

S-31011/10/2023-ST-1-DoR-Part(2)

Government of India  
Ministry of Finance  
Department of Revenue  
(State Taxes-1)

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51/I, North Block, New Delhi

Dated the 18<sup>th</sup> August, 2023


**OFFICE MEMORANDUM**

**Subject:** Salient features of the Scheme – “**Mera Bill Mera Adhikaar**”.

In order to encourage customers to demand an invoice and for improving B2C tax compliance, the Department proposes to launch a reward scheme – “**Mera Bill Mera Adhikaar**” on pilot basis in the States of Assam, Gujarat, Haryana and UTs of Dadra and Nagar Haveli and Daman and Diu and Puducherry for a period of 1 year w.e.f. 1<sup>st</sup> September, 2023. The salient features of the Scheme are as under:-

- The consumers are required to upload their tax invoices (handwritten/printed/thermal etc.) on a **mobile app** developed by GSTN for being considered for the draw of lots. The **mobile app** requires one-time registration (OTR) on the basis of mobile number of the consumer.
- There will be **2 bumper draws of Rs. 1 Cr.** (quarterly) and 800 monthly draws of **Rs. 10,000** and 10 monthly draws of **Rs. 10 lac.**
- All B2C invoices uploaded on the mobile app of the previous month by 5<sup>th</sup> of next month shall be eligible for monthly draw. Similarly, all invoices uploaded from the previous quarterly bumper draw will be eligible for the quarterly bumper draw.
- **Eligibility:-** Invoices issued by the supplier (registered persons) located in that State where this scheme is in operation to the unregistered persons of minimum value of **Rs. 200** shall be eligible for the draw.
- Maximum number of invoices to be uploaded per person per month is restricted to 25 invoices.
- The customer shall be required to enter some details about the invoice and upload a legible photo of the invoice. The consumer uploading the details has to provide the name of the State of his residence.
- GSTN shall validate the details of the supplier and invoices uploaded with wrong or inactive GSTIN shall be ineligible for draw. The eligibility status of the entry shall be available to the customer on the app.

- Prize amounts of Rs. 1 Cr. And Rs. 10 lac shall be disbursed after due verification of the claim. Prize amounts of Rs. 10,000 will be disbursed with minimal verification.
2. Media campaign shall be started at least 15 days before the launch of the scheme by DG Taxpayer Services (DGTS), CBIC. DGTS shall function as Nodal office for implementation of the scheme. DGTS will coordinate for drawing of lots and declaring the winner with assistance of GSTN.
3. Initially, the prize amounts will be disbursed by GSTN and the Central and State share of the prizes disbursed shall be transferred by the respective Governments to GSTN. However, once States put in a system for disbursement of the prize at their end, the disbursements will be done by the State and Central Government shall transfer its share to the respective State Government.

  
18/8/2023  
(Dr. N. Gandhi Kumar)  
Director (State Taxes)  
Tel: 011-23092613

To

1. Chairman, CBIC
2. Member (GST), CBIC
3. Secretary (Finance)/CCTs, States of Assam, Gujarat, Haryana and UT of Puducherry
4. DG (NIC)
5. DG (Taxpayer Services), CBIC
6. CEO, GSTN

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