टिप्पण.–मूल नियम अधिसूचना सं0 ई.एक्स.एन.–एफ(10)–13 / 2017 तारीख 27 जनू 2019 के द्वारा हिमाचल प्रदेश के राजपत्र (ई–गज़ट) में तारीख 29 जून, 2017 को प्रकाशित किए गए थे और अंतिम बार अधिसूचना सं0 75 / 2019–राज्य कर, तारीख 15–1–2020 जो हिमाचल प्रदेश के राजपत्र (ई–गज़ट) में सं0 ई.एक्स.एन. –एफ(10)–25 / 2019 के तहत 17 जनवरी, 2020 को प्रकाशित की गई थी, के द्वारा संशोधित किए गये थे।

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[Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 20-01-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 02/2020-State Tax

Shimla-2, the 20th January, 2020

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Amendment) Rules, 2020.

   (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,—

   (a) in sub-rule (1A), with effect from the 31st December, 2019, for the figures, letters and word "31st December, 2019", the figures, letters and word "31st March, 2020" shall be substituted;

   (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word "31st January, 2020", the figures, letters and word "30th April, 2020" shall be substituted.

3. In the said rules, in **FORM REG-01,** in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:—

" 12.	Are you applying for registration as a SEZ Unit?	Yes ☐		No ☐	
	(i) Select name of SEZ				▽
	(ii) Approval order number and date of order				
	(iii) Period of validity	From	DD/MM/YYYY	To	DD/MM/YYYY
	(iv) Designation of approving authority				

13.	Are you applying for registration as a SEZ Developer?	Yes	☐	No	☐
	(i) Select name of SEZ Developer				
	(ii) Approval order number and date of order				
	(iii) Period of validity	From	DD/MM/YYYY	To	DD/MM/YYYY
	(iv) Designation of approving authority				".

4. In the said rules, in **FORM GSTR-3A,**—

(a) in serial number 2 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", for the words "tax liability will" , the words "tax liability may" shall be substituted;

(b) after serial number 4 under the heading "Notice to Return Defaulter u/s 46 for not filing Return" , the following serial numbers shall be inserted, namely:—

"5. This is a system generated notice and does not require signature.";

(c) in serial number 3 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation of Registration", for the words "tax period will", the words "tax period may" shall be substituted;

(d) after serial number 4 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration" , the following serial number shall be inserted, namely:—

"5. This is a system generated notice and does not require signature.".

5. In the said rules, for **FORM INV-01,** the following form shall be substituted, namely:-

"Note.—Cardinality means occurrence of field in the schema. Below are the meaning of various symbol used in this column:

0..1: it means this item is optional and even if mentioned cannot be repeated.

1..1: it means this item is mandatory and can be mentioned only once.

1..n: it means this item is mandatory and can be repeated more than once.

0..n: it means this item is optional but can be repeated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice references.

FORM GST INV-1

(*See* rules 48)

Sl. No.	Technical Field name	Cardi- nality	Small Description of the field	Is it mandatory on invoice?	Technical Field Specifi- cations	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	String (Max length:10)	1.0	It is the version of schema. It will be used to keep track of version of Invoice specification.
1.	IRN	0..1	Invoice Reference Number	Mandatory	String (Max length:50)	649b01ft	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back into registration request. In case the application sends this number then e-Invoice system will validate it and register the same number against this invoice. Invoice will be valid once it has this number and it is registered on E-invoice system.
2.	Invoice_type _code	1..1	Code for Invoice type.	Mandatory	String (Max length:10)	B2B/B2C/SE ZWP/ SEZWOP/ EXPW P/EXPWOP/ DEX P/ISD/BOS/ DC	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detailed JSON schema will mention these details later.
3.	Invoice_ Sub type_ code	1..1	Sub_Code for Invoice type.	Mandatory	Drop Down	Regular / Credit Note / Debit Note	Type of the Document can be used as Regular for Bill of Supply and Delivery Challan etc.
4.	Invoice Num	1..1	Invoice number	Mandatory	String(Max length:16)	Sa/1/2019	It will be as per the specifications prescribed for invoice number under the CGST/SGST Rule.
5.	Invoice Date	1..1	Invoice Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"
6.	Invoice_ currency_ code	1..1	Currency code	Optional	String (Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. One additional currency shall be used in the Invoice.
7.	Reverse charge	0..1	Reverse Charge.	Optional	Character	Y	Is the liability payable under reverse charge.
8.	**Delivery_or_ Invoice_ Period**	**0..1**		**Optional**			

