India Localization SuiteTax

Beta
July 31, 2019
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India Localization SuiteTax

India Localization SuiteTax Engine (Beta)

**Warning:** India Localization SuiteTax Engine is a beta feature. The contents of this feature are preliminary and may be changed or discontinued without prior notice. Any changes may impact the feature's operation with the NetSuite application. NetSuite warranties and product service levels shall not apply to the feature or the impact of the feature on other portions of the NetSuite application. NetSuite may review and monitor the performance and use of this feature. The documentation for this feature is also considered a beta version and is subject to revision.

Overview

The topics under this section are for NetSuite accounts where the SuiteTax feature is enabled. For accounts without SuiteTax, see .

India Localization SuiteTax Engine is a SuiteApp developed by NetSuite using the NetSuite India SuiteTax Engine plug-in.

The India Localization SuiteTax Engine SuiteApp helps manage transactions and numerous special tax situations and rules, such as Tax Deduction at Source (TDS), Goods and Services Tax (GST), Tax on tax, and reverse charges. When the SuiteTax feature is enabled in your NetSuite account, you can use the India Localization SuiteTax Engine as the tax calculation engine for your nexuses.

Contact your NetSuite account manager for information about tax engine implementations.

Supported Features

The India Localization SuiteTax Engine provides the following features that are specific to India business tax requirements:

- **Manage and calculate Tax Deduction at Source (TDS)**
  
  Using the TDS feature of the SuiteApp allows you to perform the following processes:
  
  - Automated creation of tax records for TDS calculation such as tax codes (Section Code and Challan Code) and tax types.
  - Calculation of TDS when processing Vendor Bills based on your preferred set of TDS tax rate rules.
  - View and prepare TDS tax details in preparation for submission to tax authorities and for tax return filing purposes.
  - Generation of TDS challan voucher.

- **Manage and calculate India Goods and Services Tax (GST)**
  
  Using the India GST feature of the SuiteApp allows you to perform the following processes:
  
  - Automated creation of tax records for India GST calculation such as tax codes (HSN and SAC Codes) and tax types.
  - Calculation of GST when processing sales and purchase transactions based on your preferred set of India GST tax rate rules.
  - View and prepare GST tax details in preparation for submission to tax authorities and for tax return filing purposes.
Support export and importing of goods and services under GST regulations
Support E-Way Bill processing for India
Ability to create statutory adjustment journal

To set up the India Localization SuiteTax Engine, see Setting Up the India Localization SuiteTax Engine.
To use this SuiteApp to calculate and manage TDS for India, see Tax Deduction at Source (TDS).
To use this SuiteApp to calculate and manage GST for India, see India Goods and Services Tax (GST).

Setting Up the India Localization SuiteTax Engine

Prerequisites
To install India Localization SuiteTax Engine SuiteApp, you need to have SuiteTax shared and enabled in your account.

If you are interested in using the SuiteTax feature, contact your NetSuite account manager and submit a SuiteTax enablement request with the help of NetSuite Customer Support. Your SuiteTax enablement request will be reviewed by the SuiteTax approval team. If your request has been approved, the SuiteTax feature will be shared to your NetSuite account.

To enable the SuiteTax feature, go to Setup > Company > Enable Features. Check the SuiteTax box on the Tax subtab. For more information, see the help topic General SuiteTax Topics.

Additionally, the following features must be enabled before installing the India Localization SuiteTax Engine. For more information, see the help topic Enabling Features.

<table>
<thead>
<tr>
<th>Feature</th>
<th>Enable Features Subtab</th>
</tr>
</thead>
<tbody>
<tr>
<td>SuiteTax</td>
<td>Tax</td>
</tr>
<tr>
<td>Custom Records</td>
<td>SuiteCloud</td>
</tr>
<tr>
<td>Custom Transactions</td>
<td>SuiteCloud</td>
</tr>
</tbody>
</table>

Key points before using the India Localization SuiteTax Engine SuiteApp:
- Set up your accounting periods before using the India GST and TDS features.
- Create Sales (output) and Purchase (input) account record before using the GST and TDS features.
- When creating your nexuses, make sure to set a tax agency for all your nexuses before creating a transaction. For more information, see the help topic Setting Up Nexuses in SuiteTax.

Installing the India Localization SuiteTax Engine

The India Localization SuiteTax Engine SuiteApp is a managed bundle and is automatically updated whenever there are enhancements or new features added. This SuiteApp is free, but it has to be shared with your NetSuite account before you can install it. Contact your NetSuite account manager to request for access to this SuiteApp. When the SuiteApp is shared with your account, you can install it by performing the following steps.

To install the India Localization SuiteTax Engine:
1. Go to Customization > SuiteBundler > Search & Install Bundles.
2. In the Keywords field, enter India Localization SuiteTax Engine.
3. Click Search.
4. Click the link of the SuiteApp with the following details:
   - Name: India Localization SuiteTax Engine
   - Bundle ID: 253246

5. On the Bundle Details page, click Install.

**Note:** If the Install button is not available, this SuiteApp may not have been shared with your account. To get access to the SuiteApp, contact your account manager for assistance.

**Important:** The value in the State, Province, and County field of the address is used to determine the correct Place of Supply and Classification of Supply tax for India GST. Please make sure to disable the Allow Free-Form States in Addresses preference before setting India GST to prevent any errors during calculation of tax.

For more information about installing SuiteApps, see the help topic Installing a Bundle.

**Enabling the NetSuite India SuiteTax Engine Plug-In**

To use the India Localization SuiteTax Engine, you will need to enable it as a Plug-In after installation. Enabling this allows you to select NetSuite India SuiteTax Engine as your tax engine.

**To enable the NetSuite India SuiteTax Engine plug-in:**

1. Go to Customization > Plug-ins > Manage Plug-ins.
2. On the Manage Plug-in Implementations page, check the NetSuite India SuiteTax Engine box.
3. Click Save.

**Roles and Permissions to Use India Tax Features**

The India Tax Manager role is added to your account after installing the India Localization SuiteTax Engine SuiteApp.

Administrators can assign this custom role to users who needs to access the TDS and GST features, or use the role as template for creating customized roles. If you are already using customized roles and want to add permissions to those roles to use the TDS and GST features, use the following permission tables for guidance. For more information, see the help topic Customizing or Creating NetSuite Roles.

The following table shows the minimum permissions required to use the India Localization SuiteTax Engine:

<table>
<thead>
<tr>
<th>Subtab</th>
<th>Permission</th>
<th>Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts</td>
<td>Full</td>
<td></td>
</tr>
<tr>
<td>Custom Record Entries</td>
<td>Full</td>
<td></td>
</tr>
<tr>
<td>Lists</td>
<td></td>
<td></td>
</tr>
<tr>
<td>! Warning: This permission is not restricted to India Localization SuiteTax Engine. Adding this permission will also provide access to other custom record entries where access type is set to Require Custom Record Entries Permission. For more information, see the help topic Setting Permissions for a Custom Record Type.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shipping Items</td>
<td>Full</td>
<td></td>
</tr>
<tr>
<td>Subsidiaries</td>
<td>View</td>
<td></td>
</tr>
<tr>
<td>Subsidiaries – Tax Engine selection</td>
<td>Full</td>
<td></td>
</tr>
</tbody>
</table>
### Setting Up India Tax Information for a Subsidiary

To use the Tax Deduction at Source (TDS) and India Goods and Services Tax (GST) features, Administrators must set up the tax information and assign tax registrations to a subsidiary.

**To set up India tax information and registration on a subsidiary record:**

1. Go to Setup > Company > Classifications > Subsidiary.
2. Click **Edit** next to the subsidiary.
3. Enter values for the following fields on the subsidiary record. The following fields are required for Tax Deduction at Source (TDS) calculation.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Deduction Account Number (TAN)</td>
<td>Enter the 10-digit alphanumeric Tax Deduction Account Number (TAN) issued by the Income Tax Department (ITD) for this subsidiary record.</td>
</tr>
<tr>
<td>Permanent Account Number (PAN)</td>
<td>Enter the 10-digit alphanumeric Permanent Account Number (PAN) for this subsidiary record.</td>
</tr>
<tr>
<td>Deductor Type</td>
<td>Select the deductor type:</td>
</tr>
<tr>
<td>Artificial Judicial Person</td>
<td></td>
</tr>
<tr>
<td>Association of Person (AOP)</td>
<td></td>
</tr>
<tr>
<td>Association of Person (Trust)</td>
<td></td>
</tr>
<tr>
<td>Body of Individuals</td>
<td></td>
</tr>
<tr>
<td>Branch/Division of Company</td>
<td></td>
</tr>
<tr>
<td>Company</td>
<td></td>
</tr>
<tr>
<td>Firm</td>
<td></td>
</tr>
<tr>
<td>Individual/HUF</td>
<td></td>
</tr>
<tr>
<td>Name of Person Responsible for Deduction</td>
<td>Enter the name of the person responsible for deduction on behalf of the deductor. This is a required filed and must not contain special characters only.</td>
</tr>
<tr>
<td>Designation of the Person Responsible for Deduction</td>
<td>Enter the designation of the person responsible on behalf of the deductor. This field is required and must not contain special characters only.</td>
</tr>
<tr>
<td>Responsible Person's Address</td>
<td>Enter the valid address of the person responsible for deduction. Value must not contain any special characters.</td>
</tr>
<tr>
<td>Responsible Person's State</td>
<td>Select the state where the person responsible for deduction is located.</td>
</tr>
<tr>
<td>Responsible Person's PIN</td>
<td>Enter the PIN code of the person responsible for deduction. PIN must contain a maximum of six characters.</td>
</tr>
<tr>
<td>Responsible Person's Email ID</td>
<td>Enter the valid email address of the person responsible for deduction.</td>
</tr>
</tbody>
</table>
### Field Description

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mobile Number</td>
<td>Enter Responsible Person's 10-digit mobile number.</td>
</tr>
<tr>
<td>PAN of Responsible Person</td>
<td>Enter the Permanent Account Number (PAN) to use for the responsible person. Value must contain 10 alpha-numeric characters.</td>
</tr>
</tbody>
</table>

4. To assign tax registration, click the **Tax Registrations** subtab.

5. To add a tax registration:
   a. In the **Country** field, select India.
   b. Select a nexus. Only nexuses for the selected country are available in the list. The **Tax Agency** field is automatically filled in using the value saved on the nexus record. For more information, see the help topic [Setting Up Nexuses in SuiteTax](#).
   c. In the **Tax Reg. Number** field, enter the Goods and Services Tax Identification Number (GSTIN) to use for this nexus (maximum of 15 alphanumeric characters). GSTIN is a unique identification number assigned to businesses registered under GST and can be verified on the GST online portal.
   d. In the **Tax Engine** field, select **NetSuite India SuiteTax Engine**.
   e. Specify a period range within which this nexus is valid for the subsidiary.
      - In the **Effective From** field, select a date from which this nexus is in effect for this subsidiary.
      - In the **Valid Until** field, select a date from which this nexus is no longer valid. You can leave this field blank to indicate that there is no end to the validity of this nexus for the subsidiary. The only time you are required to enter a date in this field is if this subsidiary is no longer registered for tax in this nexus, or the fiscal structure changed.
   f. In the **Registration Type** field, select the subsidiary's type of GST registration:
      - **Regular** – Select this type if the subsidiary is registered under GST and has a GSTIN.
      - **Composite Dealer** – Select this type if the subsidiary is registered under the composition scheme of GST and has a GSTIN.

6. Click **Save**.

### Importing of India Localization SuiteTax Engine Data

You can transfer India Localization SuiteTax Engine data such as GST and TDS tax rate rules in CSV format into NetSuite using the Import Assistant.

Before you attempt to import data with the Import Assistant, you need to set up CSV files and review their formatting carefully to avoid errors that prevent import and to ensure that data is imported with correct values. For help preparing files for CSV import, see the help topic [Guidelines for CSV Import Files](#).

**Important:** Make sure that the Run Server SuiteScript and Trigger Workflows preference is enabled in your account. For more information, see the help topic [Setting CSV Import Preferences](#).

### To import tax rate rules using the Import Assistant:

After completing your CSV file, you can upload the file using the Import Assistant. If you are using a role with import CSV file permission, you can access the Import Assistant at Setup > Import/Export > Import Tasks > Import CSV Records.

1. On the Scan & Upload CSV File page, do the following:
1. In the Import Type field, select Custom Records.

   b. In the Record Type field, select a value based on the following:
      ■ If you are uploading a tax rate rule for India GST, select Tax Rate Rule.
      ■ If you are uploading a tax rate rule for TDS, select Tax Deduction at Source, Education Cess, Secondary Education Cess, Surcharge, or Vendor Exemption.
   c. Click Browse to locate and select your CSV file.

2. On the Import Options page, do the following:
   a. Select the Data Handling option: Add, Update, or Add or Update.
   b. Expand the Advance Options to display additional settings.
   c. In the Custom Form field, select Custom Tax Rate Rule Form.

3. On the Field Mapping page, fields mapped from your CSV file to NetSuite fields are automatically displayed in the center pane. For more information, see the help topic Step 4 Field Mapping.

4. On the Save Mapping & Start Import page, in the Import Map Name, enter a name for the import map to save the settings.

5. Click Save & Run.

India Localization SuiteTax Engine Limitations and Best Practices

Before using the India Localization SuiteTax Engine SuiteApp, be aware of the current limitations and best practice recommendations.

**Important:** To know more information about the current limitations of using the SuiteTax feature, see the help topic Known Limitations of SuiteTax.

**Tax Deduction at Source (TDS) Limitations**
- The Tax Deduction at Source feature does not support overriding of tax details on vendor bills. On a vendor bill transaction, you will receive an error if you check the Tax Details Override box and perform any change to the tax information under the Tax Details subtab.
- Section codes 194 LBB and 194 LBC are not supported.
- Calculation of TDS on vendor prepayment is not supported.

**Goods and Services Tax (GST) Limitations**
- GST Cess is not supported.
- GST on vendor prepayment or customer advance receipt is not supported. You can use a journal entry to increase or decrease the tax liability due to these transactions.
- GST on transfer order is not supported. If you use locations to manage the branches where shipping and receiving branch have different GSTIN, it will not calculate GST. If you use subsidiaries to manage the branches, it will be treated as a sales and purchase transaction and only then will it calculate tax.
- The India Localization SuiteTax Engine SuiteApp only supports GSTIN by nexus (state level) in the subsidiary. A subsidiary that has multiple locations and GSTINs in the same nexus is not supported.
- GST tax during item fulfillment is not supported.

