

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 22nd July, 2022

No. G.S.R. 52/P.A.5/2017/S.164/Amd.(44)/2022.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

AMENDMENT

- (1) These rules may be called the Punjab Goods and Services Tax (Amendment) Rules, 2022.
(2) They shall come into force from 1st January, 2020.

2. In the Punjab 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; and
(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 words "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 <input type="checkbox"/>	No <input type="checkbox"/>
	(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		

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

- (a) in serial number 2 under the heading "Notice to Return Defaulter under section 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 number 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.".

2. 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 that 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 reference.

FORM GST INV - 1 (See rules 48)							
Serial No.	Technical Fieldname	Cardinality	Small Description of the field	Is it Mandatory on invoice ?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	String (Maximum 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(Maximum 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 in response to registration request. In case application send this number, then, e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only 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(Maximum length:10)	B2B/B2C/SEZ WP/SEZWOP/E XP WP/EXPWOP/D EXP/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. Detail JSON schema will mention these details later.
3.	Invoice Subtype 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 invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
5.	Invoice Date	1..1	Invoice Date	Mandatory	string (DD/MM/YYYY)	21/7/2019	The date when the Invoice was issued.Format "DDMMYYYY"
6.	Invoice currency code	1..1	Currencycode	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
7.	Reverse charge	0..1	Reverse Charge	Optional	Character	Y	Is the liability payable under reverse charge in the Invoice.
8.	Delivery or Invoice Period	0..1		Optional	-	-	

9.	Invoice_Period_Start_Date	1..1	Invoice period startdate	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19	-
10.	Invoice_Period_End_Date	1..1	Invoice Period Enddate	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.	Preceding 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 e versions 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 for e.g., some branch, their user id, their employee id, sales centre reference etc.

15.	Preceding_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(Maximum length:20)	CREDIT30	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(Maximum length:20)	TENDERJAN2020	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(Maximum length:20)	CONT23072019	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(Maximum 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(Maximum length:20)	PITCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project.
22.	Ref Num	0..1	Vendor.PORreference number	Optional	string(Maximum length:16)	Vendor PO /1	0
23.	Ref Date	0..1	Vendor.PORreference date	Optional	string (DD/MM/YYYY)	21-07-19	00-01-00
24.	Supplier Information	1..1		Mandatory			<i>A group of business terms providing information about the Supplier.</i>

	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	string(Maximum length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier.
25.	Supplier_Legal_Name	1..1	Supplier_Legal_Name				
26.	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	String (Maximum length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).
27.	Supplier_GSTIN	1..1	GSTIN of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C IZO	GSTIN of the supplier.
28.	Supplier_Address 1	1..1	Supplier address 1	Mandatory	string(Maximum length:100)	Vasanth Nagar	Address of the Supplier
29.	Supplier_Address 2	0..1	Supplier address 2	Optional	string(Maximum length:100)	Bangalore	City of the Supplier
30.	Supplier_City	1..1	Supplier address 2	Optional	string(Maximum length:50)	Bangalore	City of the Supplier
31.	Supplier_State	1..1	Place	Mandatory	string(Maximum length:50)	Karnataka	State of the Supplier
32.	Supplier_Pincode	1..1	Pincode	Mandatory	string(Maximum length:6)	560087	Pincode of the Supplier

33.	Supplier_Phone	0..1	Phone	Optional	string(Maximum length:12)	9999999999	Contact number of the Supplier
34.	Supplier_Email	0..1	eMail id	Optional	string(Maximum length:50)	Supplier@icai.co in	Email id of the Supplier.
35.	Buyer Information	1..1		Mandatory			Header for Buyer information
36.	Billing_Name	1..1	Buyer Legalname	Mandatory	String (Maximum length:100)	Adarsha	It will be legal name of buyer.
37.	Billing_Trade_Name	1..1	Buyer Legalname	Mandatory	string(Maximum length:100)	Adarsha	It will be Trade Name of buyer.
38.	Billing_GSTIN	1..1	GSTIN	Mandatory	String (Maximum length:15)	29AACCR7832C 1ZD	GSTIN of the Buyer.
39.	Billing_POS	1..1	State code	Mandatory	String (Maximum length:2)	29	Place of supply code of Supply.
40.	Billing_Address1	1..1	Address1	Mandatory	string(Maximum length:100)	Address	Address of the Buyer.
41.	Billing_Address2	0..1	Address2	optional	string(Maximum length:100)	Address	Address of the Buyer.

