

CBEC specifies conditions and safeguards for issuing digitally signed invoice and maintaining e-records.

The CBEC vide Notification No. 18/2015-CE (NT) dated 06 July 2015 has specified the conditions, safeguards and procedures for issue of invoices, preserving records in electronic form and authentication of records and invoices by digital signatures for the assessee intending to use digital signatures. The conditions as per the notification are as follows:

- (i). Every assessee shall use class 2 or class 3 Digital Signature Certificate issued by the Certifying Authority in India.
- (ii). Every assessee shall intimate the specified details like name, e-mail id, office address and designation of the person authorised to use the digital signature certificate, name of the Certifying Authority, date of issue of Digital Certificate and the validity of the Digital Certificate etc., to the jurisdictional Deputy Commissioner or Assistant Commissioner of Central Excise, at least 15 days in advance. In case of any change in the details already submitted, the assessee shall provide complete details afresh within 15 days of such change.
- (iii). Assessee already using digital signatures shall also furnish the said details within 15 days of the issue of this notification.
- (iv). Every assessee opting to maintain records in electronic form, who has more than one factory or service tax registration shall maintain separate electronic records for each factory or each service tax registration.
- (v). Every assessee who opts to maintain records in electronic form, shall on request by Central Excise Officer, produce the specified records in electronic form and invoices through e-mail or on a specified storage device in an electronically readable format for verification of the authenticity of the document and the request for such records and invoices shall be specified in the letter or e-mail by the Central Excise Officer
- (vi). The backup of the records shall be maintained and preserved by every assessee for a period of 5 years immediately after the financial year to which the record pertains.