



INSTITUTE OF HUMAN RESOURCES DEVELOPMENT
TC 86/1949(2),NH BYPASS Jn,CHACKAI,PETTAH P.O,
THIRUVANANTHAPURAM- 24

No. Fin B2/4684/2021/HRD

Dt. 13.10.2021

CIRCULAR

Sub:-IHRD-E-invoicing of all services rendered by IHRD-Instructions issued - Reg-

Ref:- Notification No.05/2021 dated 08.03.2021 of Central Board of Indirect Taxes and Customs

The CBIC as per notification No.05/2021 dated 08.03.2021 notified that e-invoicing is mandatory from 01st April 2021 for all business with an aggregate turnover above Rs.50 Crore. Since the turnover of IHRD exceeded the specific limit as mentioned in the notification, it has been decided to raise e-invoice for all the services rendered by IHRD henceforth (for B2B transactions only). Therefore the existing practice of issuing invoices from the institutions at their own level is dispensed with. When an e-invoice is generated, its GST should be remitted in the succeeding month (within the stipulated time) even if the payment is not sanctioned. Once e-invoice is issued cancellation, amendments and modifications will be difficult as per the prevailing rules. In these circumstances the following instructions should be observed further for the issuance of invoices for the services rendered by IHRD and its associate institutions.

- If a requirement for an invoice at the institution is necessary for the services rendered, a proforma invoice is to be prepared in the format attached and forwarded to the service recipient for acceptance. If it is accepted, the most probable date for the release of payment has to be enquired. The fact shall be intimated to the Headquarters, sufficiently early, with proforma invoice to generate e-invoice. The e-invoice thus generated should be forwarded to service recipient before final payment is effected.

- Since the e-invoice is generated using the PAN and GSTIN of IHRD, the following condition should be mentioned in the bottom of the proforma ".....institution is managed and controlled by IHRD. Hence e-invoice will be raised by the Director, IHRD for payment. Payment can also be effected to the a/c no of the Principal or to the a/c no. 57022746825, SBI Chackai of the Director, IHRD.(Specify any one of the accounts as per the convenience of the service recipient)
- Once e-invoice is generated it is difficult to edit/modify it. Cancellation of the e-invoice is possible only within 24 hours of its issuance. Once e-invoice is generated, GST has to be remitted in the succeeding month even if the payment is not received. Hence utmost care should be taken by the Head of Institution before acceptance of a project/service etc.

Sd/-
Director

To

1. All Heads of Institutions of IHRD
2. Additional Director
3. Administrative Officer
4. Finance Officer
5. Executive Engineer
6. Finance and Purchase Section Heads
7. Stock File
8. Office Copy

Approved for issue


Finance Officer

PROFORMA INVOICE

NAME <i>(Name & Address of service provider ie., IHRD institutional address)</i> ADDRESS CONTACT NO. EMAIL		
PLACE OF SUPPLY		
ADDRESS <i>(Address of Service Recipient)</i>		INVOICE NO. INVOICE DATE ASSESSMENT NAME <i>(Description of service provided)</i> ASSESSMENT DATE
DESCRIPTION	HSN/SAC CODE	TOTAL(INR)
a) <i>Description of service provided</i>	<i>(Are liable to mention HSN/SAC Code for goods/ services)</i>	
b) <i>% Of GST</i>		-----
TOTAL (a + b)		
SIGNATURE OF CENTRE HEAD		
PAN:AAAAI0624D GST :32AAAAI0624D1ZJ BENEFICIARY NAME & ADDRESS <i>(IHRD institution Name & address)</i>		RECIPIENT PAN NO. RECIPIENT GST NO.
BENEFICIARY BANK NAME <i>(Bank Details of IHRD Institution)</i> IFSC ACCOUNT NO.		