SIS – Simplified Invoicing and Settlement

India GST SIS E-Invoicing Guideline

Sep 2017

Version No: 1.0
DISCLAIMER:
This document is not intended and may not be considerered as a legal opinion and it is provided for information only. The Participants to the Simplified Invoicing and Settlement (SIS) shall duly assess their own compliance obligations with regard to electronic invoicing, digital signature and archiving, arising in India or other jurisdictions at any time. IATA takes no responsibility for the compliance of the SIS solution with any specific commercial, tax or accounting rules that may apply to the data and the documents created, transferred or stored by the SIS Participants using the solution.
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1 Introduction

The SIS platform has been enhanced to support the new requirements applicable to documents issued under the GST regime, specifically on mandatory invoice content and digital signature.

To issue GST compliant invoices, the SIS Participants are invited to take the following actions:

- Maintain multiple GST Identification Numbers (GSTIN) using different Location IDs;
- Select relevant layouts (language templates), depending on the types of documents issued under the GST regime – e.g. tax invoice, credit and debit note, as well as revised tax invoices
- Activate the TrustWeaver digital signature, applicable on the PDF file.

2 Overview of India GST regime and new invoicing obligations

Starting to 1st of July 2017, a comprehensive Goods and Services Tax (GST) replaced the multitude of indirect taxes formerly applicable in India.¹

A dual model has been adopted, whereby the taxes are levied by the central and State governments as follow:

- Transactions made within a state will be levied with Central GST (CGST) by the central government and state GST (SGST) by the government of that state, on a common taxable base.
- On inter-state transactions and imported goods or services, an Integrated GST (IGST) is levied by the central government.

The turnover threshold for GST registration is INR 2 million. Businesses exceeding the threshold must get registered separately in each state or Union Territory from where they perform taxable supplies. Separate GST registrations can also be granted in case of multiple business verticals (offices) located within the same State.

The multiplication of the GST registrations may also result from businesses’ efforts to optimize their input GST refund, given that the GST credit mechanism is managed through separate pools for the three different types of GST in each State – i.e.

¹ Indian GST system was introduced via the following acts:
  – The Central Goods and Services Tax (CGST) Act, 2017;
  – The Union Territory Goods and Services Tax Act, 2017; and
For details, please refer to the official website of the Central Board of Excise and Customs at:
http://www.cbec.gov.in/htdocs-cbec/gst/index
• Input CGST – offset against output CGST and IGST;
• Input SGST – offset against output SGST and IGST;
• Input IGST – offset against output IGST, CGST and GST.

The buyer’s eligibility to input tax credit is subject, among others, to:

a) The successful matching of the invoice details submitted by both parties, while filing GST returns, on the tax administration web platform. Unlike the Service Tax regime, under the GST the taxpayers are required to submit transaction level details. In case of mismatch the input tax credit is likely to be denied, leading to additional tax cost for the buyer,

and

b) The issuance of valid tax invoices, as defined in the CBEC rules on the “Tax Invoices, Credit and Debit Memos” 2.

In a nutshell, invoices issued under the GST regime must contain the following particulars:

- Name and address of Supplier
- GST registration number of Supplier
  - GSTIN Format: 22 AAAAA0000A 1 Z 5, where
  - 22 = State code
  - AAAAA0000A = PAN
  - 1 = Entity number of the same PAN holder in a state
  - Z = Default value
  - 5 = Check sum digit
- Invoice serial number - The serial number should be consecutive. Multiple invoice series are permitted. Further use of alphabets or numerals or special characters, hyphen or dash and slash symbolized as "-" and "\" respectively, and any combination thereof is permitted under the Indian law nevertheless please note that SIS invoice number must be 10AN long max and special characters aren't authorized. The invoice serial number should be unique for a financial year. The serial number should not exceed sixteen characters. The serial number of invoices issued during a tax period should be uploaded electronically through the GST Common Portal in Form GSTR-1.
- Date of the Invoice;
- Name, address and GSTIN / UIN of the recipient, if registered;
- HSN code of goods and services;
- Description of goods or services;
- Quantity in case of goods and unit or Unique Quantity Code thereof;

o Total Value of goods or services;
o Taxable value of goods or services considering discount or abatement;
o Rate of tax (CGST, SGST / UTGST or IGST);
o Amount of tax charged in respect of taxable goods or services;
o Place of supply along with the name of State, in case of a supply in the course of inter-
state trade or commerce;
o Place of delivery where the same is different from place of supply;
o Whether the tax is payable on reverse charge;
o The word "Revised Invoice" or "Supplementary Invoice", where applicable, along with the
date and invoice number of the original invoice;
o Signature or Digital signature of the supplier or his authorized representative.
3 Manage GST Identification Numbers (GSTIN)

All SIS Participants must ensure that they comply with their registration obligations under the Indian GST and must update their SIS Member profile with their complete and accurate GSTIN(s), to allow for this mandatory information to be included in the invoices.

3.1 Maintain GSTINs by Location ID

Please follow the steps below:

- Define location IDs for each Indian state as required through IS-WEB, and
- Maintain the corresponding GSTIN in the “Tax/VAT Registration #”.

