

Invoice Submission Process – Cognizant India

Cognizant’s Accounts Payable department is responsible for the timely processing of supplier invoices issued against approved purchase orders. Upon shipment of products, or services performed as requested on the official purchase order, the supplier is required to submit all corresponding invoices in a timely manner directly to Accounts Payable (within 7 business days from shipment or service completion) as instructed on the purchase order. In order to be processed by Accounts Payable, the supplier invoice must reference the same supplier information contained on the purchase order, a unique invoice number, the invoice date, and the appropriate Cognizant purchase order number.

Determining the Invoice Receipt Date

Within Cognizant’s CAPPSystem (ARIBA), payment terms are established for each supplier. Invoices processed by Accounts Payable will reflect those terms and the payment due date will automatically be calculated by the system if the invoice matches to the order placed. Accounts Payable does not designate a payment date as this is entirely system driven. Accounts Payable does not designate a payment date if the invoice matches to the Purchase Order as this is entirely system driven. For example, a supplier invoice dated July 1, 2017 is received by Accounts Payable on July 9 and is entered into CAPPSystem/Arriba system on July 10. If the payment terms are "Net 30", the system will automatically calculate a payment due date of August 8, 2017 for all accepted and undisputed transactions. Else the disputed invoice will be rejected and parked for clarification and the due date for payment will start from the date of invoice rectified or from the date of receipt of revised acceptable invoice by Accounts Payable.

Please ensure your invoice has the required information for your region as detailed in the table below:

S.No	Invoice Required Information	India
1.	Requirement of Original Hardcopy of Invoice (EDI Enabled & Non-Enabled) <ul style="list-style-type: none"> ▪ <i>It is mandatory to flip invoices online in the case of Arriba enabled suppliers</i> ▪ <i>The Flip/EDI Invoices should exactly match with all the details mentioned on the physical invoice submitted by the supplier</i> 	✓
2	Invoice MUST reference the correct Cognizant legal entity (the Bill To Cognizant entity) and address (the Bill to address) as shown on the PO / SoW with attention to Accounts Payable	✓
3	Cognizant GSTIN(Check on the PO or your Cognizant contact)	✓
4	Supplier name and Supplier address, telephone, email as setup in Cognizant's system	✓
5	Supplier GSTIN/UIN	✓
6	Unique Invoice number, no duplicate invoice number is allowed	✓
7	Date format- MM/DD/YY or show month in wording e.g.: APR) and no future date is allowed	✓
8	Description of goods & service, PO number, PO line item and currency on invoice must match with PO / contract	✓
9	PO number to be mentioned on the invoice	✓
10	An invoice must reference only one Purchase Order number	✓
11	Ensure total amount is stated and sufficient fund for billing is left on PO	✓

S.No	Invoice Required Information	India
12	Include GST(i.e. CGST/SGST/UTGST/IGST/Cess) charge in amount and percentage if applicable (GST charge in local currency is required, if PO currency is not local currency)	✓
13	Supplier's Company Stamp	✓
14	Supplier's Authorized Signatory /Digitally signed/E-Invoice	✓
15	Banking Information	**
16	Invoices should be raised as recommended by GST Act containing all GST details	✓
17	Invoices cannot be hand written	✓

Note: “✓” Required for region.

- Invoice to be loaded on GST network with correct particulars of cognizant entity and GSTIN.
- “**”If the PO is issued incorrectly or amount insufficient, please contact buyer (Procurement Representative) to update the PO before billing
- “***”Supplier must contact **Global Supplier Help Desk (ProcuretoPayHelp@cognizant.com)** with any changes in company info, banking or address information; else change will not be reflected in payments.