42.	Billing_State	1..1	Place	Mandatory	string(Maximum length:50)	Bangalore	State of the Buyer.
43.	Billing_Pincode	1..1	pincode	Mandatory	string(Maximum length:6)	560002	Pin code of the Buyer.
44.	Billing_Phone	0..1	Phone number	Optional	string(Maximum length:12)	080 2223323	contact number of the Buyer.
45.	Billing_Email	0..1	eMail id	Optional	string(Maximum 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			<i>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.</i>
47.	Payee_Name	1..1	Payee name	Mandatory	string(Maximum length:100)		Name of the person to whom payment is to be made.
48.	Payee_Financial_Account	1..1	Account Number	Mandatory	string(Maximum length:18)		Account number of Payee.
49.	Mode of Payment	1..1	Paymentmode	Mandatory	string(Maximum length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer.

50.	Financial Institution Branch	1..1	Financial Institution Branch (IFSCCode)	Mandatory	string(Maximum length:11)	-	A group of business terms to specify Branch of Payee.
51.	Payment Terms	0..1	Payment Terms	Optional	string(Maximum length:50)	-	Terms of Payment with the recipient if to be provided.
52.	Payment Instruction	0..1	Payment Instruction	Optional	string(Maximum length:50)	-	A group of business terms providing information about the payment.
53.	Credit Transfer	0..1		Optional	string(Maximum length:50)	-	A group of business terms to specify credit transfer payments.
54.	Direct Debit	0..1		Optional	string(Maximum length:50)	-	A group of business terms to specify adirect debit.
55.	CreditDays	0..1	Due date of Credit	Optional	Numeric(Min length:1Max 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-CommerceGSTIN	Optional	String (Maximum length: 15)		Mention of E commerce operator is supply is made through him.
59.	ECOM_POS	0..1	State code	Optional	String (Maximum length:2)	29	Mention of E commerce operator is supply is made through him.
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 othercharges	optional	Decimal (10,2)	-	Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.

68.	PreTaxDetails		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_payment	1..1	PaymentDue	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 etc.	Mandatory	string(Maximum length:4)	Mandatory element. Use "GST".
73.	Remarks	0..1	Remarks/ Note	Optional	string(Maximum length:100)	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(Maximum length: 100)	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The 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_Documents	0..1	Supporting document in base64 format.	optional	string(Maximum length: 1000)	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The 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.	eway Bill Details	0..1		Optional		

79.	Transporter ID	1..1	TransporterId	Optional	Alphanumeric with 15 characters	29AADFV7589C IZO	GSTIN :: 29AMRPV8729L1Z1
80.	Trans Mode	1..1	Mode of transportation	Road /Rail / Air /Ship	Drop Down = Fixed	-	1/2/3/4
81.	Trans Distance	1..1	Distance of transportation		Decimal (10,2)	-	20
82.	Transporter Name	0..1	TransporterName		string(Maximum length:100)	-	SPURTHIR
83.	Trans DocNo	0..1	Transporter Doc No		-	-	TA120. Mandatory if the mode of transport is other than by Road.
84.	Trans DocDate	0..1	TransporterDoc Date		string(DD/MM /YYYY)	21-07-2019	20/9/2017
85.	Vehicle No	1..1	Vehicle No	Optional	string(Maximum length:20)	-	KAI2KAI234 or KAI2K1234 or KAI23456or KAR1234.
86.	Signature Details	0..1		Mandatory			
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 thru secured platform

