
LUCKY BILL APP PRIZE SCHEME

2022

STATE GST DEPARTMENT

KERALA

AUGUST 2022 V.01

LUCKY BILL MOBILE APP PRIZE SCHEME 2022

Para 446 of the budget speech presented in the KLA on 11 th March 2022 is extracted below:

“A new mobile application named Lucky Bill App will be introduced for submitting tax returns. GST invoices can be uploaded by the public through this application. The selected users will be given gifts. State Goods and Service Tax Department can examine the status of the tax return filings. This application will help to ensure the taxation rules are strictly followed. An amount of Rs. 5 crore is allocated for Lucky Bill App.”

The “Lucky Bill App” allows customers to upload images of invoices they get from dealers to this mobile app. The mobile app will read/scanned by the app using Optical Character Recognition (OCR) and the details of GSTN, Invoice Number, Invoice Date and Invoice Amount will be captured by the system automatically.

The major purpose behind this scheme is to inculcate the culture of “Ask for Bill’ among the general public and for ensuring tax compliance by the Taxpayers.

To make the usage of Mobile Application attractive among general public, a prize scheme was introduced for citizens for uploading the purchase invoice details through the mobile app. The gift packages for lucky draw winners are provided from State Public Sector Units thereby promoting the business of public sector undertakings also. The prizes will be awarded using a software application developed by Digital University based on randomized algorithm. The mobile app will have dedicated back-end application for handling the requirements including for prize selection, reward partner communication and distribution.

The Government vide G.O (Rt) No.632/2022/TAXES dated 12.08.2022 approved the Lucky Bill App Scheme and delegated the operational details of the scheme to the Commissioner of State Tax. Based on the authority granted vide the G.O referred above, the lucky bill app prize scheme is designed. The following annexures constitutes the scheme:

1. The details of prize schemes as Annexure I.
2. The details of eligibility and terms for participating in the lucky draw as Annexure II.
3. Terms related to selection of winners, verification and mode of intimation of results of the Scheme- Annexure III.
4. The terms related to distribution of prizes is enclosed as Annexure IV.

For the effective implementation of the scheme the Commissioner reserves the right to add or modify the conditions, procedures declarations in the Annexures by publishing the same in the website of SGST department and through other public information dissemination methods.

ANNEXURE – I**LUCKY BILL PRIZE STRUCTURE**

Type of Draw	Prize Structure	No of Winners
Daily Draw	Kudumbasree Gift Package worth Rs.1000/-	25
Daily Draw	Vanasree Gift Package worth Rs.1000/-	25
Weekly Draw	KTDC Family Package	25
Monthly Draw	Cash Prize of Rs.10 lakhs	1
Monthly Draw	Cash Prize of Rs.2 lakh	5
Monthly Draw	Cash Prize of Rs.1 lakh	5
Onam Bumper Draw	Cash Prize of Rs.25 lakh	1
Christmas Bumper Draw	Cash Prize of Rs.25 lakh	1

ANNEXURE – II

Conditions for uploading of invoices and Eligibility criteria for the participation of Lucky Bill mobile app draw:

1. Users can upload all kinds of invoices/bills/documents they have received from dealers/suppliers in the app. For the selection of daily/monthly/quarterly draw winners, a transparent eligibility criterion is necessary. The eligibility criteria for considering as a participant for the draw in the lucky bill mobile app are as follows.

2. Eligibility criteria for the participation of lucky Bill mobile app draw:

1. The user uploading the invoice/bill must be a Citizen of India.
 2. The user must be uploading the invoice/bill from the geographic limits of Kerala.
 3. The image of the invoice/bill uploaded must be of an original one and not a forged / fabricated one.
 4. The image of the invoice / bill uploaded should be complete.
 5. The user uploading the invoice/bill must be the person/family member who purchased the goods or services. i.e, Invoices/Bills uploaded by a user other than purchaser is not eligible for participation in the lucky draw.
 6. The invoice/bill shall be issued by a GST registered taxpayer in Kerala.
 7. The GSTIN in the invoice shall begin with the state code “32”
 8. Invoices for non-GST goods, LPG and electrical energy will not be considered for draw.
 9. The minimum value of the invoice/bill shall be above Rs.200.
 10. Maximum invoice/bill value has no limit.
 11. The B2B Invoices/bills ie issued by one registered person in GST to another registered person in GST are not eligible for participation in the lucky draw.
 12. The invoices/bills are received either for the purchase of goods or for availing services or for both.
 13. Multiple uploading of same invoice/bill will be counted as a single invoice/bill.
 14. The invoices/bills issued from 01.08.2022 will only be considered for the draw.
 15. The invoices/bills uploaded during the day/month/quarter will only be considered for the respective lucky draw.
3. Hence in case any user is selected as a winner in the lucky draw and found ineligible based on the eligibility criteria mentioned above, his selection will be rejected.
4. Uploading of forged invoices in the app is an offence under sections 463,464 of Indian penal code and relevant sections of the Information Technology Act, and such act shall be liable for criminal prosecution.
5. The Commissioner also reserve the right to block such users found in uploading forged invoices and repeatedly uploading invalid/junk documents.

Annexure – IIITerms related to selection of winners, verification and mode of intimation of results of the Scheme

The processing of invoices, selection of winners and publication of results of this scheme includes a five step process:

Step -1: Pre-processing documents uploaded through the App– The details of the document uploaded in the app are read by the app using OCR technology. Sometimes the primary details (GSTIN, Bill Date, Invoice/Bill No, Amount, and other related data) from the Bill image may not be readable by the App due to the lack of clarity of printed bills. In such cases, the facility has given the user to edit the bill details manually through the form. The veracity and accuracy of these edited details are to be checked. Further, it has to be verified whether the uploaded document qualifies as an invoice or is an invalid document. This verification is done through a combination of artificial intelligence and machine learning techniques, and in high-value cases, by manual verification. As more and more bills are uploaded and processed, it is expected that the AI system will improve, making the manual verification process minimal.

Step –2 computation of chances.

The invoices filtered after step 1 will go through this step. The number of chances a single uploaded invoice will get to participate in a draw is determined by the invoice amount. The invoice ranges and the step size for computing the winning chances is referred in the table below. This is configured in the system.

Min. Inv. Amount	Max. Inv. Amount	Step size	Max Chances	Comment
0	200	NA	0	Bill not considered for draw
201	1000	NA	1	One chance
1001	10000	1000	9	One chance for every 1000 INR spend
10001	20000	5000	10+2	One chance every 5000 INR spend above INR 10000
20001	50000	15000	10+2+2	One chance every 10000 INR spend above INR 20000
50001	100000	25000	10+2+2+2	One chance every 50000 INR spend above INR 50000
100000	200000	50000	10+2+2+2+2	One chance every 50000 INR spend above INR 100000
200001	Any	NA	20	Max chances

Step 3- Randomised selection by algorithm

After chance computation of all the invoices for the draw period as envisaged in step 2 above, a random selection algorithm will be applied by the system to select the number of winners as per Annexure-1 . The steps-2 and 3 are scheduled tasks in the software application. The process makes use of the reward schedules to identify the offers against which the rewards should be distributed. These tasks are scheduled as below.

SI No.	Type of Lucky Draw	Schedule date of lucky draw
1	Daily Draw	Next Day
2	Weekly Draw	First Day of Next week
3	Monthly Draw	First Day of Next Month

Bumper draw will be scheduled considering the festival season.

With regard to the different types of daily draw prizes, ie vanasree and kudumbasree gift packets, the random selection of winners will be mutually exclusive. ie the winner of kudumbasree gift packets will be excluded from draw of vanasree gift packets and vice versa.

The winning invoice of daily draws will also be considered for weekly draws ,monthly draws and bumper draws. Similar would be the treatment for winning invoices of weekly draws and monthly draws.

Steps 1 and 2 will be completely automated processes without any manual intervention and the computation and selection is through an algorithm developed by the Kerala Digital University.

STEP 4 –Manual verification by the Department:

The list of winners of the lucky draw as per step -3 will be made available in the admin portal of the application after the lucky draw. An authorized user of the Admin Portal shall have access to the winner details (per offer per draw). The Admin used user shall manually verify the winning invoices, for the purpose of verifying the adherence to eligibility criteria mentioned in Annexure-II, and can approve/reject the winners. The result will be published only after the admin user explicitly asks the system to do so.

The invoices submitted by cash prize winners and any other prize winning invoices, which the commissioner feels so, shall be subjected to field verification.

Step-5 .Mode of publication of result and intimation to winners

Immediately after step-4 is completed, the winners shall be intimated through a notification in the lucky bill app. The result will also be published in the lucky bill app page of the department website <https://keralataxes.gov.in/2022/08/01/lucky-bill/> and through such other modes as the Commissioner may deem fit.

An audit trail is incorporated in the system to ensure transparency of all the process.

ANNEXURE – IV**Terms related to distribution of prizes / rewards:**

1. Rewards in the nature of goods like gift packets of Kudumbasree/Vanasree will be delivered to the address of the user selected on luck draw by the department through the suppliers with whom a Memorandum of Understanding (MoU) was signed by the department. The user shall update full and complete address in the app including pin code, if not done at the time of registration in the app. The user shall acknowledge the receipt of the goods with the delivery agent.
2. Rewards in the nature of availing service of accommodation packages of KTDC, the details of the user will be shared to KTDC. The user can approach KTDC and avail the gift package by providing documents proving their identity.
3. The payment of prize money will be transferred to the bank account of the user selected in the lucky draw after deducting such amounts required under any agreement or under any law.
4. The prize winners claiming prize money in the form of Cash reward shall have a valid bank account. The commissioner may require these prize winners to provide KYC documents and/or PAN .
5. Income tax, Surcharge and other statutory levies will be deducted from the prize claims and remitted to Income Tax Department as per rules.
6. Criminal action will be taken against those who uploads forged invoice/bills.
7. The prize winner shall provide the bank account details within 60 days of declaration of prize money. Prize money which are not claimed within a period of 60 days by providing the bank account from the date draw of the results, will not be disbursed and the prize money of these tickets will become the property of the Government. The bank transfer will be through Direct Benefit Transfer method (DBT).
8. Special Terms and Conditions prescribed by the respective units shall be applicable for Kudumbasree / Vanasree Gift Packet:
9. Special Terms and Conditions prescribed by KTDC are applicable for KTDC Gift Package.

Interpretation:□If any question, doubt a dispute arises regarding the interpretation of any of these matters not expressly provided in these terms and conditions and guidelines the same will be decided by the Commissioner and the decision there on shall be final.

Sd/-

COMMISSIONER