9.	Invoice_ Period_Start_ Date	1..1	Invoice period start date.	Mandatory (if this section is selected or used)	string (DD/MM/ YYYY)	21-07-19	
10.	Invoice_ Period_End_ Date	1..1	Invoice Period End date.	Mandatory (if this section is selected or used).	string (DD/MM/ YYYY)	21-07-19	
11.	**Order and Sales Order Reference**	**0..1**		**Optional**			
12.	**Preceding Invoice Reference**	**0..n**					
13.	Preceeding_ Invoice_ Number	1..1	Detail of Base Invoice which is being amended by subsequent document.	Mandatory (if this section is selected or used).	String (Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of eversions of Credit notes, Debit Notes and other documents required under GST
14.	Invoice_ Document_ Reference	1.1	Invoice reference	Optional	String (Max length:20)	KOL01	This reference is kept for user to provide any additional fields e.g., some branch, its user id, their employee id, sales centre reference etc.
15.	Preceeding_ Invoice_Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	String (DD/MM/ YYYY)	21-07-19	
16.	**Other References**	**0..1**					
17.	Receipt_ Advice_ Reference	0..1	Terms reference	Optional	String (Max length:20)	CREDIT 30	This reference is kept for user to provide their receipt advice details to their customer.
18.	Tender_or_ Lot_ Reference	0..1	Lot / Batch Reference	Optional	String (Max length:20)	TENDERJAN 2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or Tender.
19.	Contract_ Reference	0..1	Contract Number	Optional	String (Max length:20)	CONT 23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract.
20.	External_ Reference	0..1	Any other reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
21.	Project_ Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project.
22.	Ref Num	0..1	Buyer's PO Reference number	Optional	String (Max length:16)	Vendor PO /1	

23.	Ref Date	0..1	Buyer's PO Reference date	Optional	String (DD/MM/ YYYY)	21-07-19	00-01-00
24.	**Supplier Information**	**1..1**		**Mandatory**			*A group of business terms providing information about the Supplier.*
25.	Supplier_ Legal_Name	1..1	Suppliers_ Legal_Name	Mandatory	String (Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier.
26.	Supplier_ trading_ name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier's name (also known as Business name).
27.	Supplier_GS TIN	1..1	GSTIN of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV75 89C1 ZO	GSTIN of the supplier
28.	Supplier_ Address1	1..1	Supplier's address1	Mandatory	string (Max length:100)	Vasanth Nagar	Address of the Supplier
29.	Supplier_ Address2	0..1	Supplier's address 2	Optional	String (Max length:100)	Bangalore	City of the Supplier
30.	Supplier_ City	1..1	Supplier 's address 2	Optional	String (Max length:50)	Bangalore	City of the Supplier
31.	Supplier_ State	1..1	Place	Mandatory	String (Max length:50)	Karnataka	State of the Supplier
32.	Supplier_ Pincode	1..1	PIN code	Mandatory	String (Max length:6)	560087	PIN code of the Supplier
33.	Supplier_ Phone	0..1	Phone	Optional	String (Max length:12)	9999999999	10 Digit Contact number of the Supplier.
34.	Supplier_ Email	0..1	e-mail id	Optional	String (Max length:50)	Supplier@ic ai.co m	Email id of the Supplier
35.	**Buyer Information**	**1..1**		**Mandatory**			**Header for Buyer information**
36.	Billing_ Name	1..1	Buyer's Legal name	Mandatory	String (Max length:100)	Adarsha	It will be legal name of buyer
37.	Billing_ Trade_Name	1..1	Buyer's Legal name	Mandatory	String (Max length:100)	Adarsha	It will be Trade Name of buyer
38.	Billing_ GSTIN	1..1	GSTIN	Mandatory	String (Max length:15)	29AACCR78 32C1 ZD	GSTIN of the Buyer
39.	Billing_POS	1..1	State code	Mandatory	String (Max length:2)	29	Place of supply code of Supply
40.	Billing_ Address1	1..1	Address1	Mandatory	String (Max length:100)	Address	Address of the Buyer
41.	Billing_ Address2	0..1	Address2	Optional	String (Max length:100)	Address	Address of the Buyer
42.	Billing_State	1..1	Place	Mandatory	String (Max length:50)	Bangalore	State of the Buyer
43.	Billing_ Pincode	1..1	PIN code	Mandatory	String (Max length:6)	560002	PIN code of the Buyer
44.	Billing_ Phone	0..1	Phone number	Optional	String (Max length:12)	080 2223323	Contact number of the Buyer
45.	Billing_ Email	0..1	E Mail id	Optional	String (Max length:50)	billing@icai. com	Email id of the buyer. This should be provided to help E- Invoicing system to receive this invoice on mail.