➢ Profile and User Management → Manage Member Profile

The drop-down list of the Indian states and territories has been updated, to reflect the latest name changes – please refer to Appendix 1 for the full list.

3.2 Select Location IDs for invoicing

All Billing and Billed Members’ Location IDs defined in SIS are accessible and can be selected via IS-WEB, upon document creation:
➢ Miscellaneous → Receivables → Create Invoice (or Credit Note) → ‘Invoice Header’ section → ‘Billing Member’s Location ID’ dropdown box

The defined Location IDs can also be used in the IS-XML input file:

```
<SellerOrganization>
  <OrganizationID>A89</OrganizationID>
  <LocationID>10</LocationID>
</SellerOrganization>

<BuyerOrganization>
  <OrganizationID>A60</OrganizationID>
  <LocationID>15</LocationID>
</BuyerOrganization>
```
3.3 Monitor updates for Location IDs and GSTINs

Upon request, SIS provides weekly files in CSV format with the most updated Location ID and tax registration data of all Participants.

The Members’ Reference Data is provided in two different types of files:

- **Change Information for Reference Data Updates** – provides only information about incremental changes in Reference Data as at the start of a Billing Period; and
- **Complete Reference Data** – provides complete Reference Data of all SIS participants, as maintained on the starting date of a Billing Period (it is not limited to data changes).

SIS Participants wishing to receive these files must indicate the file type at:

➢ **Profile and User Management → Manage Member Profile → e-Billing tab.**

To receive these files through iiNET, the SIS Participants need to maintain their iiNET Account in Member Profile. Once this option is set, the files can be downloaded via:

➢ **IS-WEB: General → File Management → Download File**

4 Digital Signature

Under the Indian GST rules, the “signature or digital signature of the authorized representative” is mandatory for all the documents issued under the GST regime, including tax invoices, credit and debit notes.
The SIS platform uses the TrustWeaver-Signing (issuing & validation) solution for India. The application of this digital signature is made available to the SIS Participants as an optional service.

4.1 Digital Signature Provider

TrustWeaver holds a valid certificate from e-Mudhra CA licensed in India by the Controller of CAs. Please refer to the details below:

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>Certification Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDIA (IN)</td>
<td>INDIA (IN)</td>
<td>India - e-Mudhra Sub CA Class 2 for Document Signer 2014</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Integrity and authenticity</th>
<th>Required. The only method for ensuring the integrity and authenticity of e-invoices envisaged by legislation is to apply and digital signature in line with the Indian IT Act.</th>
<th>Features below meet requirements for a digital signature.</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificates and Certification Authorities</td>
<td>Local Class 2 or 3 certificate.</td>
<td>Signing certificate</td>
<td>Common Name (CNI) = DS TRUSTWEAVER AB 3 Certificate Serial Number = CF5BA6</td>
</tr>
<tr>
<td></td>
<td>Issuing Certification Authority (CA)</td>
<td>e-Mudhra Sub CA Class 2 for Document Signer 2014</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Associated Certification Practice Statement (CPS)</td>
<td><a href="http://www.e-mudhra.com/repository/cps/e-Mudhra_CPS.pdf">http://www.e-mudhra.com/repository/cps/e-Mudhra_CPS.pdf</a></td>
<td></td>
</tr>
<tr>
<td>Automated signing process</td>
<td>No explicit requirements.</td>
<td>Compliant security practices description and references</td>
<td>Operations are ensured in accordance with the applicable Certificate Policy and/or Certification Practice Statement. The private key is protected in accordance with the CA's instructions and used in a continuously monitored automated process in a secure data center.</td>
</tr>
<tr>
<td></td>
<td>Signing policy</td>
<td>TrustWeaver Signing Policy (Unique identifier: 1.2.752.76.1.199.699.1.2)</td>
<td></td>
</tr>
<tr>
<td>Time-stamping of signature</td>
<td>No explicit requirements.</td>
<td>Time-stamping policy</td>
<td>TrustWeaver Time-Stamping Policy (Unique identifier: 1.2.752.76.1.199.699.1.1)</td>
</tr>
</tbody>
</table>

TrustWeaver-Signing™ (issuing & validation) solution is in line with the signature validation modalities described in the instructions issued by the Central Board of Excise and Customs of the Department of Revenue of the Indian Ministry of Finance to the Commissioners of Central Excise and Service Tax on July 6th, 2015.³

³ “Instructions regarding maintenance of Records in Electronic Form and authentication of records by Digital Signature -manner of verification-reg.”
The common practice in India is to validate the PDF e-invoice signatures with Adobe Reader. The PDF/CAdES-EPES created with TrustWeaver-Signing™ can be validated by Adobe Reader.

Signing XML files is not allowed under the current Indian legislation.

Please be aware that the signed PDF e-invoice is unique and will be considered the original and the digital signature will guarantee that the data is identical for all parties. Currently, no distinction is made on the PDF files between original, duplicate or triplicate. Such distinction does not seem relevant for electronic invoices.