1. How to Invoice?

Information that must be contained on an invoice

1. To provide **Purchase Order Number / Contract number** along with **Bill to & Ship to** detail reference based on which the designated invoice is raised. This is for easy reference. (**Refer Cognizant Facility address & legal entity information**)
2. **Payment terms:** Approved payment terms by Cognizant Global Procurement team to be specified on the invoice. **Example:** net 15, net 30, advance payment terms.
3. **Invoice Number:** Each invoice should contain a proper numeric reference no. This should be a unique reference that would be used for all future queries / references including payment advices.
Example: Invoice number (Invoice #1234)
4. There should be no duplication of this number in your previous or future invoices.
5. **Invoice date:** Upon shipment of products, or services performed as requested on the official purchase order, the supplier is required to submit all corresponding invoices in a timely manner directly to Accounts Payable (within 7 business days from shipment or service completion) as instructed on the P.O
6. **Remit to.** Example: Supplier Name, PO Box, City, State, Zip Code.
7. **Quantity** invoiced, must equal the quantity shipped and cannot exceed the quantity ordered. The unit or Unique Quantity Code should also be mentioned.
8. HSN code of goods or Accounting Code of services
9. **Product part number**, if applicable.
10. **Pricing & Currency** - Pricing and unit price. Example: INR 900.60 each. The currency of the invoice should be categorically mentioned
11. **PAN#** any invoice billed for value more than INR 2 Lakhs should provide both the parties PAN number explicitly
12. **Other charges** must be separate item entries on the invoice and as noted on the purchase order.

13. **Taxes (CGST/SGST/IGST/UTGST/Cess)** should be listed as a separate item in the body of the invoice along with their respective rates. If GST is NIL, then LUT reference along with date should be mandatory in the invoice copy
14. Whether the tax is payable on reverse charge basis.
15. Arithmetical accuracy should be ensured (invoice total, tax calculations, etc.)
16. When billing for freight, freight backup is required.
17. **Invoices related to employees should contain the 6 digit associate ID** details.

Overseas Transactions – In case of invoices from overseas suppliers, details on their PAN no. Form 10F and Tax Residency Certificate (TRC) with confirmation on their permanent establishment in India is required.

Training Transactions – In case of invoices related to training, information on whether the trainer has travelled to India is required.

Subscriptions - In case of subscriptions, details related to whether they are downloadable thru web are required.

India Supplier Raising Invoice in Foreign

Currency - Invoices raised by an Indian supplier on us (any six entities of Cognizant in India) in foreign currency, is acceptable only when either the service provider or the service recipient (Cognizant India) is operating from a SEZ unit. In case the service provider (supplier) is operating from an SEZ, it needs to be substantiated through a letter of approval issued by the Development Commissioner (DC) of the SEZ.

2. How to Invoice - Taxes & related information?

Information that must be contained on an invoice with taxes

1. Invoice heading must carry either “Commercial Invoice” or “Tax Invoice” only
2. CGST/ SGST/ IGST/ UTGST/ Compensation cess to be appropriately levied on purchase of goods and/or services.
3. Invoices should be raised without GST where the transactions are exempted from taxes (for example, Invoices should be raised without GST when supply of goods and services is made to SEZ units of CTS).
4. Applicable GST tax deduction would be made from the payment unless exemption certificate is given.
6. In case of GST partial liability, the supplier’s portion alone should be mentioned in the invoice **e.g.** Rent-a-cab, Manpower supply, Works contract service etc.
7. PAN based GST registration number should be mandatorily mentioned in the invoice along with name and full address of the person rendering the service
8. Clear description of the service along with the HSN/SAC code (minimum of 6 digits) provided as per GST legislation should be mentioned in the invoice with GST rate and payable portion mentioned separately in the invoice.
9. Taxes to be charged at applicable rates with the benefit of abatement to be extended for the applicable service e.g.: Cab, Construction service, catering etc.
10. GST/Customs duty exemption to be extended for the purchases made for SEZ units

