



MAJESTY LEGAL

Advocates & Solicitors

CALCUTTA HIGH COURT:- CARRYING OF PHYSICAL COPY OF INVOICE IS MANDATORY

(J.K. JAIN BUILDTECH INDIA PVT. LTD. v. ASSISTANT COMM'R¹)

In the above mentioned judgment of Calcutta High Court it is clear that a physical invoice must always accompany a consignment of goods that are being transported. However, it should be noted that for an e-invoice, it is sufficient to electronically produce the QR² code containing the invoice reference number for verification by the appropriate officer. As per Rule 138(2):- "The QR code having an embedded IRN³ may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice in case the invoice is issued in the manner prescribed under sub-rule(4) of rule 48."

HIGHLIGHTS OF THE CASE:

- The matter in dispute was whether an invoice in physical form should accompany a consignment of goods being transported. A penalty was imposed on the petitioner for not carrying the invoice in physical form; however, e-way bill was accompanying the consignment. The petitioner argued that Rule 138A (1a)⁴ does not provide for the production of invoice in physical form and it is sufficient for a person to carry the invoice in electronic or digital form.
- The Hon'ble Court observed that when the mentioned provision specifically provided for that devices and document to be carried by a person-in-charge of a conveyance including the invoice, meaning thereby that the invoice has to be carried in physical form and in case of need same shall be produced in the physical form.
- The Hon'ble High Court provided petitioner an opportunity to produce the physical invoice before the authorities and directions were given to the authority to adjudicate the matter after consideration of invoice.

TEAM MAJESTY LEGAL⁵

OFFICE : B-87, Alaknanda Apartment, G-1, Ganesh Marg/Moti Marg, Bapu Nagar, Jaipur, Rajasthan 302015.
https://maps.app.goo.gl/BsUvY9RWyvUt6JcB9?g_st=iw

CHAMBER: 204, E-Block, Rajasthan High Court, Jaipur.

MOBILE No. : 9785461395

E-MAIL : mahi@majestylegal.in

WEBSITE : www.majestylegal.in

¹ WPA 3415 of 2022

² Quick Response

³ Invoice Reference Number

⁴ Documents and devices to be carried by a person in charge of a conveyance (CGST Rule, 2017)

⁵ Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of the above highlights is to provide insights on law, statutes and dispensation in nature, not to be deemed as legal advice.