46.	**Payee Information (Seller payment information)**	**0..1**		**Optional**			*Header for Payee Information—person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier.*
47.	Payee_Name	1..1	Payee name	Mandatory	String (Max length:100)		Name of the person to whom payment is to be made.
48.	Payee_ Financial_ Acco unt	1..1	Account Number	Mandatory	String (Max length:18)		Account number of Payee
49.	Mode of Payment	1..1	Payment mode	Mandatory	String (Max length:6)	Cash/Credit/ Dire ct Transfer	Cash/Credit/Direct Transfer
50.	IFSC	1..1	Indian Financial System Code (IFSC Code)	Mandatory	String (Max length:11)		A group of business terms to specify Branch of Payee.
51.	Payment_ Terms	0..1	Payment Terms	Optional	String (Max length:50)		Terms of Payment with the recipient if to be provided.
52.	Payment_ Instruction	0..1	Payment Instruction	Optional	String (Max length:50)		A group of business terms providing information about the payment.
53.	Credit_ Transfer	0..1		Optional	String (Max length:50)		A group of business terms to specify credit transfer payments.
54.	Direct_Debit	0..1		Optional	String (Max length:50)		A group of business terms to specify a direct debit.
55.	Credit Days	0..1	Due date of Credit	Optional	Numeric (Min length:1 Max length:3)	30-11-2019	The date when the payment is due. Format "DD-MM-YYYY".
56.	**Delivery Information**	**1..1**		**Mandatory**			A group of business terms providing information about where and when the goods and services invoiced are delivered.
57.	Dispatch From Details	1..1	DISPATCH from details	Mandatory	Refer A 1.1		
58.	ECOM_ GSTIN	0..1	e- Commerce GSTIN	Optional	String (Max length:15)		Mention GSTIN of E-commerce operator if supply is made through him.
59.	ECOM_POS	0..1	State code	Optional	String (Max length:2)	29	Mention Place of Supply if supply is made through E-Commerce Operator.
60.	**Invoice Item Details**	**1..n**		**Mandatory**			
61.	List {items}		Items	Mandatory	Refer A 1.2		A group of business terms providing information about the goods and services invoiced.
62.	**Document Total**	**1..1**		**Mandatory**			
63.	Total Details	1..1	Bill Total Details	Mandatory	Refer A 1.3		0
64.	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)		When tax currency code is provided, two instances of

							the tax total must be present, but only one with tax subtotal.
65.	Sum_of_ Invoice_ line_net_ amount	0..1	Item level net amount	Optional	Decimal (10,2)		Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
66.	Sum_of_ allowances_ on_ document_ level	0..1	Total discount	Optional	Decimal (10,2)		Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.
67.	Sum_of_ charges_on_ document_ level	0..1	Total other charges	Pptional	Decimal (10,2)		Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
68.	Pre Tax Details		Break up of the tax rate at invoice level	Optional	Refer A 1.3		The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.
69.	Paid_amount	1..1	Paid amount	Mandatory	Decimal (10,2)		The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70.	Amount_ due_for_ payme nt	1..1	Payment Due	Mandatory	Decimal (10,2)		The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71.	**Extra Information**	**0..1**		**Optional**			
72.	Tax_Scheme	1..1	GST, Excise, Custom, VAT eyc.	Mandatory	String (Max length:4)	GST,CUST, VAT etc..	Mandatory element. Use "GST"
73.	Remarks	0..1	Remarks/Note	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
74.	**Additional_ Supporting_ Documents**	**0..n**		**Optional**			
75.	Additional_ Supporting_ Documents_ url	0..1	Supporting document URLs.	Optional	String (Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
76.	Additional_ Supporting_	0..1	Supporting document in base 64	Optional	String (Max length:1000)		A group of business terms providing information about additional supporting

Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
	Documents		format.				documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
77.	Invoice_ Allowances_ or_Charges	0..1	Total Value of allowances and charges at invoice level.	Optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.
78.	**E-way Bill Details**	**0..1**		**Optional**			
79.	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29AADFV75 89C1 ZO	GSTIN :: 29AMRPV8729L1Z1
80.	Trans Mode	1..1	Mode of transportati on	Road / Rail / Air/Ship	Drop Down - Fixed		1/2/3/4
81.	Trans Distance	1..1	Distance of transportati on		Decimal (10,2)		20
82.	Transporter Name	0..1	Transporter Name		String (Max length:100)		SPURTHI R
83.	Trans Doc No	0..1	Transporter Doc No				TA120; Mandatory if the mode of transport is other than by Road
84.	Trans Doc Date	0..1	Transporter Doc Date		String (DD/MM/ YYYY)	21-07-2019	20-9-2017
85.	Vehicle No	1..1	Vehicle No	Optional	string (Max length:20)		KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86.	**Signature Details**	**0..1**		**Mandato ry**			
87.	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	An optional field since it is signed by the GSTN Portal also and data travels through secured platform.
	A 1.0 Ship To Details	0..1					
Sl. No.	**Parameter Name**		**Description**		**Field Specifi-cations**	**Sample Value**	
1.	Shipping To_Name	1..1	Shipping To_Legal_ Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1.	Shipping To_Name	1..1	Shipping To_Trade_ Name	Mandatory	String (Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

2.	Shipping To_GSTIN	1..1	Shipping To_GSTIN	Mandatory	String (Max length:100)	36AABCT22 23L1 ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3.	Shipping To_Address1	1..1	Shipping To_ Address1	Mandatory	String (Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4.	Shipping To_Address 2	0..1	Shipping To_ Address2	Optional	String (Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5.	Shipping To_Place	0..1	Shipping To_Place	Optional	String (Max length:50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
6.	Shipping To_Pincode	1..1	Shipping To_Pincode	Mandatory	String (Max length:6)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
7.	Shipping To_State	1..1	Shipping To_State	Mandatory	String (Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8.	Subsupply Type		Supply Type	Mandatory	String (Max length:2)	Supply/export/ J obwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9.	Transaction Mode		Transaction Mode	Mandatory	String (Max length:2)	Regula/Bil To/ ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

A 1.1   Dispatch From Details

Sl. No.	Parameter Name		Description		Field Specifi-cations	Sample Value	
1.	Company_ Name	1..1	Company_ Name	Mandatory	String (Max length:60)	ICAI	Details of person and address wherefrom goods are dispatched.
2.	Address1	1..1	Address1	Mandatory	String (Max length:100)	Vasanth Nagar	Details of person and address wherefrom goods are dispatched.
2.	Address2	0..1	Address2	Optional	String (Max length:100)	Millers Road	Details of person and address wherefrom goods are dispatched.
3.	City	1..1	Place	Optional	String (Max length:100)	Bangalore	Details of person and address wherefrom goods are dispatched.
4.	State	1..1	State	Mandatory	String (Max length:2)	Karnataka	Details of person and address wherefrom goods are dispatched.
5.	Pincode	1..1	Pincode	Mandatory	String (Max length:6)	560087	Details of person and address wherefrom goods are dispatched.

	A1.2 Item Details	1..n					
Sl. No	Parameter Name		Description		Field Specifi-cations	Sample Value	
1.	SLNO	1..1	Serial Number	Mandatory	int	1,2,3	
2.	Item Description	0..1	Item description	Optional	string (Max length:300)	Mobile	The identification scheme identifier of the Item classification identifier.
3.	IS Service	0..1	IS Service	Optional	Character	Y/N	Specify whether supply is that of Services or not.
4.	HSN code	0..1	HSN code	Optional	String (Max length:8)	1122	A code for classifying the item by its type or nature.
5.	Batch	0..1	...	Optional	Refer A 1.3.1	galaxy	Batch number details are important to be mentioned for certain set of manufacturers.
6.	Barcode	0..1	Item Barcde	Optional	String (Max length:30)	b123	Barcoding if to be provided need to be specified.
7.	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8.	Free Qty	0..1	Free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9.	UQC	0..1	uom	Optional	String (Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
10.	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11.	Gross Amount	1..1	Gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.
12.	Discount Amount	0..1	Discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.