### 4.2 Cost of Digital Signature

Digital signature will be recharged to the member at the current SIS pricing, despite the cost for India invoices Digital Signature being comparatively higher to other existing countries. SIS Operations team will review the prices on a yearly basis.

### 4.3 Apply for Digital Signature as an optional service in SIS

To benefit from Digital Signature Application Service and Digital Signature Verification service in SIS, the Participants shall follow the process described below:

#### Process

**Step 1**
Request DS Application Service and Verification Service as a Legal Service

**Step 2**
Activate the DS Application Service and Verification Service for a member

**Step 3**
Select the countries that as a Biling/Billed member DS Required for invoices

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*The following requirement refers to the manner of issuing tax invoices.*

In case of supply of goods, the invoice must be prepared in triplicate as follows:
- The original copy being marked as ORIGINAL FOR RECIPIENT;
- The duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- The triplicate copy being marked as TRIPlicate FOR SUPPLIER.

In case of supply of services, the invoice must be prepared in duplicate as follows:
- The original copy being marked as ORIGINAL FOR RECIPIENT;
- The duplicate copy being marked as DUPLICATE FOR SUPPLIER.
Step 1) Please fill in the form under "Attachment B – Service and additional service options", and attach it to your request via www.iata.org/cs in category of Airline participation.

Step 2) Upon completion of step 1 above, SIS Ops team will activate the Digital Signature Application service and the Digital Signature Verification service in the Member Profile:

![Manage Member Table]

Step 3) SIS Participants must update their Member profile, to select the correct country and set up the digital signature flag. Please refer to Appendix 2 for details.

5 Legal e-Archiving

5.1 Legal e-Archiving Provider

All invoices remain available in SIS for a period of one year. To facilitate the compliance with the relevant domestic rules on record keeping, SIS provides for an optional e-Archiving service, in collaboration with IATA’s partner CDC Arkhinéo. This allows the SIS Participants to store their invoices and other related information for a longer period (i.e. 10 years).

Note: Legal Archiving needs to be subscribed to and activated before invoice creation. The current service will not archive invoices that were created/received in SIS before the activation of the Legal Archiving Service.

5.2 Cost of Legal Archiving

The "Legal Archiving" service is charged per SIS invoice. To check the applicable rates, Participants may refer to "Attachment A – Pricing Schedule".
5.3 Apply for Legal Archiving as an optional service in SIS

To benefit from Legal e-Archiving service, please follow the process described below:

**Step 1)** Please fill in the form under "Attachment B – Service and additional service options", and attach it to your request via [www.iata.org/cs](http://www.iata.org/cs) in category of Airline participation.

**Step 2)** Upon completion of step 1 above, SIS Ops team will activate the Legal Archiving service in the Member Profile.

**Step 3)** Once the Legal Archive services are activated in the Member Profile, it is necessary to define all or some of the Location IDs for which Legal Archiving is required. (Please refer to Appendix 3 for Legal Archiving setup details)
6 Language Templates

New PDF templates are now available for the issuance of documents under the GST regime. Separate sets of templates were created to accommodate the distinctions between supply of goods vs. supply of services.

<table>
<thead>
<tr>
<th>GST Invoice Types</th>
<th>Services</th>
<th>Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proforma</td>
<td>Proforma</td>
<td>Proforma</td>
</tr>
<tr>
<td>Original Invoice</td>
<td>Tax Invoice</td>
<td>Original Invoice</td>
</tr>
<tr>
<td>Credit Note</td>
<td>Revised Invoice</td>
<td>Credit Note</td>
</tr>
<tr>
<td>Revised Invoice</td>
<td>Revised Invoice</td>
<td>Revised Invoice</td>
</tr>
</tbody>
</table>

- **Proforma** - Proforma invoice is an estimated invoice sent by a billing member to a billed member in advance of the real invoices, providing the billed member time to review the detail of the invoice reducing or avoiding any further dispute. The pro forma invoice is not a legal invoice and is not a request for payment.
- **Tax Invoice** - issued by a registered entity supplying taxable goods or services.
- **Revised invoice** - issued by a registered entity against invoices issued during the interim period between effective date of registration and date of issuance of registration certificate.
- **Credit note** - issued when:
  - The taxable value or tax charged in the tax invoice exceeds taxable value of the supply or tax payable; or
  - The goods are returned by the recipient.
  - The goods/services are found to be deficient.

The layouts were adapted to support the new GST particulars - i.e.

a) Changes to “static” text:

- Title – “Tax Invoice” and “Revised Invoice”.
- Supplier and customer tax registration – “GSTIN/UIN”;
- “VAT” column – designated as “GST”;
- “VAT breakdown” – reads “GST breakdown”;
• New column was introduced at item level for the HSN;
• “Quantity” and UQC (Unique Quantity Code) for goods and “Unit” for services.

b) A dedicated field is available for the serial number (tax invoice number), if different from the document number.

c) The tax catalogue has been updated to cover Indian GST, TDS and cess:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>TaxSubType</th>
<th>Additional TAX Subtype</th>
</tr>
</thead>
</table>

(*) Created to allow for the presentation of both GST components on the same line.