Best Practices when using the India Localization SuiteTax Engine

When using the India Localization SuiteTax Engine SuiteApp, be guided by the following recommendations:

- If you allow transactions outside of posting periods, enable this preference by going to Setup > Accounting > Accounting Preferences > General, then check the Allow Transaction Date Outside of Posting Period box.
- To ensure proper tax calculation for your shipping or handling rates, enable the Charge for Shipping or Charge Handling Separate From Shipping preference.

Tax Deduction at Source (TDS)

The India Localization Tax Engine SuiteApp enables you to calculate Tax Deduction at Source (TDS) on vendor bill transactions. This concept of TDS was introduced with an aim to collect tax from the very source of income and deduct at the time of issuing invoice or actual payment, whichever happens first.

According to this concept, a person (deductor) who is liable to make payment of specified nature to any other person (deductee) shall deduct tax at source and remit the same into the account of the Central Government. The deductee from whose income tax has been deducted at source would be entitled to get credit of the amount deducted based on Form 26AS or TDS certificate issued by the deductor.

To understand how to use the India Localization Tax Engine SuiteApp to track Tax Deduction at Source calculation, read the following topics:

- Setting Up Tax Deduction at Source
- Setting Default Tax Deduction at Source Section Codes
- Applying Tax Deduction at Source on Vendor Bills
- Tax Deduction at Source Tax Details
- Generating Tax Deduction at Source Challan Voucher

Setting Up Tax Deduction at Source

After installing the India Localization Tax Engine SuiteApp, you need to set up the following configurations to use the Tax Deduction at Source (TDS) feature:

1. Set up tax information on a vendor record, see Setting Up of Tax Information on Vendor.
2. Assign the tax account for each TDS tax type, see Assigning Tax Accounts to Tax Deduction at Source Tax Types.
3. Set up India tax section codes for TDS, see Setting Default Tax Deduction at Source Section Codes.
4. Create TDS tax rate rules, see Setting Up the Tax Deduction at Source Tax Rate Rules.

Setting Up of Tax Information on Vendor

To set up tax information on a vendor record:

1. Go to Lists > Relationships > Vendor.
2. Click the Edit link next to the vendor.
3. Click the Financials subtab.
4. Under Tax Information section:
   - In the PAN Availability field, select the Permanent Account Number (PAN) availability for this vendor record.
     - Applied – Select this value if the deductee already applied for PAN, but there is no valid number assigned yet. Enter deductee's reference number in the Reference Number field instead.
     - Invalid – Select this value if the deductee is not sure of the PAN format. Enter deductee's reference number in the Reference Number field instead.
     - Not Available – Select this value if deductee does not have PAN. Enter deductee's reference number in the Reference Number field instead.
     - Available — If PAN is available, enter the deductee's PAN in the Permanent Account Number (PAN) field.
   - In the Permanent Account Number (PAN) field, enter the PAN to use for this vendor (maximum of 10 alphanumeric characters).
   - In the Reference Number field, enter the reference number if PAN is not yet issued to the deductee. This field is required if PAN Availability is set to Applied, Invalid, or Not Available.
   - In the Tax Deduction Account Number (TAN) field, enter the TAN to use for this vendor (maximum of 10 characters). TAN is used for tax return purposes (Form 27Q). Value must contain alphanumeric characters only. First character must not be zero.
   - Check the Non-Resident Indian box if the vendor is not a resident of India.
5. Click Save.

Assigning Tax Accounts to Tax Deduction at Source Tax Types

Tax Deduction at Source (TDS) tax type determines where TDS tax is tracked in the chart of accounts. You must specify the tax accounts to which NetSuite should post the collection or payment of tax.

The India Localization Tax Engine includes four tax types for TDS calculation:

- Tax Deduction at Source
- TDS Education Cess
- TDS Secondary Education Cess
- TDS Surcharge

Note: The India Localization SuiteTax Engine can only use the four default tax types. Any tax type created outside of the SuiteApp is not supported.

To specify the tax accounts for a nexus on an existing tax type:

1. Go to Setup > Accounting > Tax Type.
2. Click *Edit* next to the tax type you want to update.
3. In the *Name* field, you can edit the name as you prefer.
4. Select the *Accounts* subtab, and enter values for the following fields:
   - **Nexus** – Select the nexus that this tax type applies to.
   - **Tax On Purchase** – Select the account where NetSuite will post TDS tax liability on purchase transactions.
5. Click *Save*.

### Setting Up the India Tax Section Code for Tax Deduction at Source

The section code is used to determine the Tax Deduction at Source (TDS) tax rate rules that will apply to transactions. Upon install, the India Localization Tax Engine SuiteApp already includes the common section codes for TDS ready for use. However, Administrators can create new section codes that might not be available on the list.

**Note:** Creating, editing, inactivating, and deleting of section codes require Administrator access.

#### Creating Section Codes

**To create a section code:**

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax Section Code for TDS and click the *New Record* link for it.
3. Enter values for the following fields:
   - **Section Code** – Enter a unique code and name for this record.
   - **Challan Code** – Enter code for challan payment.
4. Click *Save*.

#### Editing Section Codes

You can make changes to an existing section code. For example, if a code or name change, you must manually update the Section code and Challan code field on the record.

**To edit an existing section code:**

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax Section Code for TDS and click the *List* link for it.
3. On the India Tax Section Code for TDS List page, click the *Edit* link for the section code you want to edit and make the necessary changes.
4. Click *Save*.

#### Inactivating or Deleting Section Codes

If you do not use a section code and do not want it to appear in your lists, you can inactivate or delete the section code.

**To inactivate an existing section code:**

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax Section Code for TDS and click the List link for it.
3. On the India Tax Section Code for TDS List page, check the Show Inactives box.
4. In the Inactive column, check the box beside the section code that you want to inactivate.
5. Click Submit.

To delete an existing section code:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax Section Code for TDS and click the List link for it.
3. On the India Tax Section Code for TDS List page, click the Edit link for the section code that you want to delete.
4. Click the Actions menu and select Delete.
5. Click OK to confirm deletion of the section code record.

When you inactivate or delete a section code, it will not appear in the India Tax Section Codes list. Also, you will not be able to select the inactivated or deleted section code on transactions, reports, and records.

Setting Up the Tax Deduction at Source Tax Rate Rules

The Tax Deduction at Source (TDS) tax rate rules are used to calculate tax on bill transactions. On the transaction record, a section code is assigned per every line item. Combined with other determinates, the India Localization SuiteTax Engine SuiteApp will calculate the correct tax per line item.

There are five tax rate rules available for TDS calculation:

- Tax Deduction at Source
- Education Cess
- Secondary Education Cess
- Surcharge
- Vendor Exemption

Tax Deduction at Source

The Tax Deduction at Source tax rate rule is used to calculate basic TDS tax on transactions. All tax rules under Tax Deduction at Source will use the default Tax Deduction at Source tax type and tax codes sourced from the India Localization SuiteTax Engine SuiteApp.

When creating tax rules under Tax Deduction at Source, make sure to take into consideration the following scenarios:

- Create tax rate rules for each section code in different date ranges.
- Create tax rate rules for each vendor type.
- Create tax rate rules for resident vendor that do not have Permanent Account Number (PAN) for the section code.

To enter a Tax Deduction at Source tax rate rule:

1. Go to Setup > India Localization > TDS Tax Rate Rules.
2. Click Tax Deduction at Source subtab.
3. Click New Tax Deduction at Source.
4. Enter a unique name for the Tax Deduction at Source rule.
5. In the Section Code field, select the section code this rule will apply to.
6. In the Vendor Type field, select which type of vendor this rule will apply to.
7. Enter effective period for this rule by setting the Effective From and Valid Until fields.
8. Enter the appropriate tax rate for this rule. This percentage will be calculated when you select the section code on transactions.
9. In the Threshold Basis column, set the level threshold for this tax rule if the section code in step 5 has threshold basis.
   - Year – Tax will be calculated if the aggregated transactions reach the set threshold amount per year. If the threshold limit is not reached, the Document level will be followed.
     - Threshold Amount – Enter the threshold amount limit per year.
     - Retrospective – This box is enabled by default for Year level threshold. If you have both Year and Document levels for the same rule, you cannot set the level to non-retrospective. If this box is checked, it will calculate tax on transactions entered before reaching the threshold and tax amount will be added to the latest transaction.
   - Document — Tax will be calculated if the total transaction amount reach the set threshold amount.
     - Threshold Amount – Enter the threshold amount limit per transaction.
10. Click Save.

Education Cess

The Education Cess tax rule is used to calculate education cess tax imposed by the government for the development of education in India. All tax rules under Education Cess will use the default Education Cess tax type and tax codes sourced from the India Localization SuiteTax Engine SuiteApp.

You must create an Education Cess tax rate rule in different date ranges.

To enter an Education Cess tax rate rule:

1. Go to Setup > India Localization > TDS Tax Rate Rules.
2. Click the Education Cess subtab.
3. Click New Education Cess.
4. In the Rate field, enter the appropriate tax rate for this rule.
5. Enter effective period for this rule by setting the Effective From and Valid Until fields.
6. Check the Non-Resident Indian box if this rule applies to non-resident payments.
7. Click Save.

Secondary Education Cess

The Secondary Education Cess tax rule is used to calculate secondary education cess tax imposed by the government for the development of higher education in India. All tax rules under Secondary Education Cess will use the default Secondary Education Cess tax type and tax codes sourced from the India Localization SuiteTax Engine SuiteApp.

You must create a Secondary Education Cess tax rate rule in different date ranges.

To enter a Secondary Education Cess tax rate rule:

1. Go to Setup > India Localization > TDS Tax Rate Rules.
2. Click the Secondary Education Cess subtab.
4. In the Rate field, enter the appropriate tax rate for this rule.
5. Enter effective period for this rule by setting the Effective From and Valid Until fields.
6. Check the Non-Resident Indian box if this rule applies to non-resident payments.
7. Click Save.

Surcharge

The Surcharge tax rule is used to calculate additional charge or tax. All tax rules under Surcharge will use the default Surcharge tax type and tax codes sourced from the India Localization Tax SuiteTax Engine SuiteApp.

When creating tax rules under Surcharge, make sure to take into consideration the following scenarios:
- Create tax rate rule if tax rate varies in different period or amount ranges.
- Create tax rate rules that will calculate retrospective surcharge during the year.

To enter a Surcharge tax rate rule:
1. Go to Setup > India Localization > TDS Tax Rate Rules.
2. Click the Surcharge subtab.
3. Click New Surcharge.
4. In the Rate field, enter the appropriate tax rate for this rule.
5. Enter the amount range for this rule by setting the From Amount and To Amount fields.
6. Check the Non-Resident Indian box if this rule applies to non-resident payments.
7. Click Save.

Vendor Exemption

The Vendor Exemption tax rate rule is used to calculate the tax exemption for a vendor on the basis of their Certificate Number. All tax rules under Vendor Exemption will use the default Surcharge tax type and tax codes sourced from the India Localization SuiteTax Engine SuiteApp.

To enter Vendor Exemption tax rate rule:
1. Go to Setup > India Localization > TDS Tax Rate Rules.
2. Click New Vendor Exemption.
3. In the Vendor Name field, select the vendor for this tax rule.
4. In the Section Code field, select the section code this rule will apply to.
5. In the Particulars field, select the reason for non-deduction or lower deduction for this tax rule.
6. In the Certificate Number field, enter the TDS certificate number of the selected vendor.
7. In the Schedule Type field, select the schedule type for this rule:
   - Amount Based – Enter the amount range for different tax rates during the valid date range.
   - Period Ranges – Enter the date range for different tax rate.
8. Click Save.
Setting Default Tax Deduction at Source Section Codes

When you have completed the steps to set up your Tax Deduction at Source (TDS) tax information on vendor records, tax accounts on tax types, section codes, and tax rules, you can associate default TDS section codes with items and accounts. When a default section code is assigned to these records, they are automatically selected in transactions. However, you can still override them when processing your transactions.

For more information, read the following topics:

- Setting Default Tax Deduction at Source Section Codes on Item Records
- Setting Default Tax Deduction at Source Section Codes on Account Records

Setting Default Tax Deduction at Source Section Codes on Item Records

The list below shows the item types supported by the Tax Deduction at Source (TDS) feature:

- Inventory Item
- Lot Numbered Item
- Serialized Item
- Item Group
- Non-Inventory Item (For Purchase and For Resale)
- Other Charge (For Purchase and For Resale)
- Service (For Purchase and For Resale)
- Matrix Item

To assign a default a TDS Section Code on an item record:

1. Go to Lists > Accounting > Items.
2. Click Edit next to the item record.
3. Click the Accounting subtab.
4. Under India Tax Information section, in the Section Code field, select the default section code for this item record.
5. Click Save.

When a section code is assigned to an item record, it will be set as the default section code on the transaction item line.

Setting Default Tax Deduction at Source Section Codes on Account Records

To assign a default TDS Section Code on an account record:

1. Go to Lists > Accounting > Accounts.
2. Click Edit next to the account record.
3. In the India Tax Section Code field, select the default section code for this account record.
4. Click Save.

When a section code is assigned to an account record, it will be set as the default section code on the transaction item line.
Applying Tax Deduction at Source on Vendor Bills

The India Localization SuiteTax Engine automatically calculates the Tax Deduction at Source (TDS) tax amount on vendor bills after the bill is approved. The tax amount calculated for each line item is based on the default section codes assigned to each line item record and the TDS tax rules you created.

**Note:** The Tax Deduction at Source feature does not support overriding of tax details on vendor bill. On a vendor bill transaction, you will receive an error if you check the Tax Details Override box and perform any change to the tax information under the Tax Details subtab.

To apply TDS tax on creation of a vendor bill:

1. Go to Vendor Dashboard > Transactions > Enter Bills.
2. Select the vendor for the bill.
3. Enter the expenses or items for this bill.
4. After entering line items, review the information in the India Tax Section Code field and change if necessary.
5. In the India Tax Nature of Remittances field, select the nature of remittance for each line item. This field is required only when:
   - Vendor is Non-Resident Indian (NRI)
   - Subsidiary is set to India
   - Expense or item has section code
6. Enter other details required for this transaction.
7. Click Preview Tax or Save. When you click Preview Tax or save the transaction, NetSuite determines the appropriate nexus for the transaction and calls the tax engine associated with the nexus to calculate the taxes. The tax details are then sent back to NetSuite by the tax engine and shown on the Tax Details subtab of the transaction record.

**Tax Deduction at Source Tax Details**

The India Localization SuiteTax Engine enables you to view tax details for each tax type before sending them to tax authorities for payment and for tax return filing purposes.

You can access the Tax Deduction at Source (TDS) tax details using an Administrator or India Tax Manager role.

Create your own TDS Tax Details saved searches or create a copy of the default transaction saved search TDS. On the saved search record, you must set up the required filters to be used when retrieving the transactions to be included in the TDS saved search result.

