

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE & TAXES**  
**VYAPAR BHAWAN, I.P. ESTATE, NEW DELHI-110002**  
**(POLICY BRANCH)**

No. F.3 (506)/GST/Policy/2023/846 - 855

Dated: 16 / 08/2023

**CIRCULAR NO.10/2023- GST OF State Tax**  
**(Ref. Circular No. 198/10/2023-GST of Central Tax)**

**Subject: Clarification on issue pertaining to e-invoice.**

Representations have been received seeking clarification with respect to applicability of e-invoice under rule 48(4) of Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as "DGST Rules") w.r.t supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/local authorities/PSUs registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the Delhi Goods and Services Tax Act, 2017 (here in after referred to as "DGST Act").

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of its powers conferred by section 168 of the DGST Act, hereby clarifies the issue as under:

S. No.	Issue	Clarification
1.	Whether e-invoicing is applicable for supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/PSUs which are registered solely for the purpose of deduction of tax at source as	Government Departments or establishments/ Government agencies/local authorities/PSUs, which are required to deduct tax at source as per provisions of section 51 of the DGST/SGST Act, are liable for compulsory registration in accordance with section 24(vi) of the DGST Act. Therefore, Government Departments or establishments/Government agencies/local authorities/PSUs, registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the DGST Act, are to

	per provisions of section 51 of the DGST Act?	be treated as registered persons under the GST Law as per provisions of clause (94) of section 2 of DGST Act. Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/Government agencies/local authorities/PSUs, etc under rule 48(4) of DGST Rules.
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3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Pr. Commissioner, Trade and Tax.

(A. ANBARASU)

PR. COMMISSIONER (STATE TAX)

No. F.3(506)/GST/Policy/2023/846-255

Dated: 16.08.2023.

Copy to:-

1. All Spl./Addl./Joint Commissioners, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02.
2. Special Commissioner,(PR), Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 for publicity of the contents of this circular.
3. Joint Director, IT for uploading the circular on website of the Department.
4. The President/General Secretary, Sales Tax Bar Association(Regd.), Vyapar Bhawan, I.P. Estate, New Delhi-02
5. All Assistant Commissioner/AVATOs Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan, I.P. Estate, New Delhi-02 through Zonal Commissioners.
6. PS to the Commissioner, Department of Trade & Taxes, GNCT of Delhi, Vyapar Bhawan I.P. Estate, New Delhi-02.
7. Guard File.

(RITA KAUSHIK)

Assistant Commissioner (Policy)