Additional information –

1. In order to avoid any double taxation of withholding taxes on transactions, which are in the nature of second-sale, where withholding taxes are already suffered by the supplier, a specific declaration is required as per the prescribed format by Income Tax dept. **as attached herewith.** Instances of such use includes for a second sale of software which has not been modified
2. Suppliers who have obtained certificate from the Income Tax dept. for lower deduction of Tax at source (TDS) under section 197(1) of the Income Tax Act and furnished the same to our tax team, to categorically mention on the invoices on the applicability of lower rates of withholding taxes.
3. Credit note issued by the supplier should clearly contain the invoice number against which the credit note is issued, since this has an impact on the ITC claimed
4. Invoices should clearly state the total gross amount and the total taxes, in addition to line level reporting.

3.How to prepare a packing slip?

To Ensure Accurate Receipt, be sure all Shipments:

1. Are properly packaged.
2. Have a packaging list on the outside of the package with PO number clearly visible.
3. Include on the packaging list:
 - a. Shipper's name and address
 - b. Part number(s) and Engineering Change number(s) if applicable
 - c. Purchase order/Contract number
 - d. Receiving location's name and address
 - e. Shipment quantity
 - f. Description of material
 - g. Ship date
 - h. Supplier packing list number (if applicable)
 - i. Country of origin
4. Include the PO number on the address labels

Domestic supplies	Import supplies	Manpower services
a) Delivery challan with security seal with date b) LR or receipt evidencing movement of goods (as applicable) c) Turnkey supplier certification (for Infra turnkey supplies)	a) BOE – Exchange Control Copy (ECC) b) In case of High Sea Sale (HSS), copy of the HSS BOE. Additionally copy of the invoice raised by the original seller to the Indian supplier in foreign currency c) Valid Tax residency certificate for applicability of TDS	a) Installation / work completion certificate (Infra services) b) Attendance sheet c) Approved timesheets in ESA for sub-contractors d) Actual work location to be specified for all sub-contractors and temp resources, as detailed on Annexures below) e) PF / ESI challan of the contracts to be attached along with monthly invoice

4. When to invoice?

Upon shipment of products, or services performed as requested on the official purchase order, the supplier is required to submit all corresponding invoices in a timely manner directly to Accounts Payable **within 7 business days from shipment or service completion** as instructed on the purchase order. In order to be processed by Accounts Payable, the supplier invoice must reference the same supplier information contained on the purchase order, a unique invoice number, the invoice date, and the appropriate Cognizant purchase order number.

All invoices / supplementary invoices / credit note / debit note raised by vendors in a financial year (April to March) must necessarily reach Cognizant on or before within 15 days and any invoices received after such date will not be entertained.

5. Whom to invoice?

Invoice is to be addressed to the correct & complete legal entity, which may be one of the following, depending upon which entity has initiated for the service / supply. The Purchase Order/Contract refers to the legal entity name along with its address and respective GSTIN of the procuring business unit. Refer attached file



Consolidated CTS
location details

Full name of the relevant entity as it appears in the Purchase Order or Contract should be mentioned on the face of the Invoice.

The most critical information on the actual **“Ship To / Service to Location”** details with address and the Place of Supply as determined under Chapter V of the IGST Bill should be provided imperatively on the invoice. In case the invoice is raised for supplies / services rendered to a single location, the invoice could then be addressed to that respective location.

Cognizant Entity Name & Address Information

Cognizant complete legal entity name and address on supplier invoices are to be in strict conformity as detailed below

S.No	Group	Invoice Line Requirement	Facility
1	Single facility falling under one BU	To contain the “facility” details with address.	Refer Annexure 1
2	Single facility falling under multiple BU's based on the building	To contain the “facility & building block” details with address	Refer Annexure 2
3	Single facility falling under multiple BU's based on the floors within same building	To contain the “facility, building block & floor” details with address	Refer Annexure 3
4	Same floor of the building falling under multiple BU's based on the floor wing	To contain the “facility, building block, floor & wing” details	Refer Annexure 4

6. Where to mail invoices in INDIA?

Cognizant's Accounts Payable department is responsible for the timely processing of supplier invoices issued against approved purchase orders.