**To view the TDS Tax Details saved search:**

1. Go to Reports > Saved Searches > All Saved Searches.
2. Look for the following:
   - **India TDS Tax Details** – This saved search provides the list of tax details for each vendor bill record.
   - **India TDS Tax Adjustments** – This saved search provides the tax adjustments for each journal entry record.
3. Click the View link for each of the saved searches.
To create a custom transaction saved search for TDS tax details:

1. Go to Lists > Search > Saved Searches.
2. In the Saved Searches list, click the Edit link for India TDS Tax Details or India TDS Tax Adjustments.

   **Note:** If you do not see this saved search in the list, verify that your filters are set to All, especially the Use filter. To view the filters, click the plus icon beside the Filters header.

3. On the Saved Transaction Search page, enter a name for your copy of the saved search.
4. On the Criteria subtab:
   - For India TDS Tax Details, check the Use Expressions box, and then add the filtering criteria.
   - For India TDS Tax Adjustments, do not check the Use Expressions box, and just add the filtering criteria.

   For the list of default filters, see Saved Search Filters for TDS Tax Details.
5. Click Save As to save your copy of the saved search, or click Save if you are creating a new saved search.

   If you want to view the transaction results, click Preview. In OneWorld accounts where roles can have access only to transactions specific to a subsidiary, these roles can retrieve and view purchase and sales transactions for their subsidiary only.

**Saved Search Filters for TDS Tax Details**

Refer to the following table below for the list of filters and guidelines when customizing TDS Tax Details saved search.

### India TDS Tax Details

<table>
<thead>
<tr>
<th>Filter</th>
<th>Values (Description and Expressions)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type</strong></td>
<td></td>
</tr>
<tr>
<td>Value: is, Bill</td>
<td></td>
</tr>
<tr>
<td>And/Or: And</td>
<td></td>
</tr>
<tr>
<td><strong>INDIA TAX SECTION CODE (Custom Column) Fields</strong></td>
<td></td>
</tr>
<tr>
<td>Filter: Name</td>
<td></td>
</tr>
<tr>
<td>Value: is not empty</td>
<td></td>
</tr>
<tr>
<td>And/Or: And</td>
<td></td>
</tr>
<tr>
<td><strong>Subsidiary Fields</strong></td>
<td></td>
</tr>
<tr>
<td>Filter: India</td>
<td></td>
</tr>
<tr>
<td>And/Or: And</td>
<td></td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td></td>
</tr>
<tr>
<td>Parens: (</td>
<td></td>
</tr>
<tr>
<td>Values: is, Tax Deduction at Source</td>
<td></td>
</tr>
<tr>
<td>Formula: {taxdetail.taxtype}</td>
<td></td>
</tr>
<tr>
<td>And/Or: Or</td>
<td></td>
</tr>
</tbody>
</table>
Generating Tax Deduction at Source Challan Voucher

The India Localization SuiteTax Reports SuiteApp enables you to create a challan voucher for each tax payment sent to the tax authority. A challan is required to show payment to a tax authority and must contain tax related information and accounts for the payment made.

**To generate TDS Challan Voucher:**

1. If you are using Account Center, go to Financial > Other > India TDS Challan Voucher.  
   If you are using Classic Center, go Transactions > Finance > India TDS Challan Voucher.
2. **Click New India TDS Challan Voucher.**
3. In the Classification section, select the subsidiary for this record.
4. In the India Tax Information section, enter the tax related information and accounts for this challan voucher:

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Challan for NRI</td>
<td>Check this box for Form 27Q TDS filing.</td>
</tr>
<tr>
<td>Tax Transaction From</td>
<td>Enter the start date of the bills that belongs to this challan record.</td>
</tr>
<tr>
<td>Tax Transaction To</td>
<td>Enter the end date of the bills that belongs to this challan record.</td>
</tr>
<tr>
<td>Bank Challan Number</td>
<td>Enter the challan number issued by the bank.</td>
</tr>
<tr>
<td>Bank Branch Code</td>
<td>Enter the challan BSR code of the receiving branch.</td>
</tr>
<tr>
<td>Date of Bank Challan</td>
<td>Enter the tax payment date.</td>
</tr>
<tr>
<td>Minor Head of Challan</td>
<td>Select from the following options:</td>
</tr>
<tr>
<td></td>
<td>TDS Payable by Taxpayer</td>
</tr>
</tbody>
</table>
India Goods and Services Tax (GST)

India Goods and Services Tax Overview

The India Localization Tax Engine SuiteApp enables you to calculate India Goods and Services Tax (GST) on transactions. GST is an indirect tax imposed in India on the supply of goods and services, right from the manufacturer to the consumer. It is a consumption-based and destination-based tax; therefore taxes are paid to the state where the goods and services are consumed and not the state in which they were produced.

Transactions made within single state (intrastate) are imposed with Central (CGST) by the Central Government and State GST (SGST) by the State Government.

Transaction with imported goods or services made in between states (interstate) are imposed with Integrated GST (IGST) by the Central Government.

GST Tax Components

- **CGST (Central GST)** - This is the tax to be collected by the Central Government on an intrastate sale.
- **SGST (State GST) / UTGST (Union Territory GST)** - This is the tax to be collected by the State/Union Territory Government on an intrastate sale.
- **IGST** - This is the tax to be collected by the Central Government on an interstate sale and import.

GST Tax Rate Structure

The tax structure of GST have the following rates:

- **Nil Rated (0%)** - This is a nil tax rate applied on essential goods and services. This means it will not have any effect on the amount of the item or service.
- **Exempted** - This applies to supplies exempted from tax liability. Supplies are taxable but they do not have GST and Input Tax Credit (ITC) cannot be claimed.
- **Lower Rate (5%)** - This rate is mostly applied on goods and services included in the Consumer Price Index (CPI) market basket and items for mass consumption.
- **Standard Rate (12% and 18%)** - This rate is mostly applied on goods and services that includes capital goods, industrial intermediaries, iron and steel, financial, and telecommunication services.
- **Higher Rate (28%)** - This rate is applied on luxury goods and services.

To understand how to use the India Localization Tax Engine SuiteApp to track India GST calculation, read the following topics:

- **Setting Up India GST**
- **Setting Default India HSN and SAC Codes**
- **Applying GST on Purchase Transactions**
- **Applying GST on Sales Transactions**
Setting Up India GST

After installing the India Localization Tax Engine SuiteApp, you need to set up the following configurations to use the India Good and Services Tax (GST) feature:

1. Assign India tax registrations to an entity record, see Assigning India GST Tax Registrations to an Entity Record.
2. Assign a default India Tax Nature to an item record, see Assigning India Tax Nature Details on an Item Record.
3. Assign the tax account for each India GST tax type, see Assigning Tax Accounts to India GST Tax Types.
4. Set up the HSN and SAC Codes for India GST, see Setting Up the HSN and SAC Codes for India GST.
5. Create India GST tax rate rules, see Setting Up Tax Rate Rules for India GST.
6. Set up the Unique Quantity Code (UQC) for India GST, see Setting Up the Unique Quantity Code (UQC) under India GST.

Assigning India GST Tax Registrations to an Entity Record

To use the India GST feature, you must assign tax registrations to entity records under India subsidiary. This includes setting up the Goods and Services Tax Identification Number (GSTIN) and the India GST tax registration type of the entity record. GSTIN is a unique identification number assigned to a business registered under India GST. It is composed of 15-digit alphanumeric characters and can be verified on the India GST online portal. This is required if the entity record belongs to any of the following India GST registration schemes:

- Regular
- Composite Dealer
- SEZ (Special Economic Zone)

If an entity does not have GSTIN (Unregistered) or located outside of India (Overseas), there is no need to set up the GSTIN in the record.

You can assign GST tax registrations only for the following entities:

- Customers
- Vendors

To add India GST tax registrations to an entity record:

1. Go to Lists > Relationships > Customers or Vendors.
2. Click the Financial subtab.
3. In the Tax Information section, set the following values:
   a. In the Registration Type field, select the entity's type of India GST registration:
- **Regular** – Select this type if the customer or vendor is registered under India GST and has GSTIN.
- **Composite Dealer** – Select this type if the customer or vendor is registered under the composition scheme of India GST and has GSTIN.
- **SEZ** – Select this type if the customer or vendor is registered under India GST, has GSTIN, and located within SEZ.
- **Unregistered** – Select this type if the customer or vendor is not registered under GST and does not have GSTIN.
- **Overseas** – Select this type if the customer or vendor is located outside India.

b. Check the E-Commerce Operator box if the customer operates a platform for electronic commerce. If this box is checked, you can select this customer record on your sales transaction from the E-Commerce Operator field and select the customer's GSTIN in the E-Commerce GSTIN field.

**Note:** This field is available only on customer records and is used for GSTR1 tax return filing purposes.

4. Click the Tax Registrations subtab.
5. To add the GSTIN:
   a. In the Country field, select India.
   b. Select a nexus. Only nexuses for the selected country are available in the list.
   c. Select the address for this nexus. Only the address labels are shown in the list. You can set the labels for entity addresses on the Address subtab of the entity record.
      
      If you add a new address on the entity record, you must save the record first before you can assign the new address to the nexus.
   d. Enter the GSTIN in the Tax Reg. Number field.
   e. Click Add.
   f. Repeat the substeps under Step 5 for each tax registration that you want to use with this entity.
6. By default, the first tax registration number that you added is selected as the default tax registration number for the entity. If you want to change the default tax registration number, select a different one in the Default Tax Reg. field in the Tax Information section on the Financial subtab.
7. Click Save.

### Assigning India Tax Nature Details on an Item Record

**To assign a default India Tax Nature on an item record:**

1. Go to Lists > Accounting > Items.
2. Click Edit next to the item record.
3. Click the Accounting subtab.
4. In the Nature field under the India Tax Information section, select the tax nature of the item.
5. Click Save.

When a tax nature is assigned to an item record, it will be set as the default India Tax Nature on the transaction item line.
Assigning Tax Accounts to India GST Tax Types

GST tax type determines where India GST is tracked in the chart of accounts. You must specify the tax accounts to which NetSuite should post the collection or payment of tax.

To specify the tax accounts for a nexus on an India GST tax type:

1. Go to Setup > Accounting > Tax Types.
2. Click Edit next to the tax type you want to update.
3. Click the Accounts subtab:
   - Nexus – Select a nexus. Only nexuses for India are available in the list.
   - Tax on Sales – Select the tax account to where NetSuite will post India GST tax liability on sales transactions.
   - Tax on Purchase – Select the tax account to where NetSuite will post India GST tax liability on purchase transactions.
4. Click Save.

The following table describes the list of available GST tax types and how they must be set up:

<table>
<thead>
<tr>
<th>India GST Tax Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IGST</td>
<td>This type is used for regular Integrated Goods &amp; Services Tax (IGST), which applies to both sales and purchase transactions. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>CGST</td>
<td>This type is used for regular Central Goods &amp; Services Tax (CGST), which applies to both sales and purchase transactions. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>SGST</td>
<td>This type is used for regular State Goods &amp; Services Tax (SGST), which applies to both sales and purchase transactions. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>UTGST</td>
<td>This type is used for regular Union Territory Goods and Services Tax (UTGST), which applies to both sales and purchase transactions. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>NonRecovery_IGST</td>
<td>This type is used for purchase transactions which are non-recoverable tax for IGST. Tax amount calculated will add to related item or expense cost.</td>
</tr>
<tr>
<td>NonRecovery_CGST</td>
<td>This type is used for purchase transactions which are non-recoverable tax for CGST. Tax amount calculated will add to related item or expense cost.</td>
</tr>
<tr>
<td>NonRecovery_SGST</td>
<td>This type is used for purchase transactions which are non-recoverable tax for SGST. Tax amount calculated will add to related item or expense cost.</td>
</tr>
<tr>
<td>NonRecovery_UTGST</td>
<td>This type is used for purchase transactions which are non-recoverable tax for UTGST. Tax amount calculated will add to related item or expense cost.</td>
</tr>
<tr>
<td>Reverse Charge_IGST</td>
<td>This type is used for IGST which is under reverse charge. Default recoverable tax and applies to purchase transactions only. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>India GST Tax Type</td>
<td>Description</td>
</tr>
<tr>
<td>---------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Reverse Charge_CGST</td>
<td>This type is used for CGST which is under reverse charge. Default recoverable tax and applies to purchase transactions only. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>Reverse Charge_SGST</td>
<td>This type is used for SGST which is under reverse charge. Default recoverable tax and applies to purchase transactions only. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>Reverse Charge_UTGST</td>
<td>This type is used for UTGST which is under reverse charge. Default recoverable tax and applies to purchase transactions only. You need to define the tax accounts for purchase and sales.</td>
</tr>
<tr>
<td>Offset_IGST</td>
<td>This type is used for offsetting the Tax on Purchase account set up on your Reverse Charge tax type of IGST, which is under reverse charge and non recoverable. It is always used together with ReverseCharge_IGST and Nonrecovery_IGST. You need to define the tax account for purchase.</td>
</tr>
<tr>
<td>Offset_CGST</td>
<td>This type is used for offsetting the Tax on Purchase account set up on your Reverse Charge tax type of CGST, which is under reverse charge and non recoverable. It is always used together with ReverseCharge_CGST and Nonrecovery_CGST. You need to define the tax account for purchase.</td>
</tr>
<tr>
<td>Offset_SGST</td>
<td>This type is used for offsetting the Tax on Purchase account set up on your Reverse Charge tax type of SGST, which is under reverse charge and non recoverable. It is always used together with ReverseCharge_SGST and Nonrecovery_SGST. You need to define the tax account for purchase.</td>
</tr>
<tr>
<td>Offset_UTGST</td>
<td>This type is used for offsetting the Tax on Purchase account set up on your Reverse Charge tax type of UTGST, which is under reverse charge and non recoverable. It is always used together with ReverseCharge_UTGST and Nonrecovery_UTGST. You need to define the tax account for purchase.</td>
</tr>
</tbody>
</table>

**Setting Up the HSN and SAC Codes for India GST**

A Harmonized System of Nomenclature (HSN) and Services Accounting Codes (SAC) code determines how much India Goods and Services Tax (GST) is applied to each line item on your transaction records.

**Harmonized System of Nomenclature (HSN)**

Under the India GST law, all goods transacted in India are classified under Harmonized System of Nomenclature (HSN) code. HSN codes are used for taxation purposes in identifying the rate of tax applicable to a product.

**Services Accounting Codes (SAC)**

Similar to HSN codes, SAC codes are defined for each type of service provided. It is a unified code for recognition, measurement, and taxation.

