



**Circular No: IEX/MO/387/2021**

**Date: 15 January 2021**

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**E-Invoice for REC/Escerts Transaction value w.e.f. 01 January 2021**

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Dear Members/Clients

In pursuance of Rules, Byelaws and Business Rules of the Exchange, Members of the Exchange are notified as under: -

Further to our earlier Circular No: IEX/MO/373/2020 dated 07/10/2020 regarding E-invoice. The Government vide Notification No. 88/2020 – Central Tax exercised the power conferred by rule 48(4) and notified registered person, whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds rupees 100 crores, as a class of registered person who shall prepare the E-invoice and other prescribed documents, in terms of rule 48(4) in respect of supply of goods and /or services to a registered person.

As Exchange facilitate the RECs/EScerts sellers to meet their GST compliance requirements on transaction value of the certificates traded on Exchange platform, all Members are requested to provide required detail of their clients who are required to generate E-invoice for transaction value of the certificates traded by them on Exchange platform.

For any clarification Members may contact undersign on 0120-4648100 or mail at membership@iexindia.com.

**For and on behalf of  
Indian Energy Exchange Limited**

(Sd/-)  
**Amit Kumar**  
**Senior Vice President**  
**(Market Operations)**

----- Corporate office-----

Indian Energy Exchange Limited

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