(**) TDS stands for Tax Deducted at Source, which is the official name of the India income tax withholding.

(***) cess – taxes levied in India to raise funds for specific financing reasons. Certain cesses still apply under the GST regime.

d) The place of supply and the reference to reverse charge must be populated as free texts under the GST breakdown section.

e) The address of delivery – if different from the place of supply – can be populated in the header note section of the invoice.

* The Harmonised System of Nomenclature (HSN) code shall be used for classifying the goods and services under the GST regime.
The template language codes are listed below:

<table>
<thead>
<tr>
<th>GST Case</th>
<th>Invoice Type</th>
<th>Template language IS-WEB</th>
<th>Template language code IS-XML</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice on Goods</td>
<td>Invoice</td>
<td>India Goods</td>
<td>i1</td>
</tr>
<tr>
<td>Credit Note on Goods</td>
<td>Credit Note</td>
<td>India Goods Credit Note</td>
<td>i1</td>
</tr>
<tr>
<td>Revised Invoice Goods Debit</td>
<td>Invoice</td>
<td>India Revised Invoice -Goods</td>
<td>i2</td>
</tr>
<tr>
<td>Invoice on Services</td>
<td>Invoice</td>
<td>India Services</td>
<td>i3</td>
</tr>
<tr>
<td>Credit Note on Services</td>
<td>Credit Note</td>
<td>India Services Credit Note</td>
<td>i3</td>
</tr>
<tr>
<td>Revised invoice Service Debit</td>
<td>Invoice</td>
<td>India Revised Invoice -Services</td>
<td>i4</td>
</tr>
<tr>
<td>Proforma Goods</td>
<td>Invoice</td>
<td>India Proforma Goods</td>
<td>i5</td>
</tr>
<tr>
<td>Proforma Services</td>
<td>Invoice</td>
<td>India Proforma Services</td>
<td>i6</td>
</tr>
</tbody>
</table>

These templates are accessible and can be selected via IS-WEB:

➢ Miscellaneous → Receivables → Create Invoice → ‘Invoice Header’ section → ‘Invoice Template Language’ dropdown box

➢ Miscellaneous → Receivables → Create Credit Note → ‘Invoice Header’ section → ‘Invoice Template Language’ dropdown box

The templated code must be sent in IS-XML input files by selecting any of defined codes in above table in IS-XML column:

1- India Goods and India Goods - Credit Note

```xml
</Attachment>
<InvoiceTemplateLanguage>i1</InvoiceTemplateLanguage>
</InvoiceHeader>
```

2- India Revised Invoice - Goods

```xml
</Attachment>
<InvoiceTemplateLanguage>i2</InvoiceTemplateLanguage>
</InvoiceHeader>
```
3- India Services and India Services - Credit Note

</Attachment>

<InvoiceTemplateLanguage>i3</InvoiceTemplateLanguage>

</InvoiceHeader>

4- India Revised Invoice - Services

</Attachment>

<InvoiceTemplateLanguage>i4</InvoiceTemplateLanguage>

</InvoiceHeader>

5- India Proforma Goods

</Attachment>

<InvoiceTemplateLanguage>i5</InvoiceTemplateLanguage>

</InvoiceHeader>

6- India Proforma Services

</Attachment>

<InvoiceTemplateLanguage>i6</InvoiceTemplateLanguage>

</InvoiceHeader>
6.1 **Goods - Tax Invoice**

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘i1’.

---

Tax Invoice

---

**Billing Entity Name:** Airports Authority of India  
**Entity Designator & Num.Code:** X8-71  
**Location ID:** 19  
**Contact Person:** Barapani Airport  
**Airport Director:** Meghalaya  
**City:** Shillong  
**State Code:** Meghalaya  
**Zip/Postal Code:** 793103  
**Country:** INDIA  
**Gstin / Uin #:** AAIAC64120129  
**Company Registration #:**

**Billed Entity Name:** British Airways Plc  
**Entity Designator & Num.Code:** BA-125  
**Location ID:** 18  
**Contact Person:** DLF Plaza Towers  
**Street:** DLF City Ph1  
**City:** Gurgaon  
**State Code:** Haryana  
**Zip/Postal Code:** 122002  
**Country:** INDIA  
**Gstin / Uin #:** AABC87875ST001  
**Company Registration #:**

---

**Invoice Data:** Customer Number / 01 ; Shipped via / FEDEX ; Shipping Address / 2 Main street Mumbai 4001 ;

---

<table>
<thead>
<tr>
<th>SR No</th>
<th>Date of Service</th>
<th>Charge Code</th>
<th>Loc Code</th>
<th>HSN</th>
<th>Description</th>
<th>Quantity UQC</th>
<th>Unit Price</th>
<th>Taxable Value</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>GST</th>
<th>Line Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2017-08-01 to 2017-08-31</td>
<td>01</td>
<td>00</td>
<td>85</td>
<td>Product1 Landing gears - Test</td>
<td>1 EA</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>900.00</td>
</tr>
</tbody>
</table>