Upon install of the India Localization Tax Engine SuiteApp, the SAC codes for India GST are already set up by default. As an Administrator, you can view existing SAC codes and create HSN codes in your
Creating HSN and SAC Codes

To create a HSN or SAC code:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax HSN and SAC codes for GST and click the New Record link for it.
3. In the Name field, enter a unique name for the code.
4. In the HSN or SAC Code field, enter the HSN or SAC code.
5. In the HSN or SAC Description field, enter description for the HSN or SAC code.
6. Click Save.

Editing HSN and SAC Codes

You can make changes to an existing HSN or SAC code. For example, if a code or name change, you must manually update the HSN or SAC Code and HSN or SAC Description field on the record.

To edit a HSN or SAC code:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax HSN and SAC codes for GST and click the List link for it.
3. On the India Tax HSN and SAC codes for GST List page, click the Edit link for the section code you want to edit and make the necessary changes.
4. Click Save.

Inactivating or Deleting HSN and SAC Codes

If you do not use a HSN or SAC code and do not want it to appear in your lists, you can inactivate or delete the India HSN or SAC Code.

To inactivate an existing HSN or SAC code:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax HSN and SAC codes for GST and click the List link for it.
3. On the India Tax HSN and SAC codes for GST List page, check the Show Inactives box.
4. In the Inactive column, check the box beside the HSN or SAC code that you want to inactivate.
5. Click Submit.

To delete an existing HSN or SAC code:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for India Tax HSN and SAC codes for GST and click the List link for it.
3. On the India Tax HSN and SAC codes for GST List page, click the Edit link for the section code that you want to delete.
4. Click the Actions menu and select Delete.
5. Click OK to confirm deletion of the HSN or SAC code record.
When you inactivate or delete a section code, it will not appear in the India HSN and SAC Codes list. Also, you will not be able to select the inactivated or deleted HSN or SAC code on transactions, reports, and records.

### Setting Up Tax Rate Rules for India GST

The India GST tax rate rules are used to calculate tax on sales and purchase transactions. On the transaction record, a HSN or SAC code is assigned per every line item. Combined with other determinates, the India Localization SuiteTax Engine SuiteApp will calculate the correct India GST tax per line item.

#### To enter India Tax Rate Rule for GST

1. Go to Setup > India Localization > GST Tax Rate Rules.
2. Click the **New Tax Rate Rule**.
3. In the **Subsidiary Registration Type** field, select the subsidiary's type of registration:
   - **Regular** – Select this type if the subsidiary is registered under GST and has Goods and Services Tax Identification Number (GSTIN).
   - **Composite Dealer** – Select this type if the subsidiary is registered under the composition scheme of GST and has GSTIN.
4. In the **Available On** field, select which transaction the tax rule will be applied to:
   - **Purchase Transactions** – If this is selected, the **Vendor Registration Type** field will be available.
   - **Sales Transactions** – If this is selected, the **Customer Registration Type** field will be available.
5. In the **Customer or Vendor Registration Type** field, select the vendor or customer's registration type under this tax rule:
   - **Regular** – Select this type if the customer or vendor is registered under India GST and has GSTIN.
   - **Composite Dealer** – Select this type if the customer or vendor is registered under the composition scheme of India GST and has GSTIN.
   - **SEZ** – Select this type if the customer or vendor is registered under India GST, has GSTIN, and located within the Special Economic Zone (SEZ).
   - **Unregistered** – Select this type if the customer or vendor is not registered under India GST and does not have GSTIN.
   - **Overseas** – Select this type if the customer or vendor is located outside India.
6. In the **HSN or SAC Code** field, select the Harmonized System of Nomenclature (HSN) or Services Accounting Codes (SAC) for this tax rule.
7. In the **GST Rate** field, select the tax rate that will be applied to this rule.

    **Note:** If you select Nil Rated or Exempted rate, the **Ineligible for ITC** box is checked by default for purchase transactions because Nil Rated and Exempted supplies cannot claim input tax credit.

8. In the **Classification of Supply** field, select where the goods and services for this tax rule is classified:
   - **Inter-State Supply** – Select this type for Integrated Goods & Services Tax (IGST). If this type is selected, the tax rate will remain the same as the India GST rate.
   - **Check the Within the State box if the supply of goods and services is within the same state.**
Check the **Within the Union Territory** if the supply of goods and services is within the Union territory.

- **Intra-State Supply** – Select this type for Central Goods & Services Tax (CGST), State Goods & Services Tax (SGST), or Union Territory Goods and Services Tax (UTGST). If this type is selected, the India GST rate and tax amount will be divided equally into the two sections, namely SGST and CGST / UTGST.

9. In the **Effective From** field, enter the first date this tax rule can be applied to transactions.
10. In the **Valid Until** field, enter the date this tax rule can no longer be applied to transactions.
11. Check the **Taxable** box if you want this tax rule to calculate India GST on transactions.
12. Check the **Amount Based** box if you want the HSN or SAC Code to have an India GST rate based on an amount range.
13. Check the **Reverse Charge** box if reverse charge applies to transactions that use this tax rule. This box is available on if the **Available On** field is set to **Purchase Transactions**.
14. Check the **Ineligible for ITC** box if the tax rule is not eligible for input tax credit under India GST. Tax amount applied to transactions should be added to the related item or expense cost. If this box is checked, tax rule can only be applied to purchase transactions.
15. Click **Save**.

### Setting Up the Unique Quantity Code (UQC) under India GST

According to Central GST (CGST) rules, any taxable transaction must have the UQC or quantity unit description. A UQC is basically an abbreviation for a unit of measurement like **kgs** for kilograms and **mtr** for meter. When setting up a UQC record in NetSuite, use the first three letters of the measurement as the code.

**Note:** Multiple Units of Measure feature must be enabled. Refer to [Multiple Units of Measure](#) for more information about how to enable the feature.

**To create a UQC unit type:**

1. Go to Lists > Accounting > Units of Measure > New.
2. On the Units Type page, in the **Type Name** field, enter the name of the kind of unit you are creating.
3. In the **Name** column, enter a name for the unit you want to create.
   For example, **Box**.
4. In the **Plural Name** column, enter the plural name for the unit.
5. In the **Abbreviation** column, enter the abbreviation for the singular unit.
6. In the **Plural Abbreviation** column, enter the abbreviation for the plural unit.
7. In the **Conversion Rate** column, enter the quantity that corresponds to one of the base unit.
8. Check the box in the **Base Unit** column if the unit you are entering is used to define the other units in this group. When entering multiple units, you must select at least one as the base unit.
9. In the **India UQC** column, select the unique quantity code for the unit.
10. Click **Save**.

### Setting Default India HSN and SAC Codes

When you have completed the steps to set up your India GST tax types, HSN and SAC codes, tax rules, and tax information on subsidiary and entity records, you can associate default India HSN or SAC
section codes with items and chart of account records. Based on the assigned HSN or SAC code and combined with other determinates, the SuiteApp will identify the rate to use when calculating the GST tax.

Once a default HSN or SAC section code is assigned to these records, they are automatically selected in transactions. However, you can still override them when processing your transactions.

For more information, read the following topics:

- Setting Default India HSN and SAC Codes on Item Records
- Setting Default India HSN and SAC Codes on Account Records
- Setting Default India HSN and SAC Codes on Shipping Item Records

Setting Default India HSN and SAC Codes on Account Records

To assign a default India HSN or SAC code on an account record:

1. Go to Lists > Accounting > Accounts.
2. Click Edit next to the account record.
3. In the India Tax HSN or SAC Code field, select the default HSN or SAC code for this account record.
4. Click Save.

When a HSN or SAC code is assigned to an account record, it will be set as the default India HSN or SAC code on the transaction item line.

Setting Default India HSN and SAC Codes on Item Records

The list below shows the item type records supported by the Goods and Services Tax (GST) feature:

- Inventory Item
- Lot Numbered Item
- Serialized Item
- Item Group
- Non-Inventory Item (For Purchase, For Resale, and For Sale)
- Other Charge (For Purchase, For Resale, and For Sale)
- Service (For Purchase, For Resale, and For Sale)
- Matrix Item

To assign a default India HSN or SAC Code on an item record:

1. Go to Lists > Accounting > Items.
2. Click Edit next to the item record.
3. Click the Accounting subtab.
4. Under India Tax Information section, in the HSN or SAC Code field, select the default HSN or SAC code for this item record.

**Note:** If you select a HSN or SAC code for this item, you cannot set the item record as Non-GST Supply. Inversely, setting an item as Non-GST Supply will also not allow you to enter an HSN or SAC code.

5. In the Reporting UQC field, select the Unique Quantity Code (UQC) that belongs to the item's unit type. The value on this field is displayed on the HSN Summary section of the GSTR1 report.
When a HSN or SAC code is assigned to an item record, it will be set as the default India HSN or SAC code on the transaction item line.

Setting Default India HSN and SAC Codes on Shipping Item Records

To assign a default India HSN or SAC code on a shipping item record:

1. Go to Lists > Accounting > Shipping.
2. Click Edit next to the shipping record.
3. In the India Tax HSN or SAC Code field, select the default HSN or SAC code for this shipping item record. Depending on your shipping preference, this code applies to both shipping and handling rate.

   **Note:** If you select a HSN or SAC code for this shipping item, you cannot set the shipping item record as Non-GST Supply. Inversely, setting an item as Non-GST Supply will also not allow you to enter an HSN or SAC code.

4. Click Save.

Applying GST on Purchase Transactions

The list below shows the purchase transactions supported by the Goods and Services Tax (GST) feature:

- Purchase Orders
- Bills
- Vendor Credits

To apply GST on a purchase transaction:

1. Create a new purchase transaction.
2. Select the vendor for the transaction.
3. In the India Tax Information section, enter the values for the following:
   1. In the **Place of Supply** field under the India Tax Information section, select the place of supply of the transaction. The value in this field determines if the transaction is identified as intrastate or interstate supply and which tax component (SGST, CGST, or IGST) applies. If you leave this field blank, the SuiteApp will automatically assign a value based on the subsidiary's main address state code.
   2. In the **Nature of Document** field, select the nature of document based on the type of transaction.
      - **Invoices for inward supply from unregistered person** – Select this value for Bill transactions.
      - **Debit Note** – Select this value for Vendor Credit transactions.
        In the **Reason for Issuing Note** field, select the reason for issuing a debit note.
        The value in this field is declared in the List of Documents Issued section when you file the GSTR1 tax report.
        This field is only available for posting transactions (Bills and Vendor Credits).
4. Add items or expenses for this transaction.

5. After entering line items, review the information in the **India HSN or SAC Code** column and change if necessary. If there is no HSN or SAC code selected for the line item, edit the item record and assign a default code. For more information, see Setting Default India HSN and SAC Codes on Item Records.

   ![Important Note]
   
   **Note:** To calculate GST tax on the transaction, you must have an HSN or SAC code assigned for each line item.

6. In the **India Tax UQC** column, review the UQC unit for the items selected. This field populates the assigned unit type of the item record.

7. In the **India Tax Nature** column, review the tax nature for the items selected. This field sources the assigned tax nature of the item record. For more information, see Assigning India Tax Nature Details on an Item Record.

   ![Important Note]
   
   **Note:** The India Tax Nature value is required for transactions with imported goods or services when filing for India GSTR3B tax report.

8. In the India Tax Details section of the **Billing** subtab, enter values for the following fields:

   1. **Port Code** – Enter the 6-digit alphanumeric code of the port through which goods were exported. If this transaction is for the import of services, leave this field empty.

   2. **Bill of Entry of Number** – Enter the Bill of Entry number.

   3. **Bill of Entry Date** – Enter the date of the Bill of Entry. You can also click the Pick icon next to the date field and select a date in the calendar.

   4. **Bill of Entry Value** – Enter the total value of the Bill of Entry.

9. On the **Billing** subtab, check the Bill Address section and make sure the entity's default billing address is populated. Otherwise, you must enter the entity's billing information so tax can be calculated.

10. Enter other details required for this transaction.

11. Click **Preview Tax** or **Save**. When you click the Preview Tax or save the transaction, NetSuite determines the appropriate nexus for the transaction and calls the tax engine associated with the nexus to calculate the taxes. The tax details are then sent back to NetSuite by the tax engine and shown on the **Tax Details** subtab of the transaction record.

India GST enables you to override the tax information on the **Tax Details** subtab, if you have at least the Edit level of the Tax Details Tab permission. For more information about SuiteTax permissions, see the help topic Roles and Permissions in SuiteTax.

**To override the tax information:**

1. Click the **Tax Details** subtab.
2. Check the **Tax Details Override** box.
3. In the Taxes section, select the Tax Details Reference ID that you want to modify.
4. Modify the values in the **Tax Type**, **Tax Code**, **Tax Basis**, **Tax Rate**, and **Tax Amount** columns for existing tax lines. All tax information fields are mandatory.
5. Click **OK**.

Preview tax calculation is not available if the **Tax Details Override** box is checked. Calculated tax amounts will be deleted if you clear the **Tax Details Override** box.

For more information about using the Tax Details Override functionality, see the help topic Tax Details on Transactions in SuiteTax.
Applying GST on Sales Transactions

The list below shows the sales transactions supported by the India Goods and Services Tax (GST) feature:

- Estimates
- Sales Orders
- Invoice
- Credit Memo
- Cash Sale
- Cash Refund

To apply GST on a sales transaction:

1. Create a new sales transaction.
2. Select the customer for the transaction.
3. In the India Tax Information section, set the following fields:
   1. In the **Nature of Document** field, it sets a default value based on the type of transaction you create. The value set here will be declared in the List of Documents Issued section when filing the GSTR1 tax report.
      - This field is only available for posting transactions (Invoice, Cash Sale, Credit Memo, and Cash Refund).
      - **Invoices for outward supply** – This value is automatically set for Invoice and Cash Sale transactions.
      - **Credit Note** – This value is automatically set for Credit Memo and Cash Refund transactions.
      - In the **Reason for Issuing Note** field, select the reason for issuing a credit note.
   2. In the **Place of Supply** field under the India Tax Information section, select the registered place of the subsidiary. The value in this field determines if the transaction is identified as intrastate or interstate supply and which tax component (SGST, CGST, or IGST) applies.
      - **Note:** This field is mandatory when importing transactions through CSV Import or SuiteScript.
   3. In the **India Ecommerce Operator** field, select the ecommerce operator if this transaction is made through an ecommerce operator.
   4. In the **India ECommerce GSTIN** field, select the ecommerce GSTIN if this transaction is made through an ecommerce operator in India.
   5. In the **Export Type** field, select the export type for this transaction. This field only applies to sales transactions that contain goods or services for export. It also determines if the system will calculate the tax.
      - **Note:** This field is required if the customer registration type is set to **Overseas** or **SEZ**, and if the Subsidiary registration type is set to **Regular**.
      - **With LUT Bond** – Select this option if this transaction is for export without payment of IGST (Integrated Goods and Services Tax) under Bond or Letter of Undertaking (LUT).
      - **Without LUT Bond** – Select this option if this transaction is for export on payment of IGST (Integrated Goods and Services Tax) without any requirement of Bond or LUT.
6. In the LUT or Bond Number field, select the LUT or Bond number for this transaction. This field is required if Export Type is set to With LUT Bond. Only valid LUT or Bond numbers that are within effective range and with usable value can be selected.