Ariba Network Vendors:

- All the invoices should be submitted through Ariba Network. Invoices should be either E-Invoices or Digitally signed and to be submitted along with the necessary supporting documents
- Both the parties GSTN should be updated in appropriate fields while the invoices submitted through AN

NON Ariba Network Vendors (E-Invoices/Digitally Signed):

- All the NON-Ariba network vendors who is providing E-Invoices/Digitally signed invoices should send the soft copy of the invoices to CognizantAPIinvoice@cognizant.com along with the necessary supporting documents.
- Each email should contain one invoice (PDF format as 1st attachment) and followed by other supporting documents
- Multiples invoices submitted in one email will not be considered for payment processing
- This email box is dedicated to invoice submission alone and no other queries will be addressed through this email. All the payment related queries can be send to Procuretopayhelp@cognizant.com

NON Ariba Network Vendors (Manual Invoice):

- Send your all ORIGINAL invoices & relevant supporting documents directly to A/P, and never to "Bill to or Ship to" address
- Please ensure that bill to and ship to will have to be as per PO and not the below address. The below address is only for communication purposes and should not be used while raising an invoice

Your invoices must be sent directly to Accounts Payable (A/P) address

**Cognizant Technology Solutions India Pvt Ltd
Invoice Receiving Station (Accounts Payable Department)
165/110 Menon Eternity, St. Mary's Road
Alwarpet
Chennai 600018, INDIA
Attn.: 6-digit Cognizant ID of Cognizant Employee Who Placed Order**

With an objective of invoice tracking and to improve the effectiveness of vendor payment, we have created a centralized team to handle receipt of invoices. Vendors serving to Cognizant India operations can send the physical invoices to the above mentioned address.

7. Electronic Data Interchange (EDI) invoicing

Electronic Data Interchange, or EDI, is a process in which designated Cognizant Ariba enabled suppliers receive purchase orders and submit purchase order invoices electronically (Flip Invoice is mandatory to process payment) to Cognizant.

Physical invoices are also required for EDI enabled suppliers for processing the payment and the payment date is defined from the date of receipt of undisputed & accepted invoice by Accounts Payable team.

The electronic invoice should be a mirror image of a physical invoice and all the fields on the invoice should match with each other.

NO invoice will be paid without the receipt of ORIGINAL PHYSICAL INVOICE.

Also For example, an EDI enabled supplier invoice dated July 1, 2014 is received by Accounts Payable on July 9 and is entered into CAPPs/Ariba system on July 10. If the payment terms are "Net 30", the system will automatically calculate a payment due date of August 8, 2014 for all accepted and undisputed transactions.

The flipped invoice will be parked or kept on Hold till the physical invoice reaches Accounts payable team for payment processing.

For disputed cases, the invoice will be rejected and parked for clarification and the due date for payment will start from the date of invoice rectified or from the date of receipt of revised acceptable invoice by Accounts Payable.

8. Softcopy Invoice Submission for suppliers outside India

Vendors based outside India can send the soft copy of the invoices with the relevant supporting documents to the following email ID within 3 days from the invoice date and material delivery.

Email ID for Non-INR & Non-India Resident suppliers servicing Cognizant India Operations – ProcuretoPayHelp@cognizant.com

THIS EMAIL ID IS EXCLUSIVE FOR RECEIPT OF INVOICES AND NOT FOR ANY CORRESPONDENCE. HOWEVER IMPORT SHIPMENTS WILL CARRY ORIGINAL INVOICES ALONG WITH THE SHIPMENT.

9. Transaction Specific Guidelines for invoicing

Service related Invoice - All invoices to clearly state the description of goods and services along with the HSN/SAC code under which the supplier is registered for under the GST network.

The description of goods/services provided should be matching with the HSN/SAC Code.

