

## AWARDED FOR OUTSTANDING PARTICIPATION IN NETRA KUMBH 2019

**Pavilions & Interiors (P & I)** was appreciated and rewarded for its outstanding contribution at Netrakumbh 2019. This noble initiative taken up on a huge scale where millions of pilgrims coming to Kumbh were given free eye check-ups, free spectacles and medicines in an event spread across 150000 sq. ft. area during the 52 days of Kumbh 2019, Prayagraj. Netra Kumbh also got its name registered in Limca Book of Records for screening 6660 people on a single day.

Being IESA's one of the Founder Member, congratulates to Pavilion & Interiors India Pvt. Ltd. team for this great achievement and wish more success in future.



Dr. Harsh Vardhan, Union Health Minister, facilitated award to Mrs. Baburam & Mr. Shibu C.

### THE GLOBAL EXHIBITION INDUSTRY IN NUMBERS

Exhibitions is a large global industry

EXHIBITIONS

32,000 ANNUALLY



EXHIBITING COMPANIES

4.5 million Each year



VISITORS EACH YEAR

303 million



VENUES

1,217 With a minimum of 5,000 sqm of gross indoor exhibition space



VISITOR AND EXHIBITION SPEND

€116 billion

(\$137 billion) every year



JOBS

3.2 million Directly and indirectly supported



GLOBAL EXHIBITIONS DAY

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## THE

# GLOBAL EXHIBITION INDUSTRY IS OF MAJOR ECONOMIC IMPORTANCE

Globally, there are approximately 32,000 exhibitions each year, featuring 4.5 million exhibiting companies and attracting over 303 million visitors.

Exhibitors and visitors combined spend around €116 billion (\$137 billion US) every year on exhibitions, making exhibitions a significant global industry.

In 2018, the total number of venues with a minimum of 5,000 sqm of gross indoor exhibition space around the world was 1,217 and the gross exhibition space available is 34.7 million sqm. Additional venue space has become available in almost all regions of the world and substantial venue investments and upgrades have taken place to increase venue capacities.

3.2 million total jobs are directly and indirectly supported by exhibitions.

The total output in business sales including direct, indirect and induced output is €275 billion (\$325 billion \$).

### EXHIBITIONS HAVE A STRONG IMPACT ON TERRITORIES

Exhibitions support economic growth and generate significant social and economic benefits

€275 billion (\$325 billion) in total output (business sales)

€167 billion (\$198 billion) total GDP including direct, indirect and induced GDP impacts

3.2 million total jobs Directly and indirectly supported by global exhibitions

€60,700 billion (\$71,700 billion) of total impact per exhibiting company  
€7,900 billion (\$9,400 billion) total impact per sqm of venue gross indoor exhibition space

**Output**  
The global exhibitions industry directly generated more output (business sales) than many large global sectors, including machine tools and medical & surgical equipment.

**Economy**  
The €167 billion (\$198 billion) of total GDP supported by the global exhibitions industry would rank the sector as the 56th largest economy globally larger than the economies of countries such as Hungary, Kuwait, Sri Lanka, and Ecuador.



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## MESSAGE FROM THE SENIOR VICE PRESIDENT DESK



Dear Friends,

### Working together for the IESA fraternity.

Thanks to the Presidents of Mr. N. Binu and Mr. H.K. Bhattad, continuous support from ever-enthusiastic Mr. Surinder Vasisht and industry leaders, IESA has progressed well since its inception about 5 years ago. During this period, IESA gathered strength, addressed issues of concern within and outside of its membership and helped members, particularly during the initial stages of GST implementation.

The Indian exhibition industry is still in its nascent stage, though there are many large exhibitions happening in India. Assimilation of technology, professional approach, and adherence to statutory regulations, disciplined behavior are some of the shortcomings of the Indian exhibition industry. Apart from these internal issues, there are external factors hampering the growth of the industry, most important being the quality of infrastructure,

statutory and legal regulations, inability of the Governments to look at the broader picture etc.

In such a scenario, how IESA as an Association can benefit its members? I believe, we at IESA should identify certain immediate issues, which can be tackled at the Association level and find a practical way of resolving them.

Few issues which come to my mind are; Safety and Security, Training, Legislations, Laws and Regulations.

Safety is of prime importance in international exhibitions, which is by and large overlooked in India. Common to the Indian style of functioning, cutting corners at the cost of quality of delivery is also very common in the industry.

As in the case of many industries, exhibition industry is also experiencing innovations in ideas, designing, operations and management of Shows. We need to create a Training Center to educate our members and their people in emerging technologies.

IESA is already providing expert guidance on the subject of GST. We should seek feedback from members if the service is useful to them and also find out which other such services are required.

Apart from these, 'visibility' of the Association needs to be enhanced so that we are known as a responsible and trustworthy organization. PR of Association can be one such means of improving visibility. Social Media could be another way of achieving the same.

Another larger issue is the difficulty faced by our industry is that the industry is not recognized as an 'Industry' by the Government. Regulations and incentives specific to the industry are therefore not possible in the absence of such status. IESA should interact with other like minded Associations so that a joint effort is made to create a 'Status Paper' for presentation to the Government. Such 'Industry' Status will allow the Government to look holistically at the Industry and the 'spin-off' effect it has on a number of other industries.

Friends, these are few thoughts emerging from my limited knowledge as well as interaction with some industry leaders and I seek your views, suggestions and comments on the same.

At the end, I request all my friends to come together to take IESA to newer heights.

Best Wishes,

**Sunil More**

Senior Vice President, IESA

## IESA NEWLY JOINED MEMBERS

SL.	COMPANY	CONTACT PERSON	NATURE OF BUSINESS	CITY
1	FLYERZ DANCE COMPANY	Mr. V. Guna Sekar	Dance and Entertainment Variety	Chennai
2	K.K. VIDEOS	Mr. Kalathil Kunnimohammed Shajudin	Photography & Videography	Chennai
3	IMPRESS STILLS	Mr. J. Jayakumar	Magic Mirror Photo Booth	Chennai

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# ON GLOBAL EXHIBITION DAY, THE PROFESSIONALS IN MUMBAI TAKE CLEAN-UP INITIATIVE AND PLEDGE— To Use Public & Shared Transport Once A Week To Help Improve An Environment.

Mumbai, 4th June 2019 : In response to the recent announcement by UFI—the Global Association of the Exhibition Industry held the Global Exhibitions Day 2019 (GED 2019) across the world, the Mumbai–India Chapter of UFI celebrated its fourth edition of GED2019 at Sanjay Gandhi National Park, Borivali, Mumbai. Honourable Member of Parliament–Mr. Gopal Shetty graced the occasion at a very short notice and guided the exhibition industry professionals on their clean-up city initiative and also assured them his help in getting the Industry Status to Exhibition and Trade Shows Industry.



The primary aim of this largest awareness campaign for the exhibition and events industry was to uplift the profile of the sector as one of the most vital contributors to economic growth across cities, regions and countries and continue to strive to get Industry Status for the Exhibitions and Trade Show Industry in India. This year, the Theme of GED19 Mumbai, India was an important aspect—Let's do something for our city—Together Towards Tomorrow.

While elaborating the aim behind world over celebration of Global Exhibition Day, Romi Furtado, Sanjeev Reddiyar, Mukund Rao and Mit Chedda—members of Core Committee, GED18 Mumbai India said, “The primary objective of celebrating GED is to recognising the chief contributors from within the industry and to highlight to the world at large the value of our medium 'THE EXHIBITIONS' as one of the best marketing, advertising business medium”.



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# INVOICE AND RELATED DOCUMENTS UNDER GST

## CA RAMAN KHATUWALA

**Sr Partner, M/s Khatuwala Associates, Chartered Accountants**

**Email Id: raman@khatuwala.net**



As per sub section 1 of Section 31 of Central Goods and Service Tax Act 2017 (hereinafter called CGST Act), every registered person **supplying taxable goods** shall, **before or at the time** of supply or making goods available to the recipient, generate Tax Invoice with such particulars as prescribed in Rule 46 of the Central Goods and Service Tax Rules 2017 (herein after called CGST Rules).

It may be noted that the section mandates the registered person to generate the tax invoice not only at the time of supply of goods but can also be generated before the supply.

“Before” has not been defined anywhere in the GST Act. Hence the registered person can generate the tax invoice within a reasonable period before the actual dispatch or delivery or supply of goods.

If the registered person is into **supply of taxable service**, then as per sub section 2 of Section 31 of CGST Act, such registered person should generate the tax invoice with such particulars as prescribed in Rule 46 of the CGST Rules **before or after** the supply of service, but within the time prescribed under Rule 47 of CGST Rules.

Rule 46 of the CGST Rules has prescribed 16 descriptions to be mentioned on the tax invoice issued under Section 31 of the CGST Act:-

- Consecutive serial nos, unique for a financial year
- Date of issue
- Details of the recipient along with state name and state code
- Address of delivery
- HSN code
- Description and details of goods or services
- Taxable value of goods / services, rate of tax and amount of tax charged
- Place of supply along with state name and state code
- Whether tax is payable under Reverse Charge basis.

Vide Notification no. 12/2017 (Central Tax) dt. 28<sup>th</sup> June 2017, HSN code is not mandatory for registered person having aggregate turnover up to Rs 1.50 crores in the preceding financial year.

Further, Circular no. 90/09/2019 dt. 18<sup>th</sup> February 2019 has clarified that in case of inter-state supply of goods or services, details with respect to place of supply along with state name and state code on the tax invoice is very essential.

In case of **export of goods or services**, Rule 46 of the CGST Rules mandates that the registered person must issue tax invoice and should mention—Supply meant for Export on payment of IGST / LUT, as the case may be. It may be noted that the exporter

can issue Commercial Invoice under the Foreign Trade Policy. However, for the purpose of GST, issue of Tax Invoice is compulsory.

Under Rule 47 of the CGST Rules, the registered person is supposed to issue tax invoice **within 30 days** from the date of supply of service.

What will be the time when it will be said that service has been supplied? To settle this matter, Section 13 of the CGST Act determines the time when it will be deemed that service has been supplied.

As per Section 13 of the CGST Act, time of supply of service shall be the earliest of the following—

- Date of issue of invoice as per Section 31 of the CGST Act, or date of receipt of payment, whichever is earlier; or
- If the invoice under Sec 31 of CGST Act has not been issued, then date of supply of service or date of receipt of payment, whichever is earlier; or
- Date of receipt of payment as shown by the supplier in its books of accounts, if the

above two conditions are not applicable.

By reading Section 13 of the CGST Act, it becomes clear that receipt of payment is also an important stage for service provider. If the service provider has received any payment before the supply of service or issue of invoice, then as per Section 13 of the CGST Act, the date of receipt of payment becomes the date of supply of service and the registered person receiving the



payment is supposed to discharge the tax liability under the GST accordingly.

Similar provisions are there for the registered persons supplying goods under Section 12 of the CGST Act. Supplier of goods are also required to discharge the tax liability under GST if it has received payment in advance before the supply of goods.

However, vide Notification no. 40/2017 (Central Tax) dt. 13<sup>th</sup> Oct 2017, registered persons having aggregate turnover of up to Rs 1.50 crores and who has not opted for composition scheme were exempted from paying tax under GST on receipt of payment in advance before the supply of goods.

Vide Notification no. 66/2017 (Central Tax) dt. 15<sup>th</sup> Nov 2017, the provision has been extended to all the registered person supplying goods irrespective of their turnover and who has not opted for composition scheme from paying tax under GST on receipt of payment in advance before the supply of goods.

Even though the provision of discharge of tax liability on receipt of payment in advance by the supplier of goods has been amended, however the provisions of clause (d) of sub section 3 of Section 31 of the CGST Act is still applicable.

As per Sec 31(3)(d) of the CGST Act, every registered person receiving payment in advance for supply of goods or service, shall issue a receipt voucher with particulars as prescribed under Rule on receipt of advance.

Similarly, when a registered person refunds any advance received from its customer, then as per Section 31(3)(e), it is supposed to issue refund voucher to the customer.

GST law, vide sub section 3 and sub section 4 of Section 9 of CGST Act, has mentioned situations where the recipient is liable to pay tax to the government under Reverse Charge Mechanism.

As per Section 31(3)(f) of the CGST Act, person paying the tax under RCM basis is supposed to issue invoice if the goods or services has been procured from unregistered person.

Similarly, under Section 31(3)(g) of the CGST Act, the registered person paying tax under RCM is supposed to issue payment voucher while making payment to the supplier of such goods or services.

An important difference to note here is that Section 31(3)(f) of CGST Act mandates the issue of invoice only if the goods or services has been received from unregistered person. Thus if such goods or services has been received

by the person paying tax under RCM from another registered person, then issue of invoice under this section is not required.

However, under Section 31(3)(g) of the CGST Act, payment voucher is required to be issued by the registered person paying tax under RCM in all cases—irrespective of whether the goods or services has been procured from another registered person or unregistered person.

In GST, there is no concept of issue of revised invoice, except in a case where a person, who has applied for a fresh registration under GST, can issue revised invoice within a period of 30 days of issue of certificate of registration against those invoice issued by him for supply of goods or services in the intervening period of filing of application for registration and issue of registration certificate.

Section 31 of the CGST Act further says that where a registered person is supplying exempted goods or service, it shall, in lieu of Tax Invoice, issue Bill of Supply. Rule 46A of CGST Rule mandates that if the registered person is supplying taxable as well as exempted goods to a single person at the same time, then it can issue invoice-cum-bill of supply.

There are many instances when a registered person may have issued tax invoice containing some errors. Similarly, situations may arise where supplied goods are returned by the customer or services supplied are of deficient in quality. In all such cases, Section 34 of the CGST Act provides that the supplier can issue debit notes or credit notes, as the case may be, to the customer. It may be noted here that under GST, debit notes or credit notes can only be issued by the supplier of goods or services. Commercial debit or credit notes can still be issued by the recipient. However, the same has no meaning in GST.

# INDIA MICE YOUTH CHALLENGE

Event organized by Exhibition Showcase



The first ever **India Mice Youth Challenge 2019** held successfully on 4<sup>th</sup> June, 2019 at Amity University, Noida Campus, Delhi/NCR. The event was organized by Exhibition Showcase to connect youth with the MICE Industry and to spread awareness about the career prospects available in the exhibition & event industry. The event was also held on the occasion of the Global Exhibitions Day 2019 and over 100 attendees witnessed the landmark initiative taken by **Exhibition Showcase**.



Concurrent Exhibition:



# DECORISE 2019

09 10 11 AUGUST 2019

Concurrent Exhibition:



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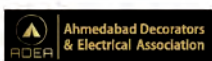
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## UPCOMING EXHIBITIONS / EVENTS

DATE	EXHIBITION / EVENT	LOCATION
10-12 July, 2019	Expo Paint & Coatings 2019	New Delhi, India
10-12 July, 2019	Aluminium China 2019	Shanghai, China
10-12 July, 2019	Medical Devices ASEAN MDA	Nonthaburi, Thailand
16-17 July, 2019	The London Textile Fair	London, UK
16-18 July, 2019	Indian Pharma Expo	New Delhi, India
16-19 July, 2019	SMPTE Conference & Exhibition 2019	Sydney, Australia
17-18 July, 2019	Lineapelle	New York, USA
17-19 July, 2019	ESBUILD Green Build Expo	Shanghai, China
18-19 July, 2019	Air Defence India	New Delhi, India
18-20 July, 2019	Indian DJ Expo	New Delhi, India
18-20 July, 2019	GENTEX	Colombo, Sri Lanka
18-21 July, 2019	Art & Antiques For Everyone	Birmingham, UK
18-21 July, 2019	SIJE - Singapore Intt. Jewelry Expo	Singapore
19-20 July, 2019	International Police Expo	New Delhi, India
19-20 July, 2019	THE HAAT - Indore	Indore, India
21-23 July, 2019	Pure London	London, UK
21-24 July, 2019	Philadelphia Gift Show	Philadelphia, USA
22-24 July, 2019	Hometextiles Sourcing	New York, USA
24-26 July, 2019	Baoan Industry Development Expo 2019	Shenzhen, China
24-26 July, 2019	Security Exhibition & Conference 2019	Sydney, Australia
26-28 July, 2019	Gifts World Expo	New Delhi, India
02-04 August, 2019	GTE-Garment Tech. Expo	Ahmedabad, India
05-09 August, 2019	FFANY Market Week	New York, USA
07-10 August, 2019	IHE - India Intt. Hospitality Expo 2019	Greater Noida, India
07-11 August, 2019	Decorex Joburg 2019	Johannesburg, South Africa
08-10 August, 2019	IIJS-India Intt. Jewellery Show 2019	Mumbai, India
09-10 August, 2019	Pharma B2B Expo 2019	Hyderabad, India
09-11 August, 2019	5th Wood Tech India 2019	Chennai, India
09-11 August, 2019	Complast Sri Lanka	Colombo, Sri Lanka
10-12 August, 2019	Auto Show	New Delhi, India
17-19 August, 2019	Footwear India Expo 2019	New Delhi, India
19-21 August, 2019	Asia Bakery Show 2019	New Delhi, India

**IMPORTANT NOTICE :** We advice to all readers, please double check the Dates / Venue and general information by directly visiting to the exhibitions' websites. The above info might be changed due to unknown reason to us.

### FROM THE NEWSLETTER EDITOR

Dear Readers,

Welcome to IESA Times E-newsletter of June, 2019 edition.

Hearty congratulation to Pavilions & Interiors for the outstanding participation award from Netrakumbh, 2019. We are very proud of P & I team members for their wonderful work.

The 4th edition of Global Exhibition Day 2019 was celebrated around the world. Mumbai-India Chapter of UFI, celebrated GED 2019 by way of taking cleanup initiative and pledge to use public & shared transport once a week.

In this edition, we are sharing information on Invoice and related documents under GST which was prepared by CA Raman Khatuwala. Hope you will find the same most useful. If you have any query, please feel free to write us.

In order to keep the readers widely interested and updated, we have, of course, continued with the communicating significant events and activities of the exhibitions & events industry. Therefore, I would like to take this opportunity to, again, invite the timely submissions of article, reports and technical information to us.

Please send the reports / information as per the guidelines mentioned below, the deadline for submitting the details is 15<sup>th</sup> July, 2019:

1. Document Format: MS Word Format
2. Article Length: Maximum 250-300 words
3. Photographs: TIFF or JPG format in high resolution
4. Advertisement: Strip Advertisement (Paid only)

So here, the issue is now in your hand, I hope you will all enjoy it.

**IESA Secretariat:**

**Ms. Anita**

**Executive Secretary**

**INDIAN EXHIBITIONS, CONFERENCES AND EVENTS SERVICES ASSOCIATION (IESA)**

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