

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.II)

Dated: 30<sup>th</sup> July 2020

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Nagaland Goods and Services Tax (Forty Sixth Amendment) Rules, 2020.  
(2) They shall come into force on the date of issue of this notification.
  
2. In the Nagaland Goods and Services Tax Rules, 2017, for **FORM GST INV-01**, the following form shall be substituted, namely:-

**“FORM GST INV – 1**

*(See Rule 48)*

**Format/Schema for e-Invoice**

**Note 1:** Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

**0..1:** It means that reporting of item is optional and when reported, the same cannot be repeated.

**1..1:** It means that reporting of item is mandatory but cannot be repeated.

**1..n:** It means that reporting of item is mandatory and can be repeated more than once.

**0..n:** It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references.*

**Note 2:** Field specification Number (*Max length: m, n*) indicates ‘m’ places before decimal point and ‘n’ places after decimal point. For example, *Number (Max length: 3,3) will have the format 999.999*

<b>Schema (Version 1.1)</b>							
Sr. No.	Technical name of the field	Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.	Basic Details	1..1		Mandatory			Header for Basic Details

1.0	Version	1..1	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Length:64)	a5c12dca80e7433217.....ba4013750f2046f229	<p>This will be a unique reference number for the invoice.</p> <p><b><u>However, the supplier will not be populating this field.</u></b></p> <p>The registration request may not have this field populated.</p> <p>The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request.</p> <p>e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.</p>
1.2	Supply Type Code	1..1	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP	<p>This will be the code to identify type of supply.</p> <p><b>B2B:</b> Business to Business</p> <p><b>B2C:</b> Business to Consumer</p> <p><b>SEZWP:</b> To SEZ with Payment</p> <p><b>SEZWOP:</b> To SEZ without Payment</p> <p><b>EXPWP:</b> Export with Payment</p> <p><b>EXPWOP:</b> Export without Payment</p> <p><b>DEXP:</b> Deemed Export</p>
1.3	Document Type Code	1..1	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	<p>Type of Document:</p> <p><b>INV</b> for Invoice,</p> <p><b>CRN</b> for Credit Note,</p> <p><b>DBN</b> for Debit note.</p>
1.4	Document Num	1..1	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document Date	1..1	Document Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"