---

**Line Item Sub Total:** 10,000.00  
**Invoice Header Sub Total:** 10,000.00  
**Total Invoice Base Amount:** 10,000.00  
**Total Invoice Additional Amount:** 0.00  
**Total Invoice Tax Amount:** 0.00  
**Total Invoice GST Amount:** 900.00  
**Total Taxable Value:** 0.00  
**Total Invoiced in Currency of Clearance @ Exchange Rate 64.36600:** 10,000.00

---

**Payment Terms:** DO NOT PAY, SETTLEMENT THROUGH CLEARING HOUSE

---

**GST Breakdown**  
**GST Label:** GST Standard  
**GST Code:** Test VAT  
**Taxable Value:** 5,000.00  
**GST Rate:** 18.00%  
**GST Amount:** 900.00

---

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6.2 Goods - Credit Note

A Goods – Credit Note is used as a means of adjusting an original Goods – Tax Invoice already been submitted in SIS, and the following should be ensured:

✓ Taxable value in the invoice exceeds actual taxable value;
✓ Tax charged in the invoice exceeds actual tax to be paid;
✓ Recipient refunds the goods;
✓ The values are provided as a negative amount;
✓ The value of the field ‘InvoiceType’ is ‘CreditNote’ in the IS-XML input file.

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘i1’.
6.3 Goods - Revised Invoice - Debit

A Revised Invoice – Debit is used as a means of amending an original Goods – Tax Invoice have already been submitted in SIS, and it may increase the taxable value and/or the GST charged in the original Goods - Tax Invoice. The following should be ensured:

✓ The previous (original) invoice number is indicated under “Previous Invoice Number” field;
✓ The values are provided as a positive amount;
✓ The value of the field ‘InvoiceType’ is ‘Invoice’ in the IS-XML input file.

Below is an example of the PDF layout generated with new Template language “India Reverse Invoice - Goods” or Language Code ‘i2’.

Revised Invoice - Debit

<table>
<thead>
<tr>
<th>Billing Entity Name</th>
<th>Entity Designator &amp; Num. Code</th>
<th>Location ID</th>
<th>Contact Person</th>
<th>Street</th>
<th>City</th>
<th>State Code</th>
<th>Zip/Postal Code</th>
<th>Country</th>
<th>GSTIN / UIN</th>
<th>Company Registration #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airports Authority of India</td>
<td>XB-871</td>
<td>19</td>
<td>Barapali Airport</td>
<td>Dillong</td>
<td>Meghalaya</td>
<td>791383</td>
<td></td>
<td>INDIA</td>
<td>17AAAAC6412D129</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Billed Entity Name</th>
<th>Entity Designator &amp; Num. Code</th>
<th>Location ID</th>
<th>Contact Person</th>
<th>Street</th>
<th>City</th>
<th>State Code</th>
<th>Zip/Postal Code</th>
<th>Country</th>
<th>GSTIN / UIN</th>
<th>Company Registration #</th>
</tr>
</thead>
<tbody>
<tr>
<td>British Airways Plc</td>
<td>BA-125</td>
<td>18</td>
<td></td>
<td>DLF Plaza Towers</td>
<td>DLF City Ph-1</td>
<td>Gurgaon 122002</td>
<td></td>
<td>INDIA</td>
<td>AABCE78978878801</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Invoice Data: Customer Number / 01 ; Shipped via / FEDEX ; Shipping Address / 2 Main street Mumbai 4001</th>
</tr>
</thead>
<tbody>
<tr>
<td>SR No</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line Item Sub Total</th>
<th>14,000.00</th>
<th>0.00</th>
<th>0.00</th>
<th>1,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice Header Sub Total</td>
<td>14,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Total Invoice Base Amount</td>
<td>14,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Total Invoice Tax Amount</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Invoice GST Amount</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Invoice Value</td>
<td>15,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

Total Due in Currency of Clearance @ Exchange Rate 64.3600 USD 245.47

GST Breakdown

<table>
<thead>
<tr>
<th>GST Label</th>
<th>GST Text</th>
<th>Taxable Value</th>
<th>GST Rate</th>
<th>GST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>I GST Standard</td>
<td>Test VAT</td>
<td>10,000.00</td>
<td>18.00%</td>
<td>1,800.00</td>
</tr>
</tbody>
</table>

Payment Terms

DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE
6.4 Proforma Goods Invoice

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘i5’

<table>
<thead>
<tr>
<th>SU No</th>
<th>Date of Service</th>
<th>Description</th>
<th>Quantity UQC</th>
<th>Unit Price</th>
<th>Taxable Value</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>GST</th>
<th>Line Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2017-05-01 to Sales and 2017-05-31 Purchase</td>
<td>Landing gears - Test</td>
<td>1 EA</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>90.00</td>
<td>10,000.00</td>
</tr>
</tbody>
</table>

| Line Item Sub Total | 10,000.00 | 0.00 | 0.00 | 90.00 |
| Total Invoice Base Amount | 10,000.00 |
| Total Invoice Additional Amount | 0.00 |
| Total Invoice Tax Amount | 0.00 |
| Total Invoice GST Amount | 90.00 |
| Total Invoice Value | 10,090.00 |

<table>
<thead>
<tr>
<th>GST Breakdown</th>
<th>GST Label</th>
<th>GST Text</th>
<th>Taxable Value</th>
<th>GST Rate</th>
<th>GST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>GST Standard</td>
<td>Test VAT</td>
<td>500.00</td>
<td>18.00%</td>
<td>90.00</td>
<td></td>
</tr>
</tbody>
</table>

Payment Terms

DO NOT PAY SETTLEMENT THROUGH CLEARING HOUSE
## 6.5 Services - Tax Invoice

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘i3’.