4. Add items or expenses for this transaction.

5. After entering line items, review the information in the India HSN or SAC Code column and change if necessary. If there is no HSN or SAC code selected for the line item, edit the item record and assign a default code. For more information, see Setting Default India HSN and SAC Codes on Item Records.

Note: To calculate GST tax on the transaction, you must have an HSN or SAC code assigned for each line item.

6. In the India Tax UQC column, review the UQC unit for the items selected. This field populates the assigned unit type of the item record.

7. For transactions where shipping is applied, click the Shipping subtab.

8. Under the India Tax Details section, enter values for the following fields:
   1. Depending on your shipping preference, selecting the shipping method will automatically populate the India Tax Shipping HSN or SAC Code and India Handling HSN or SAC Code fields. You can change and set the value to a different code on these fields based on your preference.
      For more information on how to charge for shipping and handling, see the help topic Charging for Shipping and Handling per Item.
      For more information on how set up India Tax HSN and SAC Codes on shipping item records, see Setting Default India HSN and SAC Codes on Shipping Item Records.
   2. In the Port Code field, enter the 6-digit alphanumeric code of the port through which goods were exported.
   3. In the Shipping Bill Number field, enter the unique reference number of the shipping bill.
   4. In the Shipping Bill Date field, enter the transaction's shipping date. You can also click the Pick icon next to the date field and select a date in the calendar.

9. On the Billing subtab, check the Bill Address section and make sure the entity's default billing address is populated. Otherwise, you must enter the entity's billing information so tax can be calculated.

10. Enter other details required for this transaction.

11. Click Preview Tax or Save. When you click the Preview Tax or save the transaction, NetSuite determines the appropriate nexus for the transaction. It will also call the tax engine associated with the nexus to calculate the taxes. The tax details are then sent back to NetSuite by the tax engine and shown on the Tax Details subtab of the transaction record.

Printing Invoice Transactions with GST Tax Information

In addition to the predefined advanced print templates provided by the SuiteTax feature, the India Localization SuiteTax Engine SuiteApp also includes an advanced print template for invoice transactions. Using the India Invoice PDF/HTML Template, it displays the following GST-related tax details when printing invoices:

- Goods and Services Tax Identification Number (GSTIN) of subsidiary and customer record.
- GST tax details which includes the HSN or SAC code, tax code, tax rate, and tax amount for each line item.
E-Way Bill Details which includes the E-Way Bill Number (EBN) and E-Way Bill Date

**Important:** To print transactions with tax information in SuiteTax, you need to enable the Advanced PDF/HTML Templates feature and use custom transaction forms that use the SuiteTax advanced print templates. For information about the Advanced PDF/HTML Templates feature, see Advanced PDF/HTML Templates. You also must have at least the Edit permission for the transactions that you want to print.

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### Using the India Invoice PDF/HTML Template

By default, the template is set as the preferred template for the invoice transaction forms that come with the India Localization SuiteTax Engine SuiteApp.

To print your invoice transaction with GST-related tax information, you must set up your custom invoice transactions forms to use the advanced print template.

**To set up the India Invoice PDF/HTML Template:**

1. Go to Customization > Forms > Transaction Forms.
2. Click the Customize link for the standard invoice transaction form. If you already have an existing custom invoice transaction form and you want to set it up to use the advanced India Invoice PDF/HTML print template, click the Edit link next to it.
3. For Printing Type, select Advanced.
4. In the Print Template and Email Template fields, select India Invoice PDF/HTML Template.
5. Check the Form is Preferred box.
6. Click Save.

### India GST Tax Details

The India Localization SuiteTax Engine enables you to view tax details for each tax type before sending them to tax authorities for payment and for tax return filing purposes.

You can access the India GST tax details using an Administrator or India Tax Manager role.

**To view the India GST Tax Details saved search:**

1. Go to Reports > Saved Searches > All Saved Searches.
2. Look for India GST Tax Details and click the View link for it.

**Note:** The India GST Tax Details saved search is available upon install of the India Localization SuiteTax Engine SuiteApp.

The India GST Tax Details saved search provides the tax details for both purchase and sales transactions supported by the SuiteApp. Create your own GST Tax Details saved search or create a copy of the default transaction saved search for India GST. On the saved search record, you must set up the required filters to be used when retrieving the transactions to be included in the India GST saved search result.

**To create a custom transaction saved search for India GST tax details:**

1. Go to Lists > Search > Saved Searches.
2. In the Saved Searches list, click the **Edit** link for India GST Tax Details.

**Note:** If you do not see this saved search in the list, verify that your filters are set to **All**, especially the Use filter. To view the filters, click the plus icon beside the Filters header.

If you want to create your own saved search, click **New Saved Search**, and then select the **Transaction** type.

3. On the Saved Transaction Search page, enter a name for your copy of the saved search.

4. On the **Criteria** subtab, check the **Use Expressions** box, and then add the filtering criteria.

   For the list of default filters, see **Saved Search Filters for India GST Tax Details**.

5. Click **Save As** to save your copy of the saved search, or click **Save** if you are creating a new saved search.

   If you want to view the transaction results, click **Preview**. In OneWorld accounts where roles can have access only to transactions specific to a subsidiary, these roles can retrieve and view purchase and sales transactions for their subsidiary only.

### Saved Search Filters for India GST Tax Details

Refer to the following table for the list of filters and guidelines when customizing the India GST Tax Details saved search:

<table>
<thead>
<tr>
<th>Filter</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type</strong></td>
<td><strong>Values</strong>: any of, Bill, Bill Credit, Invoice, Cash Refund, Cash Sale, Credit Memo, Purchase Order, Sales Order, Estimate</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: And</td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td><strong>Paren</strong>: {</td>
</tr>
<tr>
<td></td>
<td><strong>Values</strong>: is, IGST</td>
</tr>
<tr>
<td></td>
<td><strong>Formula</strong>: {taxdetail.taxtype}</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: Or</td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td><strong>Values</strong>: is, CGST</td>
</tr>
<tr>
<td></td>
<td><strong>Formula</strong>: {taxdetail.taxtype}</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: Or</td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td><strong>Values</strong>: is, SGST</td>
</tr>
<tr>
<td></td>
<td><strong>Formula</strong>: {taxdetail.taxtype}</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: Or</td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td><strong>Values</strong>: is, UTGST</td>
</tr>
<tr>
<td></td>
<td><strong>Formula</strong>: {taxdetail.taxtype}</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: Or</td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td><strong>Values</strong>: is, NonRecovery_IGST</td>
</tr>
<tr>
<td></td>
<td><strong>Formula</strong>: {taxdetail.taxtype}</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: Or</td>
</tr>
<tr>
<td><strong>Formula (Text)</strong></td>
<td><strong>Values</strong>: is, NonRecovery_CGST</td>
</tr>
<tr>
<td></td>
<td><strong>Formula</strong>: {taxdetail.taxtype}</td>
</tr>
<tr>
<td></td>
<td><strong>And/Or</strong>: Or</td>
</tr>
</tbody>
</table>
### Exporting Goods and Services under GST

In India, the export of goods and services is considered as zero-rated supply. This means that GST will not be imposed on export of any kind of goods or services.

The following are considered as zero-rated supply under GST:

- Export of goods or services, or both
- Supply of goods or services, or both to SEZ (Special Economic Zones)

An exporter dealing in zero-rated goods under GST can claim a refund as per the following options:

<table>
<thead>
<tr>
<th>Filter (Text)</th>
<th>Values</th>
<th>Formula</th>
<th>And/Or</th>
</tr>
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<tbody>
<tr>
<td>Formula (Text)</td>
<td>Values: is, NonRecovery_SGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, NonRecovery_UTGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Reverse Charge_IGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Reverse Charge_CGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Reverse Charge_SGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Reverse Charge_UGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Offset_IGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Offset_CGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Offset_SGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
<tr>
<td>Formula (Text)</td>
<td>Values: is, Offset_UGST</td>
<td>(taxdetail.taxtype)</td>
<td>Or</td>
</tr>
</tbody>
</table>

Parens: )
■ Export of goods or services, or both, without payment of IGST under LUT (Letter of Undertaking) or Bond. Subject to such conditions, an exporter can claim refund of the unused input tax credit.

■ Export of goods or services, or both, on payment of IGST (Integrated Goods and Services Tax) without any requirement of LUT or Bond. Subject to such conditions, an exporter can claim refund of the tax paid on goods or services, or both.

Using the India Localization SuiteTax Engine SuiteApp, it enables you to assign an export type to a sales transaction that contains goods, services, or both for export. Based on the selected value, the SuiteApp will determine if the GST tax will be calculated or not in the transaction.

If you choose to export goods or services under LUT or Bond, you can create and assign LUT or Bond detail records to your export transactions.

On sales transactions where Export Type is set to **With LUT or Bond**, there will be no payment of IGST. On the Tax Details subtab, even if there will be no payment of tax (tax amount is 0), the tax details will display as **Without payment of tax amount (amount)**.

**Note:** The transaction's total IGST amount must be within the LUT bond remaining value. Otherwise, you will not be able to save the record.

See example below:

![Image](https://example.com/image1.png)

However, if you choose to export without LUT or Bond, you can enable the SuiteApp to automatically generate a journal entry record along with the transaction. The journal entry for export is created to support the reverse charge for the tax you paid for the exported goods or services.

On sales transactions where Export Type is set to **Without LUT or Bond**, this means there will be payment of IGST. It will calculate tax as regular IGST, and a journal entry must be created along with the sales transaction.

See example below:

![Image](https://example.com/image2.png)

If the Auto-Generate Adjustment Journal for Export feature is enabled, you do not need to manually create the journal as the system will automatically generate an adjustment journal after the transaction is created. To enable this feature, see Automated Generation of Journal Entries for Export.
To know more information on how to set up the India Localization SuiteTax Engine SuiteApp to handle export of goods or services under GST, read the following topics:

- If you will export goods or services under LUT or Bond, see Setting Up the LUT or Bond Details.
- If you will export goods or services with payment of tax and without LUT or Bond, see Automated Generation of Journal Entries for Export.
- To assign your preferred export option for your sales transactions, see Applying GST on Sales Transactions.

Setting Up the LUT or Bond Details

If you will choose to process sales transactions for export without payment of tax, you must set up a LUT or Bond Detail record. The LUT or Bond Detail record can then be applied to your sales transaction if the Export Type is set to With LUT or Bond. You can select a LUT or Bond Detail record only if the sales transaction is within effective range and with usable remaining LUT or Bond value.

To set up a LUT or Bond detail record:

1. Go to Setup > India Localization > GST Tax Rate Rules.
2. Click the LUT and Bond Details subtab.
3. Click New LUT or Bond Details.
4. In the LUT or Bond Number field, enter the LUT or Bond number that will be applied to the export transaction.
5. In the LUT or Bond Value field, enter the LUT or Bond value that will be applied to the export transaction.
6. In the Effective From field, enter the first date this tax rule will be applied to a transaction.
7. In the Valid Until field, enter the date this tax rule will no longer be applied to transactions.
8. Click Save.

Automated Generation of Journal Entries for Export

The India Localization SuiteTax Engine SuiteApp allows automated generation of adjustment journal entries for sales transactions that are for export. If you choose to export with payment of tax and without LUT or Bond, you must enabled this feature so that you do not have to manually create the journal entry every time a sales transaction is created.

To enable automated generation of journal for export transactions:

1. Go to Setup > India Localization > Configuration > Goods and Services Tax.
2. On the Goods and Services Tax subtab, check the Auto-Generate Adjustment Journal for Export box.
3. In the Refund Account for Export with Tax Payment section, setup the refund account for export with tax payment by nexus.
   - In the Nexus field, select a nexus from the list. Nexuses shown in this list are those where Country is set to India.
   - In the Refund Account field, select an account from the list. Account records shown in this list are only limited to accounts with type Other Current Asset.
4. Click Add.
5. Click Save.
E-Way Bill for India

Under India Goods and Services Tax (GST), registered transporters should carry an E-Way Bill when moving goods from one place to another according to certain conditions. E-Way Bill is an Electronic Way Bill for movement of goods to be generated on the E-Way Bill Portal. It is a unique document or bill, which is electronically generated for the specific consignment and movement of goods from one place to another, either interstate or intrastate, and of value more than INR 50,000 required under the current the GST regime.

Important: The India Localization SuiteTax Engine SuiteApp only supports form GST EWB–01.

When the E-Way Bill is generated online, a unique E-Way Bill Number (EBN) is made available to the supplier, recipient, and the transporter.

Using the India Localization SuiteTax Engine SuiteApp, it enables you to perform the following processes for E-Way Bill:

- Ability to use E-Way Bill feature for subsidiaries where country is set to India
- Ability to set up E-Way Bill thresholds for different supply and amount types
- Ability to assign default transportation details on multiple transactions through the Generate E-Way Bill page
- Generate an E-Way Bill report for single or multiple transactions through the Generate E-Way Bill page
- Ability to export the generated E-Way Bill report into CSV format for submission to the E-Way Bill online portal
- Update the transactions included in the exported CSV file, by adding the E-Way Bill No. and Date from the generated E-Way Bill online.

Enable E-Way Bill Feature

To enable all E-Way Bill related fields and functionality for India subsidiaries, you must enable it first in your account.

To enable the E-Way Bill feature:

1. Go to Setup > India Localization > Configuration.
2. On the E-Way Bill subtab, check the E-Way Bill box under the Enable Feature section.
3. Click Save.

To understand how to use the E-Way Bill feature for GST, read the following topics:

1. Configure E-Way Bill by setting the threshold and entity records, see the following topics:
   - Set E-Way Bill Threshold
   - Configure Customer and Vendor Record for E-Way Bill
2. After configuring E-Way Bill, enter the E-Way Bill details on your transaction records. For more information, see Entering E-Way Bill Details on Transaction Records
3. Generate the E-Way Bill file for transactions, see Generating E-Way Bill.

