. This restriction will apply to all B2B transactions of all document types (Invoice/Credit note/Debit note) for which IRN is to be generated.

For example, if an invoice is dated November 01,2023,e-invoice cannot be generated after30.11.2023. i.e., it cannot be uploaded in the GST E invoicing portal. Thus, for invoices upto 1st October 2023 e-invoices cannot be generated from 1st November 2023

Therefore, following instructions are reissued:

- i) For all the missed out B2B Invoices for the period from 01.04.2022 to till date, e-invoice shall be generated in GSTZen portal on or before 31.10.2023.
- ii) From 01.11.2023, B2B e-invoices/Credit Note/Debit Note shall be generated in GSTZen on the same day though the portal allows 30 days from the date of invoice/Credit Note/Debit note.

CONSEQUENCES OF NON GENERATION OF E-INVOICE:

Such invoices will not be treated as invoice and TANGEDCO will be liable for penalty of Rs.10,000/- or 100% of the tax whichever is higher for each non generation of e-invoice. Thus the failure to E-invoice will attract huge penalty to TANGEDCO.

INVOICES NOT REPORTED IN GST RETURN TO HQs BUT UPLOADED IN GSTZEN FROM 1.4.2022 TO 30.09.2023

As on date the annexed invoices of FY 2022-23& 2023-24 have not been reported in GST return but uploaded in GSTZen. In that list, it is found that few invoices with GST number have been uploaded in GSTZen but E-invoice is not

generated. **It is requested to confirm to taxation section within 26.10.2023 whether such invoices are to be considered and E-invoice needs to be generated.** This may be treated as 'Most Urgent'. The concerned FCs/DFCs/AOs will be held responsible for non compliance of the above instruction and for levy of penalty for non generation of E-invoice/ Debit note/ Credit note.

Any difficulty in implementation of the same shall be brought to the notice of HQ/Taxation wing.

Sd./-25.10.2023

CHIEF FINANCIAL CONTROLLER/GENERAL (FAC)