

**Circular No. 1038/26/2016-CX**

F.NO. 224/44/2014-CX 6  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF EXCISE & CUSTOMS

New Delhi, 19<sup>th</sup> July, 2016

To,

Principal Chief Commissioner/Chief Commissioner of Central Excise, Customs and Service Tax (All)

Principal Commissioner of Central Excise, Customs and Service Tax (holding charge of Chief Commissioner) (All)

Web Master, CBEC

Madam/Sir,

**Sub: - Manual signatures on digitally signed invoices - reg.**

Attention is invited to Notification No. 18/2015-Central Excise (NT) dated 06.07.2015 by which conditions, safeguards and procedures in relation to authentication of invoices by digital signatures were specified. Representations have been received from the trade requesting for clarification on whether a manufacturer who opts to authenticate invoices with digital signature can simultaneously also authenticate invoices by manual signature. The need for the trade to simultaneously use digital and manual signature has apparently arisen because many of the customers of a manufacturer or service provider, who receive goods and services under cover of an invoice authenticated by a digital signature, do not have the requisite Information Technology infrastructure to accept or receive such invoices electronically. In such situations they demand manually

authenticated invoices from manufacturers or service providers who otherwise issue digitally signed invoices.

2. The issue has been examined. It is hereby clarified that a manufacturer or a service provider who opts to issue invoices authenticated by digital signature may print a copy of such invoice and sign them manually and forward the same to such customers who are unable to accept or receive the digitally signed invoices. Such invoices in effect would be authenticated by two signatures, digital signature as well as manual signature and would be considered to be in conformity with rule 11 of Central Excise Rules, 2002 or Rule 4A, 4B and 4C of the Service Tax Rules, 1994. Such invoices would also be a valid document to avail CENVAT credit.

3. Difficulty, if any, in implementing the circular should be brought to the notice of the Board. Hindi version would follow.

Yours faithfully,

*Shankar Prasad Sarma*  
19.07.2016

Shankar Prasad Sarma  
Under Secretary (CX.6)