

**GOVERNMENT OF KARNATAKA**  
(Department of Commercial Taxes)

No. KSA/GST.CR-05/2019-20

Office of the Commissioner of  
Commercial Taxes  
Vanijya Therige Karyalaya,  
Gandhinagar,  
Bengaluru-560009, Dated: 23-06-2021

**COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-09/2021**

**Subject: Clarification in respect of applicability of Dynamic Quick Response (QR)  
Code on B2C invoices and compliance of Notification (08/2020) No FD 03  
CSL 2020 (e), dated 27th March 2020 - Reg**

Notification (08/2020) No FD 03 CSL 2020 (e), dated 27th March 2020 had been issued which requires Dynamic QR Code on B2C invoice issued by taxpayers having aggregate turnover more than 500 crore rupees, **w.e.f. 01.12.2020**. Further, vide Notification (03/2021) No FD 16 CSL 2021, dated 12<sup>th</sup> April 2021, penalty has been waived for non-compliance of the provisions of Notification (08/2020) No FD 03 CSL 2020 (e) for the period from 01<sup>st</sup> December, 2020 to 30<sup>th</sup> June, 2021, subject to the condition that the said person complies with the provisions of the said notification from 1<sup>st</sup> July, 2021. Further, various issues on Dynamic QR Code have been clarified vide Commissioner of Commercial Taxes Circular No. GST-19/2020-21, dated: 17.03.2021.

2. Various references have been received from trade and industry seeking clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of Notification (08/2020) No FD 03 CSL 2020 (e), dated 27th March 2020 as amended. The issues have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the KGST Act, 2017, hereby clarifies the issues in the table below:

1.	Whether Dynamic QR Code is to be provided on an invoice, issued to a person, who has obtained a Unique Identity Number as per the provisions	Any person, who has obtained a Unique Identity Number (UIN) as per the provisions of Sub-Section 9 of Section 25 of KGST Act 2017, is not a “registered person” as per the definition of registered
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