### Tax Invoice

![Tax Invoice Image]

**Billing Entity Name:** Airports Authority of India  
**Entity Designator:** & XB-E71  
**Location ID:** 19  
**Contact Person:**  
**Street:** Barapani Airport  
**Airport:**  
**City:** Shillong  
**State Code:** Meghalaya  
**Zip/Postal Code:** 793103  
**Country:** INDIA  
**GSTIN / UIN:** A1ACAAG612D1299  
**Company Registration #:**

<table>
<thead>
<tr>
<th>SR No</th>
<th>Date of Service</th>
<th>Service Code</th>
<th>Location Code</th>
<th>Description</th>
<th>Unit</th>
<th>Rate Per Item</th>
<th>Unit Price</th>
<th>Taxable Value</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>GST</th>
<th>Total Line Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2017-08-01 to Runway 2017-08-21 Charges</td>
<td>Servicel Landing Fees - Test</td>
<td>E9</td>
<td>EA</td>
<td>17,560.00</td>
<td>17,560.00</td>
<td>0.00</td>
<td>0.00</td>
<td>3,100.00</td>
<td>20,720.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Line Item Sub Total:** 17,560.00  
**Invoice Header Sub Total:** 17,560.00  
**Total Invoice Base Amount:** 17,560.00  
**Total Invoice Additional Amount:** 0.00  
**Total Invoice Tax Amount:** 0.00  
**Total Invoice GST Amount:** 3,100.00  
**Total Invoice Value:** INR 20,720.00

**GST Breakdown**  
**GST Label:**  
**GST Text:** IGST Standard  
**Taxable Value:** 17,560.00  
**GST Rate:** 18.00%  
**GST Amount:** 3,100.00

**Payment Terms:**  
DO NOT PAY SETTLEMENT THROUGH CLEARING HOUSE
6.6 Services - Credit Note

A Services - Credit Note is used as a means of adjusting an original Services - Tax Invoice which have already been submitted in SIS, and the following should be ensured:

- Taxable value in the invoice exceeds actual taxable value
- Tax charged in the invoice exceeds actual tax to be paid
- Services are found to be deficient
- The values are provided as a negative amount
- The value of the field ‘InvoiceType’ is ‘CreditNote’ in the IS-XML input file

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘13’.

Credit Note

<table>
<thead>
<tr>
<th>Line Item Details</th>
<th>INR</th>
<th>Total Invoice GST</th>
<th>INR</th>
<th>Total Invoice Amount</th>
<th>INR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Item Sub Total</td>
<td>-1,091.00</td>
<td>304.38</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invoice Header Sub Total</td>
<td>-1,091.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Invoice Base Amount</td>
<td>-1,091.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Invoice Additional Amount</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Invoice Tax Amount</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Invoice GST Amount</td>
<td>304.38</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Due in Currency of Clearance @ Exchange Rate 64.36000</td>
<td>-1,358.62</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

GST Breakdown

<table>
<thead>
<tr>
<th>GST Label</th>
<th>GST Type</th>
<th>Taxable Value</th>
<th>GST Rate</th>
<th>GST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>IGST Standard</td>
<td>Tax</td>
<td>1,091.00</td>
<td>18.00%</td>
<td>304.38</td>
</tr>
</tbody>
</table>

DO NOT PAY SETTLEMENT THROUGH CLEARDING HOUSE
6.7 Services - Revised Invoice - Debit

A Revised Invoice – Debit is used as a means of amending an original Service invoice which have already been submitted in SIS and the following should be ensured:

✓ The previous (original) invoice number should be provided
✓ The values are provided as a positive amount
✓ The value of the field ‘InvoiceType’ is ‘Invoice’ in the IS-XML input file

Below is an example of the invoice pdf with new Template language “India Reverse Invoice - Services” or Language Code ‘i4’.