Configuring E-Way Bill

Set E-Way Bill Threshold

Set up a threshold rule that will help identify which transactions are valid for E-Way Bill generation.
To set E-Way Bill Threshold for E-Way Bill generation:

1. Go to Setup > India Localization > Configuration.
2. Click the E-Way Bill subtab.
3. In the E-Way Bill Threshold section, select your preferred threshold basis:
   - **Invoice Total Value** – Choose this option if you want to use the sum of GST tax basis and GST tax amount as the E-Way Bill generation threshold, regardless of its tax basis status (normal or exempted).
   - **Taxable Value** – Choose this option if you want to use GST normal rate tax basis as the E-Way Bill threshold.
   - **Taxable and Exempted Value** – Choose this option if you want to use GST tax basis as the E-Way Bill threshold, regardless of its tax basis status (normal or exempted).
4. In the Threshold Amount field, enter the amount threshold. The amount must be based on your account’s base currency.
5. In the Classification of Supply field, select where the threshold is classified.
6. In the Effective From column, enter the first date this threshold can be applied to transactions.
7. In the Valid Until column, enter the date this threshold can no longer be applied to transactions.
8. Click Save.

Configure Customer and Vendor Record for E-Way Bill

Configure customer or vendor record under India subsidiary for E-Way Bill generation. The entity's default address must have a valid State and PIN value for E-Way Bill details to be properly validated.

To configure a customer or vendor record for E-Way Bill:

1. Go to Lists > Relationships > Customer or Vendor.
2. Click the Edit link next to the customer or vendor record.
3. Click the Financials subtab.
4. Edit your default shipping or billing address.
5. In the State field, select a valid state value. If entity’s Registration Type is set to Overseas, select Other Countries.
6. In the PIN field, enter the 6-digit numeric PIN code for your default address. If entity’s Registration Type is set to Overseas, enter PIN as 999999.
7. Click Save.

Entering E-Way Bill Details on Transaction Records

The list below shows the transactions supported by the E-Way Bill feature:

- Bill
- Invoice
- Credit Memo
- Cash Sale
- Cash Refund
- Bill Credit
To enter E-Way Bill details on transaction record:

1. Create or edit an existing transaction record.
2. Select customer or vendor for the transaction.
3. Click the Billing subtab.
4. In the India E-Way Bill Details section, refer to the following table:

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status</td>
<td>Indicates the E-Way Bill status of the transaction.</td>
</tr>
<tr>
<td></td>
<td>- Not Exported – This is the initial status of an E-Way Bill eligible transaction. This indicates that the transaction has not been selected yet for E-Way Bill generation.</td>
</tr>
<tr>
<td></td>
<td>- Exported – This indicates that an E-Way Bill has been generated for this transaction, but no E-Way Bill No. and E-Way Bill Date yet.</td>
</tr>
<tr>
<td></td>
<td>- Updated - This indicates that the E-Way Bill No. and E-Way Bill Date has been entered on the transaction. This is the final status for E-Way Bill processing.</td>
</tr>
<tr>
<td></td>
<td>- Not Applicable – This indicates that the transaction is not eligible for E-Way Bill generation. This is because either the transaction does not meet the E-Way Bill threshold, does not have GST, or only contain expense item record. This is a read-only field but you can manually override the default value by checking the Override E-Way Bill Defaults box.</td>
</tr>
<tr>
<td>Sub Type</td>
<td>The default value for this field depends on the subsidiary type, transaction type, customer or vendor registration type, and GST tax type of the transaction.</td>
</tr>
<tr>
<td></td>
<td>- Overseas or SEZ customers under Regular subsidiaries will have a subtype Export for Invoice and Cash Sale, and subtype of Import for Bill.</td>
</tr>
<tr>
<td></td>
<td>- Non Overseas or non SEZ customers under Regular subsidiaries will have a subtype of Supply for Invoice, Cash Sale, and Bill.</td>
</tr>
<tr>
<td></td>
<td>- Entities under Composite subsidiaries will have a subtype of Supply for Invoice, Cash Sale, and Bill.</td>
</tr>
<tr>
<td></td>
<td>- Credit Memo or Cash Refund will have a subtype of Sales Return, regardless of customer registration type.</td>
</tr>
<tr>
<td></td>
<td>- Bill Credit will have no default subtype value. You need to manually select the subtype for this transaction by checking the Override E-Way Bill Defaults box.</td>
</tr>
<tr>
<td>Doc Type</td>
<td>The default value for this field depends on the subsidiary type and tax rate type of the transaction.</td>
</tr>
<tr>
<td></td>
<td>- Regular subsidiary with normal tax rate type will have the doctype of Tax Invoice.</td>
</tr>
<tr>
<td></td>
<td>- Regular subsidiary with exempted tax rate type will have the doctype of Bill of Supply.</td>
</tr>
<tr>
<td></td>
<td>- Overseas or SEZ vendor registration type under Regular subsidiary will have a doctype of Bill of Entry.</td>
</tr>
<tr>
<td></td>
<td>- Composite Dealer subsidiary will have a doctype of Bill of Supply.</td>
</tr>
<tr>
<td></td>
<td>This is a read-only field but you can manually override the default value by checking the Override E-Way Bill Defaults box.</td>
</tr>
<tr>
<td>Field</td>
<td>Description</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>E-Way Bill Transaction Type</td>
<td>The default value for this field depends on the transaction’s shipping address.</td>
</tr>
<tr>
<td></td>
<td>- Purchase transactions will have an E-Way Bill Transaction Type of Regular</td>
</tr>
<tr>
<td></td>
<td>- Sales transactions will have an E-Way Bill Transaction Type of Regular if there is no shipping address, or if the shipping address is the same as the billing address.</td>
</tr>
<tr>
<td></td>
<td>- Sales transactions where shipping and billing address is different will have the following E-Way Bill Transaction Type:</td>
</tr>
<tr>
<td></td>
<td>□ Bill To - Ship To – for Invoice and Cash Sales</td>
</tr>
<tr>
<td></td>
<td>□ Bill From - Dispatch From – for Credit Memo and Cash Refund</td>
</tr>
<tr>
<td></td>
<td>This is a read-only field but you can manually override the default value by checking the <strong>Override E-Way Bill Defaults</strong> box.</td>
</tr>
<tr>
<td>Transportation Mode</td>
<td>Select any of the four modes of transportation from the list. If you select Road, you must enter the Vehicle No. and select a Vehicle Type (Regular or Over Dimensional Cargo).</td>
</tr>
<tr>
<td></td>
<td>If you select Rail, Air, or Ship, you must enter the Transport Doc No. and Transport Date. The Vehicle Type must be set to Regular.</td>
</tr>
<tr>
<td>Distance (KM)</td>
<td>Enter the approximate distance to be covered. Distance must not be greater than 4,000 km.</td>
</tr>
<tr>
<td>Transport Name</td>
<td>Enter the name of the transporter.</td>
</tr>
<tr>
<td>Transport ID</td>
<td>If the transportation is done through a transporter, enter a valid TRANSID or GSTIN transporter ID. This field is required if the Transportation Mode is set to Road and there is no Vehicle No. available.</td>
</tr>
<tr>
<td>Transport Doc. No.</td>
<td>Enter the transporter document number. This field is required if Transportation Mode is Rail, Air, or Ship.</td>
</tr>
<tr>
<td>Transport Date</td>
<td>Enter the transporter document date. This field is required if the Transportation Mode is Rail, Air, or Ship.</td>
</tr>
<tr>
<td>Vehicle No.</td>
<td>Enter the vehicle number. This field is required if the mode of transportation is Road and there is no available Transporter ID.</td>
</tr>
<tr>
<td>Vehicle Type</td>
<td>Enter the vehicle type. This field is required if the mode of transportation is Road.</td>
</tr>
<tr>
<td>Vendor Doc. No.</td>
<td>Enter the vendor’s document number.</td>
</tr>
<tr>
<td>Vendor Doc Date</td>
<td>Enter the vendor’s document date.</td>
</tr>
<tr>
<td>E-Way Bill No. (1)</td>
<td>Enter the E-Way Bill Number from the E-Way Bill portal.</td>
</tr>
<tr>
<td>E-Way Bill Date (1)</td>
<td>Enter the E-Way Bill Date from the E-Way Bill portal.</td>
</tr>
<tr>
<td>(1) Entering values to both fields will automatically update the E-Way Bill status to <strong>Updated</strong>.</td>
<td></td>
</tr>
</tbody>
</table>

5. Check the **Override E-Way Bill Defaults** box to override the default value of the following fields under the India E-Way Bill Details section:
   - Supply Type
   - Sub Type
   - Doc Type
   - E-Way Bill Transaction Type
6. Enter other necessary information.
7. Click Save.

Considerations when entering E-Way Bill Details on Transactions

1. For transactions created prior to enabling the E-Way Bill feature, E-Way Bill Status under Billing subtab is blank. You must edit and save the transaction record for the E-Way Bill threshold rules to apply.
2. Every time the threshold setup is updated, it will only apply to transactions processed after the latest update. To apply to transactions processed prior to the last threshold update, you must edit and save the previous transactions.

Generating E-Way Bill

Using the E-Way Bill feature, you can generate an E-Way Bill file that will contain all the necessary details required when filling out the GST EWB-01 form online. Use the E-Way Bill file to import the transaction E-Way Bill details into the E-Way Bill online portal and generate the E-Way Bill Number (EBN).

To generate an E-Way Bill for your transactions, you must perform the following steps:

2. Submit the E-Way Bill file to the E-Way Bill online portal.
3. Update your transactions by entering the generated EBN and E-Way Bill Date value.

Generate the E-Way Bill file in NetSuite

The generated file will be in CSV format and will contain the E-Way Bill details for the selected transactions.

To generate the E-Way Bill file:

1. Go to Reports > Tax > Generate E-Way Bill.
2. For OneWorld accounts, select a subsidiary in the Subsidiary field,
3. In the GSTIN field, select a GSTIN from the list. GSTINs (Tax Registration Number) shown in this list are associated with the selected subsidiary.
4. Expand the Filters section by clicking the plus icon. Use the Filters section to narrow down the results depending on the transaction range, transaction type, entity, and status.

The following table describes the available filters:

<table>
<thead>
<tr>
<th>Filter Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transaction Date From</td>
<td>Select a starting period to filter transactions based on the subsidiary selected.</td>
</tr>
<tr>
<td>Transaction Date To</td>
<td>Select an end period to filter transactions based on the subsidiary selected.</td>
</tr>
<tr>
<td>Customer or Vendor</td>
<td>Select a customer or vendor record.</td>
</tr>
<tr>
<td>Transaction Type</td>
<td>Select one or multiple transaction types.</td>
</tr>
<tr>
<td>Status</td>
<td>Select one or multiple E-Way Bill statuses. Not Exported, Exported, and Updated are selected by default.</td>
</tr>
</tbody>
</table>

5. Click Search.
6. Check the box next to the approved transactions you want to include in the E-Way Bill file.
7. Click Generate to export the E-Way Bill result as a CSV file.
Submit the E-Way Bill file to the E-Way Bill online portal

To generate an E-Way Bill using the exported E-Way Bill CSV file from NetSuite, you must first use an offline tool to convert it to a JSON file. Use the generated JSON file to upload the data into the online portal and generate an E-Way Bill.

To submit your E-Way Bill file online:

1. Download the free E-Way Bill JSON Preparation tool (Ver 1.0.1118) from the E-Way Bill online portal.
2. Copy the necessary details from the CSV file and paste it into the E-Way Bill offline tool.
3. Using the tool, generate a JSON file.
4. Upload the JSON file to the government E-Way Bill online portal.
5. Generate the E-Way Bill for the submitted transaction data.
6. The E-Way Bill online portal will produce the E-Way Bill Number (EBN) and the E-Way Bill Date. Take note of these values as you will need to enter this information back to NetSuite.

Update your transactions by entering the generated EBN and E-Way Bill Date value

In NetSuite, go back to the exported transactions and update the E-Way Bill No. and E-Way Bill Date fields in the India E-Way Bill Details section. You can add the E-Way Bill details by editing each transaction record or update multiple transactions through the Generate E-Way Bill page. For more information, see Updating E-Way Bill Detail Information on Transaction Records.

After the EBN and E-Way Bill Date is entered, the E-Way Bill status of the transactions will change to Updated.

Updating E-Way Bill Detail Information on Transaction Records

Using the Generate E-Way Bill page, you can add and modify E-Way Bill detail information on single or multiple transactions. You can also use this page to update the exported transactions with the E-Way Bill Number (EBN) and E-Way Bill Date generated from the online E-Way Bill portal.

There are two ways you can update the E-Way Bill details depending on your requirement:

1. Update the E-Way Bill transaction details.
2. Update the E-Way Bill transportation details.

Update the E-Way Bill transaction details

Using the E-Way Bill Transaction Details form, you can make changes to the general E-Way details and transportation details of a single transaction record before or after generating your E-Way Bill file.

To add or update E-Way Bill transaction details:

1. Go to Reports > Tax > Generate E-Way Bill.
2. Set filters to display transactions eligible for E-Way Bill generation.
3. On the search results list, click Edit next to the transaction you want to update.
4. On the E-Way Bill Transaction Details form, all E-Way Bill related information for the transaction are displayed.
   The top section contains the following read-only fields:
   - Subsidiary – This field displays the transaction’s subsidiary.
   - Name – This field displays the transaction’s Customer or Vendor.
- **Transaction Date** – This field displays the transaction's date.
- **E-Way Bill Total Invoice Value** – This field displays the total amount of taxable basis, GST tax amount, and other charges of the transaction.
- **Transaction Type** – This field displays the type of transaction.
- **Document No.** – This field displays the transaction's default document number.
- **Transaction Amount** – This field displays the transaction's amount.

While under the E-Way Bill Information and Transport Information section, you can add new or modify existing values for the transaction. All fields available under these sections are the same fields available under the Billing subtab of the transaction record.

**Note:** Updating the Status, Sub Type, Doc Type, or E-Way Bill Transaction Type field through the E-Way Bill Transaction Details form will automatically override the default value of the field for the transaction.

5. Click **Save**.

Update the E-Way Bill transportation details

Using the E-Way Bill transportation Details form, you can make changes to the E-Way Bill transportation details for a single or multiple transactions.