AMC Invoice – Invoices for support activities like the AMC to categorically mention the service period with details of "From date" and "To date".

Also, Invoices raised for AMC's to clearly mention if the support was in nature of "Comprehensive AMC"

Invoice for Examination Fee - Invoices from Overseas suppliers for examination fees to categorically state that no training is involved and that they are exclusively for examination fees only.

Transport Invoice - All Transportation invoices to contain the basic information related to the usage and the rates applied, on the invoice. Should also refer to the Agreement/Contract number on their invoices.

Subcontracting Invoices - For all sub-contracting services, the invoices are to be raised on the respective facility / location and legal entity based on the actual work location of the contractor.

Recruitment Invoices - Invoices for recruitment services are to be raised on the facility / location as confirmed by HR TAG team as part of the billing confirmation.

Supplier Name Change - In case of any supplier name change, it is important that the supplier notifies the Procurement Buyer team with details of all the existing contracts / PO's and requests for a new PO/Contract/agreement with the revised name. Details of amendment in registration to be updated to CTS for revision of PO/ contract/ agreement with revised details.

Pan India/Global/Multiple facility Contracts - Suppliers servicing to multiple facilities / entities to ensure valid contracts exists with each entity either through a single contract mentioning the word "affiliates" or through a separate contract with the respective legal entity.

Cancellation of registration - Vendors to update CTS once they get their registration cancelled/ is cancelled by the GSTN authorities.

Composition scheme/exempted goods - A taxpayer opting for composition scheme/ vendor supplying exempted goods or services should issue a **bill of supply** as per the draft invoice rules issued by the CBEC.

10. Transaction Specific Guidelines for invoicing

ADVANCE or PRE-PAID Payment –

For advance payments supplier should raise a Receipt voucher and the soft copy should be shared with ProcuretoPayHelp@cognizant.com.

Digital Signature on the invoices –

Digitally signed invoices approved and authorized by CBIC(Central Board of Indirect Taxes and Customs)alone are accepted for making the payment to the supplier.

Revised Invoices -

Revised Invoices should be raised preferably with the same invoice number as the original one, and categorically mentioned as "REVISED INVOICE". In case the revised invoice is raised with a different invoice number, then it should have a reference of the original invoice number and a credit note for the old invoice.

Separate Invoices for every Single BU & only on existing facilities listed in the annexure

Separate invoices should be raised for the supplies / services rendered for each facility without any consolidation.

Invoices should be raised only on existing facilities (invoices should not be raised on closed entities / facilities)

Invoices from regular stream of vendors should not be raised for small amounts. Instead they should be consolidated at every facility and raised periodically. This is more relevant to consumable supplies like stationery, food & beverages etc.

Annexure I: Mandatory items as prescribed under the GST Rules to be covered in a tax invoice:

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
- (f) HSN/SAC code of goods or Accounting Code of services;
- (g) description of goods or services;
- (h) quantity in case of goods and unit or Unique Quantity Code thereof;
- (i) total value of supply of goods or services or both;
- (j) taxable value of supply of goods or services or both taking into account discount or abatement, if any;
- (k) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (l) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- (n) address of delivery where the same is different from the place of supply;
- (o) whether the tax is payable on reverse charge basis; and
- (p) signature or digital signature of the supplier or his authorized representative:

Annexure 2: Mandatory items as prescribed under the GST Rules to be covered in a Supplementary tax invoice and Credit or debit notes:

- (a) the word “Revised Invoice”, wherever applicable, indicated prominently;
- (b) name, address and GSTIN of the supplier;
- (c) nature of the document;
- (d) a consecutive serial number containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively,, and any combination thereof, unique for a financial year;
- (e) date of issue of the document;
- (f) name, address and GSTIN or UIN, if registered, of the recipient;

- (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (j) signature or digital signature or E-Invoice (with IRN and QR code) of the supplier or his authorized representative: