

Annexure 3:
Process guidelines for Submission of Invoices to the Merged Entity i.e Vodafone Idea Ltd. (Formerly Idea Cellular Ltd.) and Other Details

Process related details post-Merger	Details
Invoice Submission	<p>As per existing process:</p> <ul style="list-style-type: none"> • Invoices shall be raised in the name of Vodafone Idea Ltd and submitted to respective Vendor Helpdesks (VHD) or Centralized Settlement Centre (CSC) as applicable. • Invoice of Idea submitted to Vodafone and vice-versa - In case invoices of one brand are submitted to another brand (viz. Idea and Vodafone), the invoices will be returned by respective VHD or CSC leading to delay in payment. • To facilitate seamless and faster pay-outs, vendors/ partners are requested to submit invoices along with appropriate relevant documents e.g. PO copy, MRN/GRN, work completion/ satisfaction certificate, proofs of work completed, Challans etc. for the payment teams to validate invoices faster. The company requests strict adherence to the process and support the change management.
Payment process to Vendor	As per existing process
Queries related to payment, Invoice/ other documents submission, taxes etc.	As per existing process
Invoices/ Debit notes/ credit notes raised prior to merger date	<p>Recommended to submit immediately to the respective Vendor Helpdesk or CSC</p> <p>To be submitted within 30 days from the effective merger date (i.e. 31.8.18) to the respective vendor helpdesk or CSC</p> <p>Note - After 30 days from merger effective date, Vendor(s)/partner (s) need to issue credit note against pre-merger date invoice and issue fresh invoice with new Vodafone Idea Ltd. entity name and GSTN (no invoice will be accepted of pre-merger date in old name i.e. Idea Cellular Limited)</p>
Invoice/ Debit Notes/ Credit Notes raised post-merger date (for Supply /Services related to pre or post-merger period)	Issue and submit invoice with new Vodafone Idea Ltd. entity name and new GST details with respective Vendor Help Desk or CSC

Invoice Already submitted but not processed	Recommended to reconcile with CSC or Vendor helpdesk for further details/resubmission
GSTN of Vodafone Idea Ltd (VIL)	Refer Annexure 4
TAN	Refer Annexure 5
Lower Tax Deduction Certificates (LTDSC)	<ul style="list-style-type: none"> From the effective date of merger, all LTDS certificates given prior to merger will only be valid for Idea Cellular to the extent threshold approved by issuing authority. Vendor/ Partner will be advised to obtain the fresh Lower TDS certificates in the name of new Vodafone Idea Ltd and existing TAN with combined threshold of Erstwhile Idea and Vodafone; submit to respective payment POCs at Circle or CSC. Also, vendor/partner will be advised to share LTDS with both the brands with break up limit in a separate company covering letter It will be sole responsibility of the vendor/ partner to inform appropriately, any change in the LTDSC post submission to relevant SPOCs of Vodafone Idea Ltd. i.e., Erstwhile Idea Cellular and Vodafone.
Retention/ Hold Payment	As per existing process
Disputed /Not accepted Invoices	<ul style="list-style-type: none"> Recommended to issue credit note against pre-merger date invoice and issue fresh invoice with new Vodafone Idea Ltd (VIL) entity name and GSTN (no invoice will be accepted of pre-merger date) On the basis of the reconciliation, an invoice will further be actioned and no parties will lose GST credit.
Permanent Account Number (PAN)	AAACB2100P
Import Export Codes	395041571
Whether vendor needs to keep two separate SOA for Idea and Vodafone? Obtain/ issue separate balance confirmations?	<ul style="list-style-type: none"> Yes, till further communication on this subject, vendors/ partners are requested to maintain separate statements of account for Erstwhile Idea and Vodafone, even though the entity is one.
Suggest latest/ generic email ID for communication	<ul style="list-style-type: none"> Till further communication, it will stay the same as existing

Annexure 4: Vodafone Idea Ltd. (Formerly Idea Cellular Ltd.) State wise GST details

S. No.	State	Vodafone Idea Ltd (VIL) GST Nos.
1	Andhra Pradesh	37AAACB2100P1ZW
2	Arunachal Pradesh	12AAACB2100P1Z8
3	Assam	18AAACB2100P1ZW
4	Bihar	10AAACB2100P1ZC
5	Chandigarh	04AAACB2100P1Z5
6	Chhattisgarh	22AAACB2100P1Z7
7	Dadra and Nagar Haveli	26AAACB2100P1ZZ
8	Daman & Diu	25AAACB2100P1Z1
9	Delhi	07AAACB2100P1ZZ
10	Goa	30AAACB2100P1ZA
11	Gujarat	24AAACB2100P1Z3
12	Haryana	06AAACB2100P1Z1
13	Himachal Pradesh	02AAACB2100P1Z9
14	Jammu & Kashmir	01AAACB2100P1ZB
15	Jharkhand	20AAACB2100P1ZB
16	Karnataka	29AAACB2100P1ZT
17	Kerala	32AAACB2100P1Z6
18	Madhya Pradesh	23AAACB2100P1Z5
19	Maharashtra	27AAACB2100P1ZX
20	Manipur	14AAACB2100P1Z4
21	Meghalaya	17AAACB2100P1ZY
22	Mizoram	15AAACB2100P1Z2
23	Nagaland	13AAACB2100P1Z6
24	Orissa	21AAACB2100P1Z9
25	Puducherry	34AAACB2100P1Z2
26	Punjab	03AAACB2100P1Z7
27	Rajasthan	08AAACB2100P1ZX
28	Sikkim	11AAACB2100P1ZA
29	Tamil Nadu	33AAACB2100P1Z4
30	Telangana	36AAACB2100P1ZY
31	Tripura	16AAACB2100P1Z0
32	Uttar Pradesh	09AAACB2100P3ZT
33	Uttarakhand	05AAACB2100P1Z3
34	West Bengal	19AAACB2100P1ZU
35	Maharashtra	27AAACB2100P1ZX
36	Andaman and Nicobar Islands	35AAACB2100P1Z0

Annexure 5: Circle wise TAN No. for Vodafone Idea Ltd (Formerly Idea Cellular Ltd.)

Circle	Vodafone Idea Ltd (VIL) TAN Nos.
Delhi	DELI04001E
Delhi Corporate	
Kolkata	CALI02834G
Kerala	CHNI00755G
M & G	PNEB01430C
ROTN	CHEI06191D
Gujarat	AHMI00670F
Haryana	RTKI01108C
Rajasthan	JPRI01453E
UPE	LKNI05311F
Orissa	CALI02834G
Assam	CALI02834G
MPCG	BPLI00953B
B & J	PTNI00563D
HP	PTLI11079F
NE	CALI02834G
J & K	PTLI11080G
ISP	MUMI12921G
Karnataka	BLRM01952G
ILD	MRTI00897B
NLD	MUMI09325B
Chennai	CHEI06191D
AP	HYDI00916G
ROB	CALI02834G
Punjab	PTLS11750E
UPW	MRTI00669E
Mumbai	MUMI07565F
Corporate	MUMI08850C