**To add or update the E-Way Bill transportation details:**
1. Go to Reports > Tax > Generate E-Way Bill.
2. Set filters to display transactions eligible for E-Way Bill generation.
3. Select one or multiple transactions that you want to update.
4. Click **Update Transport Details**.
5. On the E-Way Bill Transportation Details form, enter the following:

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation Mode</td>
<td>Select a mode of transportation.</td>
</tr>
<tr>
<td>Transport Name</td>
<td>Enter the name of the transporter.</td>
</tr>
<tr>
<td>Transport Doc. No</td>
<td>Enter the transporter document number.</td>
</tr>
<tr>
<td>Vehicle No.</td>
<td>Enter the vehicle number.</td>
</tr>
<tr>
<td>Distance (KM)</td>
<td>Enter the approximate distance to be covered. Distance must not be greater</td>
</tr>
<tr>
<td></td>
<td>than 4,000 km.</td>
</tr>
<tr>
<td>Transport ID</td>
<td>If the transportation is done through a transporter, enter a valid TRANSID or</td>
</tr>
<tr>
<td></td>
<td>GSTIN transporter ID.</td>
</tr>
<tr>
<td>Transport Date</td>
<td>Enter the transporter document date. This field is required if the</td>
</tr>
<tr>
<td></td>
<td>Transportation Mode is Rail, Air, or Ship.</td>
</tr>
<tr>
<td>Vehicle Type</td>
<td>Enter the vehicle type. This field is required if the mode of transportation</td>
</tr>
<tr>
<td></td>
<td>is Road.</td>
</tr>
</tbody>
</table>

6. Click **Save**.

Creating Statutory Adjustment Journal

Use the statutory adjustment journal to adjust the calculated CGST, SGST/UTGST, or IGST on advance receipt or payment at the time of supply of goods and services.
In addition, you can also use statutory adjustment journal to enter ITC (Input Tax Credit) reversal adjustment for GST claims in case you do not meet the specific ITC claim conditions. For example, entering late fees or interest liabilities for a purchase transaction.

Statutory Adjustment Journal records are reflected in the GST3B report under section 5.1 Interest & Late Fee Payable.

To create a statutory adjustment journal:

2. In the Custom Form field, select India Statutory Adjustments.
3. Complete the necessary fields on top of the form as described in Making Journal Entries.
4. In the Tax Information section, enter values for the following fields:
   a. In the Nexus field, select the nexus, if any, associated with this journal entry.
   b. In the Subsidiary Tax Reg. Number field, select the tax registration number, if any, associated with this journal entry.
   c. In the Adjustment Type field, select the adjustment type for this journal entry.
   d. In the Adjustment Sub Type field, select the adjustment subtype for this journal entry.
   e. In the Place of Supply field, select the place of supply for this journal entry.
   f. In the Classification of Supply field, select the classification of supply for this journal entry.
5. On the Lines subtab, enter the detail information for the journal lines.
   a. In the Account field, select the ledger account to be affected by this journal entry.
      
      Note: Select at least one ledger account for the adjustment journal. Accounts selected must be of type Other Current Liability or Other Current Asset.
   b. Enter the Debit or Credit amount for the line.
   c. In the India Tax Account box, check if the journal line account is a tax account for India.
   d. Complete any of the following optional fields:
      - Memo – Enter a memo to help you recognize this journal entry in a register for this account.
      - Name – Select an entity to associate with this journal entry. Click the double down arrows to select List or Search options for your selection.
      - Department – If you have enabled Departments, and you classify at the transaction-level rather than the line-level, select the appropriate classification to associate with this journal entry.
      - Classes – If you have enabled Classes, and you classify at the transaction-level rather than the line-level, select the appropriate classification to associate with this journal entry.
      - Location – If you have enabled Locations on the Company subtab of the Enable Features page and you specify classifications at the line-level, select the appropriate location to associate with this line.
      For information about Departments and Classes, see the help topic Departments and Classes Overview.
      - Location – If you have enabled Locations on the Company subtab of the Enable Features page and you specify classifications at the line-level, select the appropriate location to associate with this line.
      For information about Locations, see the help topic Locations Overview.
   e. Click Add.
6. Click Save.
Statutory Adjustment Journal Example

The following scenario provides an example of when to create a statutory adjustment journal.

The company Wolfe has a purchase transaction (PO 1234) that includes goods worth of INR 10,000 for its employees as incentives. The goods purchased are not for business purposes, thus making the transaction not eligible for ITC (Input Tax Credit) claims. However, this purchase transaction will reflect on company Wolfe's GST report. You will need to do a reversal of ITC for this transaction while filing your GST report.

For example:

On the image below, the statutory adjustment journal has sub type of Amount in terms of rule 42(1) (m) because goods purchased in PO 1234 is not for business purposes.

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India Localization SuiteTax Reports (Beta)

**Warning:** India Localization SuiteTax Reports is a beta feature. The contents of this feature are preliminary and may be changed or discontinued without prior notice. Any changes may impact the feature's operation with the NetSuite application. NetSuite warranties and product service levels shall not apply to the feature or the impact of the feature on other portions of the NetSuite application. NetSuite may review and monitor the performance and use of this feature. The documentation for this feature is also considered a beta version and is subject to revision.

Overview

The topics under this section are for NetSuite accounts where the SuiteTax feature is enabled. For accounts without SuiteTax, see .

India Localization SuiteTax Reports is a SuiteApp developed by NetSuite for accounts that use the India Localization SuiteTax Engine. For more information, see India Localization SuiteTax Engine (Beta).

India Localization SuiteTax Reports enables finance users and accountants to generate Tax Deduction at Source (TDS) and India Goods and Services Tax (GST) reports.

Supported Features

- Generate Tax Deduction at Source (TDS) Tax Reports
To use India Localization SuiteTax Reports, read the following topics:

- Installing India Localization SuiteTax Reports
- Tax Deduction at Source (TDS) Reporting
- India Goods and Services Tax (GST) Reporting

Installing India Localization SuiteTax Reports

Prerequisites

To install India Localization SuiteTax Reports SuiteApp, you need to have the following SuiteApps shared and installed in your account first.

- SuiteTax Reports (Bundle ID 237699)
- India Localization SuiteTax Engine Beta (Bundle ID 253246)

If you are interested in using the above mentioned SuiteApps, contact your NetSuite account manager to have the SuiteApps shared to your account.

Note: Please refer to the SuiteTax Reports documentation for the list of the required features that needs to be enabled for the SuiteTax Reports SuiteApp.

Installing the India Localization SuiteTax Reports

The India Localization SuiteTax Reports SuiteApp is a managed bundle and is automatically updated whenever there are enhancements or new features added. This SuiteApp is free, but it has to be shared with your NetSuite account before you can install it. Contact your NetSuite account manager to request for access to this SuiteApp. When the SuiteApp is shared with your account, you can install it by performing the following steps.

To install the India Localization SuiteTax Reports SuiteApp:

1. Go to Customization > SuiteBundler > Search & Install Bundles.
2. In the Keywords field, search for the India Localization SuiteTax Reports.
3. Click Search.
4. Click the link of the SuiteApp with the following details:
   - Name: India Localization SuiteTax Reports
   - Bundle ID: 255126
5. On the Bundle Details page, click Install.
Note: If the Install button is not available, this SuiteApp may not have been shared with your account. To get access to the SuiteApp, contact your account manager for assistance.

Roles and Permission

The India Tax Manager role is added to your account after installing the India Localization SuiteTax Report SuiteApp.

Administrators can assign this custom role to users who need to access the TDS and GST reports, or use the role as a template for creating customized roles. If you are already using customized roles and want to add permissions to those roles to use the TDS and GST reports, use the permissions that the SuiteTax Reports SuiteApp provides for guidance. For more information, see the SuiteTax Reports documentation.

India Localization SuiteTax Reports Limitations

The India Localization SuiteTax Reports SuiteApp currently has the following limitations:

- For GSTR1 filing, the SuiteApp does not support supplies to be taxed at a differential percentage (65%) of the existing rate of tax.
- Supplies made to persons with Unique Identification Number (UIN) is not supported in GSTR 3B.
- Import of goods is not supported in GSTR3B.
- If there are tax related adjustments made for a sales or purchase transaction using a journal entry, it will not be included in the tax reports. Summarize the amount and manually adjust the tax reports.

Setting Up Accounting Periods for India Localization SuiteTax Reports

Prior to report generation, you must set up the fiscal calendar of your accounting periods as Standard Fiscal Calendar. This is to ensure the reports data generated by the SuiteApp will be correct.

To set up the fiscal calendar of an accounting period:

1. Go to Setup > Accounting > Manage Accounting Periods.
2. On the Manage Accounting Periods page, click Set Up Full Year.
3. In the Fiscal Calendar field, select Standard Fiscal Calendar.
4. Enter other necessary information as required. For more information about setting up accounting periods for a year, see the help topic Setting Up Accounting Periods for a Full Year for Subsidiaries.
5. Click Save.

Tax Deduction at Source (TDS) Reporting

In India's TDS tax system, part of the required process is for the deductor to file a TDS Return. A TDS Return is a quarterly statement to be given to India's Income Tax Department and must be submitted on time. TDS returns are required to be filed after specified intervals and include details such as TAN, TDS Payment, type of payment, PAN, and so forth.
Using the India Localization SuiteTax Reports SuiteApp, you can generate the following tax reports for TDS tax return filing purposes:

- **Income Tax Form 26Q** – This report generates the resident vendor’s transactions for each subsidiary. This report should be generated by quarter.

- **Income Tax Form 27Q** – This report generates the non-resident vendor’s transactions for each subsidiary. This report should be generated by quarter.

These reports can be viewed, edited, and exported through the Country Tax Reports generation page.

**Generating TDS Tax Reports**

The following describes the steps in generating a Tax Deduction at Source (TDS) tax report.

**To generate a TDS tax report:**

1. Go to Reports > Tax > Country Tax Reports.
2. In the **Subsidiary** field, select a subsidiary from the list.
3. In the **Start Period** field, select a starting period for the report.
4. In the **End Period** field, select an end period for the report.
5. In the **Report Name** field, select the type of report you want to generate for TDS.
6. Click **Additional Parameters**.
7. On the Income Tax Form Params page, set the following fields:
   - **Regular Statement Filed for Earlier Period** – Check this box if regular statement has been filed for earlier period.
   - **Token No. of Previous Regular Statement** – Enter the token number of your previous regular statement.
   - **Change of Address of Deductor Since Last Return** – Check this box if deductor’s address has changed since last tax return filing.
   - **Change of Address of Responsible Person Since Last Return** – Check this box if responsible person’s address has changed since last tax return filing.
8. Click **OK**.
9. Click **Generate**.

When a report is generated, the page will reload. Your report will be displayed as a new line in the Report Execution Log subtab. A progress bar will be displayed at the View | Download column, which displays the report generation's progress. When the report generation is finished, the progress bar will change into a View link.

**Note:** If the report settings cover a long time period, you may need to wait a few minutes before the report becomes available. After the report is completed, the system sends you an email notification with a link to the report.

**Viewing TDS Tax Reports**

**To view and export a TDS Tax Report:**

1. Go to Reports > Tax > Country Reports.
2. On the Report Execution Log subtab, locate the report to view.
3. Click View.
4. Click the Export — DAT icon to download the DAT file.

![Country Tax Report - India](image)

**Note:** If the Export — DAT icon is not available, this indicates that the report generated does not have data available for the period range selected. Click the Back button to go back to the Country Tax Reports page and check your report filters.

5. After successfully downloading the file, rename it and use .txt file name extension.

**TDS Return Filing**

After exporting the TDS tax report from NetSuite, the next step is to submit the data to your tax authority online for TDS Tax Return filing.

**Note:** Make sure to verify and check all information first before submitting to your tax authority.

**Considerations when filing TDS Returns**

1. You must have a valid Tax Deduction Account Number (TAN) and registered in e-Filing.
2. An e-TDS must be prepared using the Return Preparation Utility (RPU) and validated using the File Validation Utility (FVU). The utilities can be downloaded from the Tin-NSDL website. Online TDS file formats must be in .txt extension.
3. After the file is validated and generated, you can now upload and submit to your tax authority online.

**India Goods and Services Tax (GST) Reporting**

In India’s GST system, part of the required process for any regular business is to file two monthly returns. The India Localization SuiteTax Reports SuiteApp enables you to generate the following tax reports for GST tax return filing purposes:

- **GSTR1** – This report is used for GSTR1 tax return filing purposes. Data generated by this report is based on the GSTR1 return form.
- **GSTR3B** – This report is used for GSTR3B tax return filing purposes. Data generated by this report is based on the on the GSTR3B return form.
These reports can be viewed, edited, and exported through the Country Tax Reports generation page.

**GSTR1**

India Localization SuiteTax Reports enables you to generate a GSTR1 report that you can use for GSTR1 tax return filing. GSTR1 is a monthly or quarterly return that should be filed by every registered dealer. It summarizes all sales (outward supplies) for a taxpayer by month or quarter.

The GSTR1 tax report generated by the SuiteApp supports all 13 required sections of the GSTR1 tax return form. The following table contains the list of GSTR1 invoice detail reports and its description based on sections of the GSTR1 form.

<table>
<thead>
<tr>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GSTR1 B2B</strong></td>
<td>This report displays the taxable sales from the following: Invoice and Cash Sale</td>
</tr>
<tr>
<td></td>
<td>▪ Regular</td>
</tr>
<tr>
<td></td>
<td>▪ Composite Dealers</td>
</tr>
<tr>
<td></td>
<td>▪ Intrastate</td>
</tr>
<tr>
<td></td>
<td>▪ Interstate</td>
</tr>
<tr>
<td></td>
<td>▪ SEZ</td>
</tr>
<tr>
<td></td>
<td>This report does not include Nil Rated and Exempted supplies.</td>
</tr>
<tr>
<td><strong>GSTR1 B2CL</strong></td>
<td>This report displays the taxable sales from the following: Invoice and Cash Sale</td>
</tr>
<tr>
<td></td>
<td>▪ Interstate sales made to Unregistered customers</td>
</tr>
<tr>
<td></td>
<td>▪ Interstate sales greater than Rs. 2.5 lakh</td>
</tr>
<tr>
<td></td>
<td>This report does not include Nil Rated and Exempted supplies.</td>
</tr>
<tr>
<td><strong>GSTR1 B2CS</strong></td>
<td>This report displays the taxable sales from the following: Invoice and Cash Sale</td>
</tr>
<tr>
<td></td>
<td>▪ Sales made to Unregistered customers</td>
</tr>
<tr>
<td></td>
<td>▪ Intrastate sales regardless of the amount</td>
</tr>
<tr>
<td></td>
<td>▪ Interstate sales equal or less than Rs 2.5 lakh.</td>
</tr>
<tr>
<td></td>
<td>This report does not include Nil Rated and Exempted supplies.</td>
</tr>
<tr>
<td><strong>GSRT1 CDNR</strong></td>
<td>This report displays the credit notes of the taxable sales from the following: Credit Memo and Cash Refund</td>
</tr>
<tr>
<td></td>
<td>▪ Regular</td>
</tr>
<tr>
<td></td>
<td>▪ Composite Dealers</td>
</tr>
<tr>
<td></td>
<td>▪ Interstate</td>
</tr>
<tr>
<td></td>
<td>▪ Intrastate</td>
</tr>
<tr>
<td></td>
<td>▪ SEZ</td>
</tr>
<tr>
<td></td>
<td>This report does not include Nil Rated and Exempted supplies.</td>
</tr>
<tr>
<td><strong>GSRT1 CDNUR</strong></td>
<td>This report displays the credit notes of the Inter-Sate taxable sales from the following: Credit Memo and Cash Refund</td>
</tr>
<tr>
<td></td>
<td>▪ Unregistered or Overseas customers</td>
</tr>
<tr>
<td></td>
<td>▪ Interstate sales where credit value is more than Rs 2.5 lakh.</td>
</tr>
</tbody>
</table>
This report does not include Nil Rated and Exempted supplies.

