



File No: CP-20/33/2021-UPC-II-HO-CPCB-HO

Dated: 21-12-2022

To,

**All PIBOs/PWPs**

**Sub: Directions under Section 5 of the EPA, 1986 regarding provision of GST invoice of transactions related to plastic packaging by Producers / Importers/ Brand owners (PIBOs) and Plastic Waste Processors (PWPs)**

1. Whereas, Guidelines on Extended Producer Responsibility (hereinafter "EPR Guidelines") for Plastic Packaging were notified by MoEF&CC on February 16, 2022 in Schedule — II of 4th amendment of Plastic Waste Management Rules, 2016.
  - 1.1. Section 4 of the EPR Guidelines provides that, "The following entities shall be covered under the Extended Producer Responsibility obligations and provisions of these guidelines namely: - (i) Producer (P) of plastic packaging; (ii) Importer (I) of all imported plastic packaging and/ or plastic packaging of imported products; (iii) Brand Owners (BO) including online platforms/marketplaces and supermarkets/retail chains other than those, which are micro and small enterprises as per the criteria of Ministry of Micro, Small and Medium Enterprises, Government of India.; and (iv) Plastic Waste Processors".
  - 1.2. Section 6.1(a) of the EPR Guidelines provides that, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: - (i) Producer (P); (ii) Importer (I); (iii) Brand owner (BO); (iv) Plastic Waste Processor (PWP) engaged in (a) recycling, (b) waste to energy, (c) waste to oil, and (iv) industrial composting".
  - 1.3. As per Section 6.6 of the EPR Guidelines while registering, the entities shall have to provide PAN Number, GST Number, CIN Number of the company and Aadhar Number and PAN Number of authorized person or representative and any other necessary information as required.
  - 1.4. Section 7 of the EPR Guidelines provides further details for calculations of Extended Producer Responsibility (EPR) Targets to be fulfilled by the Registered PIBOs.
  - 1.5. Section 10.3 of the EPR Guidelines, Brand Owner covered under clause 4 (iii) shall provide details of plastic packaging purchased from Producers and/or Importers covered under clause 4 (i) and 4 (ii) separately. The quantities attributed to each Producer and Importer covered under clause 4 (i) and 4 (ii) obligated upon Brand Owner shall be deducted from the obligation of Producers and Importers. The record of such purchase

including category—wise quantity purchased, shall be maintained separately by Brand Owner; and

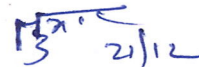
- 1.6. Section 10.4 of the EPR Guidelines **provides that** "The Producers and Importers covered under clauses 4 (i) and 4 (ii) will maintain the record of the quantity of plastic packaging material made available to Brand Owner covered under clause 4(iii). The record of such sale including category-wise quantity sold, will be maintained separately by Producers and Importers. In case such records are not maintained, they will have to fulfil the complete Extended Producer Responsibility obligation. The online platform shall cross—check the declaration of transactions among Producers, Importers & Brand—Owners.
  - 1.7. As per section 11.1 of the EPR Guidelines, "All plastic waste processors shall have to register with concerned State Pollution Control Board or Pollution Control Committee in accordance with provision 13(3) of Plastic Waste Management Rules, 2016 on the centralized portal developed by **Central Pollution Control Board. Central Pollution Control Board shall lay down uniform procedure for registration within three months of the publication of these guidelines.**
  - 1.8. Section 11.5 of the EPR Guidelines, "Registered plastic waste processors registered under Plastic Waste Management Rules, 2016, as amended, shall provide certificates for plastic waste processing. The certificate provided by only registered plastic waste processors shall be considered for fulfilment of Extended Producer Responsibility obligations".
  - 1.9. Section 11.6 of the EPR Guidelines provides that, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. **The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise.**
  - 1.10. **Section 11.7 of the EPR Guidelines provides that,** The certificate for plastic packaging waste provided by registered plastic waste processors shall be in the name of registered Producers, Importers & Brand—Owners or Local authorities, as applicable, based upon agreed modalities. **Central Pollution Control Board will develop mechanism for issuance of such certificate on the centralized portal.**
  - 1.11. Section 12.1 of the EPR Guidelines, **Central Pollution Control Plastic Board shall prescribe the standard operating procedure for registration of Producers, Importers & Brand-Owners under Waste Management Rules, 2016; and**
2. In view of the above mentioned provisions of EPR Guidelines, it is observed that verified details of all plastic waste/ packaging transactions between PIBOs & PWP's are required for fool proof method of calculation of EPR Target of PIBOs, cross checking of transactions between PIBOs as well as generation of EPR

Certificates by PWPs (Recycling & EOL) and PIBOs (Use of Recycled Plastic & Reuse (Cat I packaging)).

3. As per Section 9 of the EPR Guidelines, Environment Compensation (EC), as applicable shall be levied by CPCB/SPCB/PCC on PIBOs for the non-fulfilment of their EPR targets, responsibilities and obligations in these guidelines in accordance with EC Guidelines framed by CPCB. EC, @ Rs.5000/— per ton is to be levied for shortfall in EPR target on defaulting PIBOs, as per EC Guidelines framed by CPCB.
4. It is observed that non-fulfilment of EPR Targets by PIBOs not only have huge financial implications but also have severe adverse environmental impact.
5. GST invoice provides verified details of all transactions (sales/purchase) including that related to plastic waste /packaging transactions by PIBOs/PWPs and Section 10.3 & 10.4 of the EPR Guidelines mandate PIBOs to provide details of sales & procurement of plastic packaging. Further, GST details are to be incorporated in the Certificates generated by PWPs and accordance with Section 11.7 of the Guidelines.
6. As per the EPR Guidelines, CPCB has developed the Centralized portal for registration of Producers, Importer and Brand—owners (PIBOs) & Plastic Waste Processors (PWPs). The portal is available at <https://cpcbepplastic.in/>
7. The EPR portal has provision for cross validation of transactions between PIBOs/PWPs as well as auto—generation of EPR target of successive years based on real time capture of procurement / sales of plastic packaging of preceding years.
8. The EPR Portal has provision for generation of EPR Certificates based on the actual sales figures of PWPs /PIBOs (as applicable). The portal also has provision of transfer of certificates between PWPs/PIBOs (as applicable).
9. The Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016 (hereinafter "PWM Rules"), in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016.
10. In the light of the provisions mentioned in above paragraphs and in continuation of the provisions made under PWMI Rules, 2016 and in exercise of powers vested under Section 5 of the Environment (Protection) Act, 1986 to the Chairman CPCB, all PIBOs and PWPs are hereby directed to upload GST E-invoice details of all transactions (sales /purchase) related to plastic packaging and plastic waste, as per requirement, on the centralized EPR Portal for ensuring compliance of the provisions as contained in the Guidelines on Extended Producer Responsibility for Plastic Packaging which have been notified by MoEF&CC on February 16, 2022 in Schedule — II of 4th amendment of Plastic Waste Management Rules, 2016.

11. All concerned are hereby directed to take immediate necessary action for the compliance of aforesaid directions, failing which action shall be initiated against the PIBOs/PWPs, which are found in non-compliance of the provisions of aforesaid Directions.

12. This circular shall come into force with immediate effect.

  
(Tanmay Kumar)  
Chairman  
CPCB *dy*