S.N.	A.1.0 Ship To Details Parameter Name	0..1	Description	Mandatory	Field Specifications	Sample Value	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	ShippingTo_Legal_Name	Mandatory	String (Maximum 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	ShippingTo_Trade_Nam e	Mandatory	String (Maximum 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	ShippingTo_GSTIN	Mandatory	String (Maximum length: 100)	36AABCT2223L1 ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3	Shipping To_Address 1	1..1	Shipping To_Address1	Mandatory	String (Maximum 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 (Maximum 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(Maximum length: 50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

							or are delivered.
6.	Shipping To_Pincode	1..1	Shipping To_Pincode	Mandatory	String (Maximum 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	Shippinl To_State	Mandatory	String (Maximum length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8.	Sub supply Type		Supply Type	Mandatory	String(Maximum length:2)	Supply/ export/Job work	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9.	Transaction Mode		TransactionMode	Mandatory	String(Maximum length:2)	Regular/ Bil To/ Ship To	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							
S.N.	Parameter Name		Description		Field Specifications	Sample Value	
1	Company_Name	1..1	Company_Name	Mandatory	string(Maximum length:60)	ICAI	Detail of person and address where from goods are dispatched.

2.	Address1	1..1	Address1	Mandatory	string(Maximum length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.
2.	Address2	0..1	Address2	Optional	string(Maximum length:100)	Millers Road	Detail of person and address wherefrom goods are dispatched.
3.	City	1..1	Place	Optional	string(Maximum length:100)	Bangalore	Detail of person and address wherefrom goods are dispatched.
4.	State	1..1	State	Mandatory	String(Maximum length:2)	Karnataka	Detail of person and address wherefrom goods are dispatched.
5.	Pincode	1..1	Pincode	Mandatory	string(Maximum length:6)	560087	Detail of person and address wherefrom goods are dispatched.
	A.1.2 Item Details	1..n					
S. N:	Parameter Name		Description		Field Specifications	Sample Value	-
1.	SLNO	1..1	Serial Number	Mandatory	Int	1,2,3	-
2.	Item Description	0..1	Item description	optional	string(Maximum 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(Maximum 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 Barcode	Optional	string(Maximum 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.	FreeQty	0..1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9.	UQC	0..1	uom	Optional	string(Maximum 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 UNECE 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 gross amount	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 cannot 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 assessable value then pretax amount should be used for.
14	Assesseble 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	Item Total	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(Maximum 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		

S No	A 1.3 Total Details Parameter Name	1..1	Description	Mandatory	Field Specifications	Sample Value
1	IGST Value	0..1	IGST Amount as per invoice	Optional	Decimal(11,2)	- Appropriate taxes based on rule 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 Act to be specified.
3	SGST Value	0..1	SGST Amount as per invoice	Optional	Decimal (11,2)	- Taxable value as per Act to be specified.
4	CESS Value	0..1	cess Amount as per invoice	Optional	Decimal(11,2)	- Taxable value as per Act to be specified.
5	State Cess Value	0..1	State cess Amount as per invoice	Optional	Decimal (11,2)	- Taxable value as per 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/postcharges	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 the amount to be paid. Must be rounded 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					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Batch Name	1..1	Batch number/ name	Mandatory	□ string(Maximum length:20)	-	Batch number details are important to be mentioned for certain set of manufacturers.
2	Batch Expiry Date	0..1	Expiry Date	optional	string(DD/MM/ YYYY)	-	Expiry Date of the Batch.
3	Warranty Date	0..1	WarrantyDate	Optional	string(DD/MM/ YYYY)	-	Warranty Date of the ITEM.
	A 1.3.2 Serial Number Details	0..1					
S 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(Maximum length:15)	-	0
2	OtherDetail1	0..1	other detail of serial number	Optional	string(Maximum length:10)	-	0
3	OtherDetail2	0..1	other detail of serial number	Optional	string(Maximum length:10)	-	0
A1.3.3 PreTaxDetails							
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Pretax Particulars		Pretax ledger/particulars	Optional	string(Maximum length:100) Decimal (11,2)	-	0
2	Tax On		Pretax on gross amount or any other	Optional	Decimal (11,2)	-	0
3	Amount		Amount	Optional	Decimal (11,2)	-	0

5.

AJOY SHARMA,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.