---

**Revised Invoice - Debit**

---

```
<table>
<thead>
<tr>
<th>SR No</th>
<th>Date of Service</th>
<th>Charge Code</th>
<th>Loc. Code</th>
<th>HSN</th>
<th>Description</th>
<th>Unit</th>
<th>Rate Per Item</th>
<th>Unit Price</th>
<th>Taxable Value</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>GST</th>
<th>Rate</th>
<th>Amount</th>
<th>Line Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2017-08-01 to Runway Charges 2017-08-31</td>
<td>Service1 Landing Fees - Test</td>
<td></td>
<td></td>
<td></td>
<td>EA</td>
<td>18,700.00</td>
<td>18,700.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
<td>20,500.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Line Item Sub Total | 18,700.00 | 0.00 | 0.00 | 1,000.00 |
Invoice Header Sub Total | 18,700.00 |
Total Invoice Base Amount | 18,700.00 |
Total Invoice Additional Amount | 0.00 |
Total Invoice Tax Amount | 0.00 |
Total Invoice GST Amount | 1,000.00 |
Total Due in Currency of Clearance @ Exchange Rate 64.36600 |

---

**GST Breakdown**

<table>
<thead>
<tr>
<th>GST Label</th>
<th>GST Text</th>
<th>Taxable Value</th>
<th>GST Rate</th>
<th>GST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>IGST Standard</td>
<td>Test VAT</td>
<td>10,000.00</td>
<td>18.00%</td>
<td>1,800.00</td>
</tr>
</tbody>
</table>

**Payment Terms**

DO NOT PAY, SETTLEMENT THROUGH CLEARING HOUSE
```
6.8 Proforma Service Invoice

Below is an example of the PDF layout generated with new Template language “India Goods” or Language Code ‘16’.

<table>
<thead>
<tr>
<th>SR No</th>
<th>Date of Service</th>
<th>Service Code</th>
<th>HSN</th>
<th>Description</th>
<th>Unit</th>
<th>Unit Price</th>
<th>Taxable Value</th>
<th>Additional Amount</th>
<th>Tax</th>
<th>GST</th>
<th>Line Item Sub Total</th>
<th>Total Invoice Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2017-08-01 to 2017-08-31</td>
<td>Landing Fees - Test</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Line Item Sub Total: 1,760.00

Invoice Header Sub Total: 1,760.00

Total Invoice Value: 4,920.80

Total Due in Currency of Clearance @ Exchange Rate: 4,920.80

GST Breakdown

<table>
<thead>
<tr>
<th>GST Header</th>
<th>GST Text</th>
<th>Taxable Value</th>
<th>GST Rate</th>
<th>GST Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>IC</td>
<td>ITC</td>
<td>17,560.00</td>
<td>18.00%</td>
<td>3,160.80</td>
</tr>
</tbody>
</table>

Payment Terms
DO NOT PAY. SETTLEMENT THROUGH CLEARING HOUSE
### 7 Appendix 1

#### 7.1 ISO Codes of the Indian subdivisions

Please find below the list of the Indian States and Union Territories, available for the maintenance of the Location ID:

<table>
<thead>
<tr>
<th>ISO Code</th>
<th>Subdivision name</th>
<th>Subdivision category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IN-AN</td>
<td>Andaman and Nicobar Islands</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-AP</td>
<td>Andhra Pradesh</td>
<td>state</td>
</tr>
<tr>
<td>IN-AR</td>
<td>Arunachal Pradesh</td>
<td>state</td>
</tr>
<tr>
<td>IN-AS</td>
<td>Assam</td>
<td>state</td>
</tr>
<tr>
<td>IN-BR</td>
<td>Bihar</td>
<td>state</td>
</tr>
<tr>
<td>IN-CH</td>
<td>Chandigarh</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-CT</td>
<td>Chhattisgarh</td>
<td>state</td>
</tr>
<tr>
<td>IN-DD</td>
<td>Daman and Diu</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-DL</td>
<td>Delhi</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-DN</td>
<td>Dadra and Nagar Haveli</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-GA</td>
<td>Goa</td>
<td>state</td>
</tr>
<tr>
<td>IN-GJ</td>
<td>Gujarat</td>
<td>state</td>
</tr>
<tr>
<td>IN-HP</td>
<td>Himachal Pradesh</td>
<td>state</td>
</tr>
<tr>
<td>IN-HR</td>
<td>Haryana</td>
<td>state</td>
</tr>
<tr>
<td>IN-JH</td>
<td>Jharkhand</td>
<td>state</td>
</tr>
<tr>
<td>IN-JK</td>
<td>Jammu and Kashmir</td>
<td>state</td>
</tr>
<tr>
<td>IN-KA</td>
<td>Karnataka</td>
<td>state</td>
</tr>
<tr>
<td>IN-KL</td>
<td>Kerala</td>
<td>state</td>
</tr>
<tr>
<td>IN-LD</td>
<td>Lakshadweep</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-MH</td>
<td>Maharashtra</td>
<td>state</td>
</tr>
<tr>
<td>IN-ML</td>
<td>Meghalaya</td>
<td>state</td>
</tr>
<tr>
<td>IN-MN</td>
<td>Manipur</td>
<td>state</td>
</tr>
<tr>
<td>IN-MP</td>
<td>Madhya Pradesh</td>
<td>state</td>
</tr>
<tr>
<td>IN-MZ</td>
<td>Mizoram</td>
<td>state</td>
</tr>
<tr>
<td>IN-NL</td>
<td>Nagaland</td>
<td>state</td>
</tr>
<tr>
<td>IN-OR</td>
<td>Odisha</td>
<td>state</td>
</tr>
<tr>
<td>IN-PB</td>
<td>Punjab</td>
<td>state</td>
</tr>
<tr>
<td>IN-PY</td>
<td>Puducherry</td>
<td>Union territory</td>
</tr>
<tr>
<td>IN-RJ</td>
<td>Rajasthan</td>
<td>state</td>
</tr>
<tr>
<td>IN-SK</td>
<td>Sikkim</td>
<td>state</td>
</tr>
<tr>
<td>IN-TG</td>
<td>Telangana</td>
<td>state</td>
</tr>
<tr>
<td>IN-TN</td>
<td>Tamil Nadu</td>
<td>state</td>
</tr>
<tr>
<td>IN-TR</td>
<td>Tripura</td>
<td>state</td>
</tr>
<tr>
<td>IN-UP</td>
<td>Uttar Pradesh</td>
<td>state</td>
</tr>
<tr>
<td>IN-UT</td>
<td>Uttarakhand</td>
<td>state</td>
</tr>
<tr>
<td>IN-WB</td>
<td>West Bengal</td>
<td>state</td>
</tr>
</tbody>
</table>
8 Appendix 2