13.	Pre Tax Amount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, whenever there is a change in the assesseable value then pretax amount should be used for.
14.	Assesseeble Value	1..1	Net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative.
15.	GST Rate	1..1	Rate	Mandatory	Decimal (3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.
16.	Iamt	0..1	IGST Amount as per item	Mandatory	Decimal (11,2)		A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons.
17.	Camt	0..1	CGST Amount as per item	Mandatory	Decimal (11,2)	650.00	
18.	Samt	0..1	SGST Amount as per item.	Mandatory	Decimal (11,2)	650.00	
19.	Csamt	0..1	CESS Amount as per item.	Optional	Decimal (11,2)	65.00	
20.	State Cess Amt	0..1	State cess amount as per item.	Optional	Decimal (11,2)	65.00	
21.	Other Charges	0..1	Other if any	Optional	Decimal (11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22.	Invoice_ line_net_ amount	0..1	Invoice line Net Amount	Optional	Decimal (11,2)		The total amount of the Invoice line. The amount is "net" without GST, *i.e.* inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23.	Order Line_ Reference	0..1	Reference to purchase order	Optional	String (50)		Reference of purchase order.
24.	ItemTotal	1..1	Net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the Invoice.
25.	Origin_ Country	0..1	Origin country of item	Optional	String(Max length:2)		This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26.	Serial No Details	0..1	...	Optional	Refer A 1.3.2		

	A1.3 Total Details	1..1		Mandatory			
Sl. No.	Parameter Name		Description		Field Specifi- cations	Sample Value	
1.	IGST Value	0..1	IGST Amount as per invoice	Optional	Decimal (11,2)		Appropriate taxes based on the provisions of the GST Act and Rules will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
2.	CGST Value	0..1	CGST Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
3.	SGST Value	0..1	SGST Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
4.	CESS Value	0..1	Cess Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
5.	State Cess Value	0..1	State cess Amount as per invoice.	Optional	Decimal (11,2)		Taxable value as per the provisions of the GST Act to be specified.
6.	Rate	0..1	Tax Rate	Optional	Decimal (11,2)		Tax Rate
7.	Freight	0..1	Charges	Optional	Decimal (11,2)		
8.	Insurance	0..1	Charges	Optional	Decimal (11,2)		
9.	Packaging and Forwarding	0..1	Charges	Optional	Decimal (11,2)		
10.	Other Charges	0..1	Pretax/post charges	Optional	Decimal (11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11.	Roundoff	0..1	Round off value	Optional	Decimal (11,2)		The amount to be added to the invoice total to round off to the amount to be paid. Must be rounded off to maximum 2 decimals.
12.	Total Invoice Value	1..1	Total amount	Mandatory	Decimal (11,2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.
	A 1.3.1 Batch Details	1..1					
Sl. No.	Parameter Name		Description		Field Specifi- cations	Sample Value	
1.	Batch Name	1..1	Batch number/nam e	Mandatory	String (Max length:20)		Batch number details are important and to be mentioned for certain set of manufacturers.

Sl. No.	Parameter Name		Description		Field Specifications	Sample Value	
2.	Batch Expiry Date	0..1	Expiry Date	Optional	String (DD/MM/YYYY)		Expiry Date of the Batch
3.	Warranty Date	0..1	Warranty Date	Optional	String (DD/MM/YYYY)		Warranty Date of the ITEM
	A 1.3.2 Serial Number Details	**0..1**					
Sl. No.	**Parameter Name**		**Description**		**Field Specifications**	**Sample Value**	
1.	Serial Number	1..1	Serial Number in case of each item having unique number	Optional	String (Max length:15)		0
2.	Other Detail1	0..1	Other detail of serial number	Optional	String(Max length:10)		0
3.	Other Detail2	0..1	Other detail of serial number	Optional	String (Max length:10)		0
	A 1.3.3 PreTax Details						
Sl. No.	**Parameter Name**		**Description**		**Field Specifications**	**Sample Value**	
1.	Pretax Particulars		Pretax ledger/ particulars	Optional	String (Max length:100)		0
2.	Tax On		Pretax on gross amount or any other	Optional	Decimal (11,2)		0
3.	Amount		Amount	Optional	Decimal (11,2)		0

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By order,

SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh *vide* EXN-F(10)-13/2017, dated the 27th June, 2017, *vide* number EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 75/2019 – State Tax, dated 15th January, 2020 published in Rajpatra, Himachal Pradesh *vide* number EXN-F(10)-25/2019 on 17th January, 2020.

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HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA

NOTIFICATION

Shimla, the 20th January, 2020

No. HPERC/Secy./151.—WHEREAS the Himachal Pradesh Electricity Regulatory Commission has notified the Himachal Pradesh Electricity Supply Code, 2009 published in the Rajpatra, Himachal Pradesh, dated 29th May, 2009 (hereinafter referred as "the said Code").The said Code came into force from 29th May, 2009 and subsequently certain amendments were also incorporated in the same;