**GSRT1 EXEMP**  
This report displays the net value of Nil rated, Exempted, and Non-GST supplies made from the following customers:  
- Regular  
- Composite Dealer  
- Unregistered  
- Overseas  
- SEZ

**GSRT1 EXP**  
This report displays the taxable sales for customers that have GST Registration Type set to **Overseas**.

**GSRT1 HSN**  
This report displays the HSN wise summary of sales during the period.

**GSRT1 DOCS**  
This report displays the details of various documents by transaction types.  
The following nature of documents are supported:  
- Invoice for Outward Supplies  
- Credit Notes

---

**GSTR3B**

India Localization SuiteTax Reports enables you to generate a GSTR3B report that you can use for GSTR3B tax return filing. GSTR3B summarizes the total values of purchases and sales by month, along with Input Tax Credit (ITC).

The following table contains the sections provided by the GSTR3B report based on the GSTR3B form.

### 3.1 Details of Outward Supplies and inward supplies liable to reverse charge

<table>
<thead>
<tr>
<th>Nature of Supplies</th>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
</table>
| (a) Outward Taxable supplies (other than zero rated, nil rated and exempted) | Displays the taxable sales value of outward supplies from customers where registration type is any of the following:  
  - Regular  
  - Composite Dealer  
  - Unregistered  
  It also displays the tax amount of the outward supplies by each tax component (IGST, CGST, and SGST or UTGST).  
  This applies to both Intra-State and Inter-State Classification of Supplies. | Invoice  
  - Credit Memo  
  - Cash Sale  
  - Cash Refund |
| (b) Outward Taxable supplies (zero rated) | Displays the taxable sales value of outward supplies from customers where registration type is any of the following:  
  - Overseas  
  - SEZ  
  This applies to Nil Rated and Exempted supplies. | Invoice  
  - Credit Memo  
  - Cash Sale  
  - Cash Refund |
### Nature of Supplies

<table>
<thead>
<tr>
<th>Nature of Supplies</th>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
</table>
| (c) Other Outward Taxable supplies (Nil rated, exempted)| Displays the total taxable sales value of outward supplies from customers where registration type is any of the following:  
- Regular  
- Composite Dealer  
- Unregistered  
This applies to Nil Rated and Exempted supplies. | Invoice  
- Credit Memo  
- Cash Sale  
- Cash Refund |
| (d) Inward supplies (liable to reverse charge)         | Displays the total taxable purchase value of inward supplies that belong to any of the following:  
- Import of goods and services  
- Purchase from unregistered person  
- Purchase of goods and services under reverse charge  
  Purchase must be from a vendor where registration type is any of the following:  
- Regular  
- SEZ  
- Unregistered  
- Overseas  
It also displays the tax amount of the inward supplies by each tax component (IGST, CGST, and SGST or UTGST).  
This applies to both Intra-State and Inter-State Classification of Supplies. | Bill  
- Vendor Credit |
| (e) Non-GST Outward supplies                            | Displays the total taxable value of sales which includes items marked as Non-GST. Tax amount is set to blank since Non-GST items are non-taxable.  
This applies to both Intra-State and Inter-State Classification of Supplies. | - |

#### 3.2 Of the supplies shown in 3.1(a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

<table>
<thead>
<tr>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
</table>
| Place of Supply (State or UT)            | Base on the **Outward taxable supplies** in the above 3.1 table, details are broken down to where inter-state supplies where made (unregistered persons and composition taxable persons) by each place of supply.  
|                                          | Invoice  
- Credit Memo  
- Cash Sale  
- Cash Refund |

#### 4. Eligible for ITC
<table>
<thead>
<tr>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A) ITC Available (Whether in full or part)</strong></td>
<td></td>
</tr>
<tr>
<td>(1) Import of Goods</td>
<td>Displays the total recoverable IGST amount of imported goods.</td>
</tr>
<tr>
<td></td>
<td>Applicable to items or expense items that have India Tax Nature set to Goods or Capital Goods.</td>
</tr>
<tr>
<td></td>
<td>Purchase must be from a vendor where registration type is any of the following:</td>
</tr>
<tr>
<td></td>
<td>■ Overseas</td>
</tr>
<tr>
<td></td>
<td>■ SEZ</td>
</tr>
<tr>
<td>(2) Import of Services</td>
<td>Displays the total recoverable IGST amount of imported services.</td>
</tr>
<tr>
<td></td>
<td>Applicable to items or expense items that have India Tax Nature set to Services.</td>
</tr>
<tr>
<td></td>
<td>Purchase must be from a vendor where registration type is any of the following:</td>
</tr>
<tr>
<td></td>
<td>■ Overseas</td>
</tr>
<tr>
<td></td>
<td>■ SEZ</td>
</tr>
<tr>
<td>(3) Inward supplies liable to reverse charge (other than 1 and 2 above)</td>
<td>Displays the total recoverable tax amount (IGST, CGST, SGST/UTGST) of purchase from unregistered persons, and purchase taxable services under reverse charge.</td>
</tr>
<tr>
<td></td>
<td>Purchase must be from a vendor where registration type is any of the following:</td>
</tr>
<tr>
<td></td>
<td>■ Unregistered</td>
</tr>
<tr>
<td></td>
<td>■ Regular (Service item in purchase must be under reverse charge)</td>
</tr>
<tr>
<td>(4) Inward supplies from ISD</td>
<td>Not supported.</td>
</tr>
<tr>
<td>(5) All other ITC</td>
<td>Displays all other recoverable tax amount (IGST, CGST, or SGST/UTGST) of inward supplies.</td>
</tr>
<tr>
<td></td>
<td>Purchase must be from a vendor where registration type is Regular.</td>
</tr>
<tr>
<td><strong>B) ITC Reversed</strong></td>
<td>Not supported.</td>
</tr>
<tr>
<td>(1) As per Rule 42 &amp; 43 of SGST/CGST rules</td>
<td>Not supported.</td>
</tr>
<tr>
<td>(2) Others</td>
<td>Not supported.</td>
</tr>
<tr>
<td><strong>C) Net ITC Available (A)-(B)</strong></td>
<td>(A) — (B)</td>
</tr>
<tr>
<td><strong>D) Ineligible ITC</strong></td>
<td>Summarizes the unrecoverable IGST amount which applicable tax rule is Ineligible for ITC.</td>
</tr>
<tr>
<td>(1) As per section 17(5) of CGST//SGST Act</td>
<td></td>
</tr>
<tr>
<td>(2) Other</td>
<td></td>
</tr>
</tbody>
</table>
5. Values of exempt, Nil-rated and non-GST inward supplies

<table>
<thead>
<tr>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>From a supplier under composition scheme, Exempt and Nil rated supply</td>
<td>Inter-State inward supplies:</td>
</tr>
<tr>
<td></td>
<td>■ Taxable value of inward supply from a supplier to whom is composite dealer.</td>
</tr>
<tr>
<td></td>
<td>■ Taxable value of inward supply which belongs to exempted.</td>
</tr>
<tr>
<td></td>
<td>■ Taxable value inward supply where the tax rate is nil.</td>
</tr>
<tr>
<td>Non-GST Supply</td>
<td>Displays the values of all the interstate inward supplies where item is marked as Non-GST.</td>
</tr>
<tr>
<td></td>
<td>Purchase must be from a vendor where registration type is any of the following:</td>
</tr>
<tr>
<td></td>
<td>■ Regular</td>
</tr>
<tr>
<td></td>
<td>■ Composite Dealer</td>
</tr>
<tr>
<td></td>
<td>■ SEZ</td>
</tr>
<tr>
<td></td>
<td>■ Unregistered</td>
</tr>
<tr>
<td></td>
<td>■ Overseas</td>
</tr>
</tbody>
</table>

5.1 Interest and Late Fee Payable

<table>
<thead>
<tr>
<th>Description</th>
<th>Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>Displays the taxable amount captured from the Statutory Adjustment Journal record that has the following setup:</td>
</tr>
<tr>
<td></td>
<td>■ Adjustment Type is Overseas</td>
</tr>
<tr>
<td></td>
<td>■ Sub Adjustment Type is Interest</td>
</tr>
<tr>
<td></td>
<td>GST type must be of IGST, CGST, or SGST/UTGST.</td>
</tr>
<tr>
<td>Late Fee</td>
<td>Displays the taxable amount captured from the Statutory Adjustment Journal record that has the following setup:</td>
</tr>
<tr>
<td></td>
<td>■ Adjustment Type is Overseas</td>
</tr>
<tr>
<td></td>
<td>■ Sub Adjustment Type is Late Fee</td>
</tr>
<tr>
<td></td>
<td>GST type must be of IGST, CGST, or SGST/UTGST.</td>
</tr>
</tbody>
</table>

Generating India GST Reports

The following describes the steps in generating an India Goods and Services Tax (GST) report.

To generate an India GST report:

1. Go to Reports > Tax > Country Tax Reports.
2. In the Subsidiary field, select a subsidiary from the list.
3. In the Nexus field, select a nexus from the list. Nexuses shown in this list are registered with the selected subsidiary.
4. In the Start Period field, select starting period for the report.
5. In the End Period field, select an end period for the report.
6. In the **Report Name** field, select the type of report you want to generate for GST.

7. Click **Generate**.

When a report is generated, the page will reload. Your report will be displayed as a new line in the Report Execution Log subtab. A progress bar will be displayed at the View | Download column, which displays the report generation's progress. When the report generation is finished, the loading bar will change into a View link.

**Note:** If the report settings cover a long-time period, you may need to wait a few minutes before the report becomes available. After the report is completed, the system sends you an email notification with a link to the report.

### Viewing India GST Reports

**To view and export a generated India GST report:**

1. Go to Reports > Tax > Country Tax Reports.
2. On the **Report Execution Log** subtab, locate the report to view.
3. Click **View**.
4. Click the Export — DAT icon to download the DAT file.

**Note:** If the Export — DAT icon is not available, this indicates that the report generated does not have data available for the period range selected. Click the **Back** button to go back to the Country Tax Reports page and check your report filters.

5. After successfully downloading the file, rename it and use .csv file name extension.

### India GST Return Filing

After exporting the India GST report from NetSuite, the next step is to submit the data to your tax authority online for GST tax return filing. The India GST portal ([www.gst.gov.in](http://www.gst.gov.in)) allows you to prepare and submit your GST tax returns both online and offline depending on the type of return you are filing. The following information describes how you can use the India GST reports from NetSuite when filing your GST tax returns.

**Note:** Make sure to verify and check all information first before submitting to your tax authority.

#### GSTR1 Tax Return

When preparing your GSTR1 tax returns, the online portal provides an offline utility tool to convert your CSV files before uploading to the India GST online portal. After exporting the India GST report from
NetSuite, you must use the GST Offline Utility Tool to convert the file into a JSON format before you can upload it to the portal for validation.

**To convert the India GST report to a JSON file format:**

1. Download the GST Offline Tool V2.2.9 from the India GST portal.
2. Convert the exported India GST Report DAT file into a CSV format.
3. Upload your India GST report in CSV format into the offline utility tool.
4. Using the GST Offline Tool, generate a JSON file by going to View Summary > Generate File > Save.

After the JSON file is generated, you can now upload and submit to the India GST portal for validation.

**GSTR3B Tax Return**

Using the exported GSTR3B tax report from NetSuite, you can use the data generated when filing your GSTR3B tax returns. Unlike GSTR1 tax returns, filing of GSTR3B tax return must be entered manually and prepared online.

**To file your GSTR3B tax return online:**

1. In NetSuite, export your GSTR3B tax report. For more information on how to export India GST reports, see Viewing India GST Reports.
2. Log in to the India GST portal.
4. Select GSTR3B and manually enter the data generated by the India Localization SuiteTax Reports SuiteApp.

**India Localization SuiteTax Glossary**

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bill of Entry</td>
<td>Under GST regulations, it is a declaration form filled by the importer with the Customs department.</td>
</tr>
<tr>
<td>Bond</td>
<td>It is a financial instrument in which the issuer of bond owes the holders a debt and is obliged to pay them interest or to repay the principal at a later date.</td>
</tr>
<tr>
<td>Challan</td>
<td>Is an official form as a way of crediting the money to one's bank account, generally used in India as a receipt for payment or delivery.</td>
</tr>
<tr>
<td>Central Goods and Services Tax (CGST)</td>
<td>This is the tax to be collected by the Central Government on an intrastate sale.</td>
</tr>
<tr>
<td>Goods and Services Tax (GST)</td>
<td>GST is an indirect tax imposed in India on the supply of goods and services, right from the manufacturer to the consumer. It is a consumption-based and destination-based tax; therefore taxes are paid to the state where the goods and services are consumed and not the state in which they were produced.</td>
</tr>
<tr>
<td>Letter of Undertaking (LUT)</td>
<td>It is a type of bank guarantee, where a bank allows its customer to raise money from another Indian bank's foreign branch as a short-term credit.</td>
</tr>
<tr>
<td>Permanent Account Number (PAN)</td>
<td>It is a 10-digit alphanumeric number issued by the India Income Tax Department. It is issued to all judicial entities under the Income Tax Act 1961.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>---------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Reverse Charge</td>
<td>Under GST regulations, it is where the recipient of the goods or services is liable to pay GST instead of the supplier.</td>
</tr>
<tr>
<td>Tax Deduction Account Number (TAN)</td>
<td>It is a 10–digit alphanumeric number issued by the India Income Tax Department. It is issued to persons who are required to deduct or collect tax on payments made by them under the Income Tax Act 1961.</td>
</tr>
<tr>
<td>Tax Deduction at Source (TDS)</td>
<td>TDS is a means of collecting income tax in India, under the Indian Income Tax Act of 1961. This concept was introduced with an aim to collect tax from the very source of income and deduct at the time of issuing invoice or actual payment, whichever happens first.</td>
</tr>
<tr>
<td>TDS Section Code</td>
<td>It is a code that represents a section from the Income Tax Act of the government of India. Each section determines which TDS tax rate rule must apply to a transaction record.</td>
</tr>
<tr>
<td>Unique Quantity Code (UQC)</td>
<td>It is a unit of measurement that is required to be mentioned in a transaction. According to CGST Rules, any tax invoice, credit note, or debit note must have UQC or quantity unit description.</td>
</tr>
</tbody>
</table>