8.1 SIS Member Profile Setup for Digital Signature as per country

The countries relevant for digital signature – that is the countries where the compliance obligations arise either for the billing member or the billed member or both – can be selected as indicated below.

IS-WEB: Profile and User Management → Manage Member Profile → ‘e-Billing’ Tab → ‘Add/Edit’ link under ‘Receivable or Payable Invoices DS to be applied for’ sections.

8.2 Select Digital Signature for an invoice

The Digital Signature flag can be set at a global level (Main Location), as well as at individual Location level (different Location IDs) within the Member Profile. This information can be overridden at individual invoice level by setting the Digital Signature Flag in the “IS Format input data” to either Yes or No.

The Member profile allows the participant to select the countries for which digital signature services need to be considered, out of the available list of countries supported by the Digital Signature Service provider. Since there are multiple parameters that control the Digital signature process, the table below provides clarity on the behaviour of the IS system in case of different billing scenario both from a billing and billed entity point of view:
<table>
<thead>
<tr>
<th>Digital Invoice Flag on the Invoice</th>
<th>Billing Entity</th>
<th>Billed Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Member profile setup</td>
<td>Process done by IS</td>
</tr>
<tr>
<td>Digital Invoice Flag = &quot;Y&quot;</td>
<td>DS services not required</td>
<td>Non correctable validation error</td>
</tr>
<tr>
<td></td>
<td>Digital Invoice to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present the list of countries supported by the Digital Signature Service provider. Validation Error if both Billed and Billing country is not supported by the Digital Signature Service provider for DS</td>
<td></td>
</tr>
<tr>
<td>Digital Invoice Flag = &quot;N&quot;</td>
<td>DS services not required</td>
<td>No Digital Signature applied</td>
</tr>
<tr>
<td></td>
<td>Digital Invoice to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present in the list of countries specified for which DS needs to be applied.</td>
<td></td>
</tr>
<tr>
<td>Digital Invoice flag = &quot;D&quot;</td>
<td>DS services not required</td>
<td>No Digital Signature applied</td>
</tr>
<tr>
<td></td>
<td>Digital Invoice to be applied if the country of the Billing Entity or Billed Entity or both, as specified on the Invoice, is present in the list of countries in the DS required block of Member Profile</td>
<td></td>
</tr>
</tbody>
</table>

a) Digital signature option can be selected at individual invoice level through IS-WEB:

- Miscellaneous ➔ Receivables ➔ Create Invoice ➔ 'Invoice Header' section ➔ 'Digital Signature' dropdown box
- Miscellaneous ➔ Receivables ➔ Create Credit Note ➔ 'Invoice Header' section ➔ 'Digital Signature' dropdown box

India GST SIS E-Invoicing Guideline 27 / 30
b) It can also be used in IS-XML input files as follows:

1- Digital Invoice flag = “Y”
   
   `<ISDetails>
     <DigitalSignatureFlag>Y</DigitalSignatureFlag>
   </ISDetails>`

2- Digital Invoice flag = “N”
   
   `<ISDetails>
     <DigitalSignatureFlag>N</DigitalSignatureFlag>
   </ISDetails>`

3- Digital Invoice flag = “D”
   
   `<ISDetails>
     <DigitalSignatureFlag>D</DigitalSignatureFlag>
   </ISDetails>`
9  Appendix 3

9.1  SIS Member Profile Setup for Legal Archiving as per location ID

Archiving is performed for the appropriate invoices irrespective of the billing location or billed location.

However, participants can select specific Location IDs for which legal archiving is required through IS-WEB:

➢ Profile and User Management → Manage Member Profile → ‘e-Billing’ tab → ‘MISC Payables Archiving Required for Locations’ Link under ‘Specific Location(s)’

➢ Profile and User Management → Manage Member Profile → ‘e-Billing’ tab → ‘MISC Payables Archiving Required for Locations’ Link under Specific Location(s)

9.2  Retrieval process of invoice and related data by members

Members can retrieve archived invoices in two steps through IS-WEB:

1. Navigate to General → Legal Archive Retrieval → Search and Retrieve, and select the invoice(s) which need to be retrieved.
2. Navigate to General → File Management → Download File, and download the file(s)