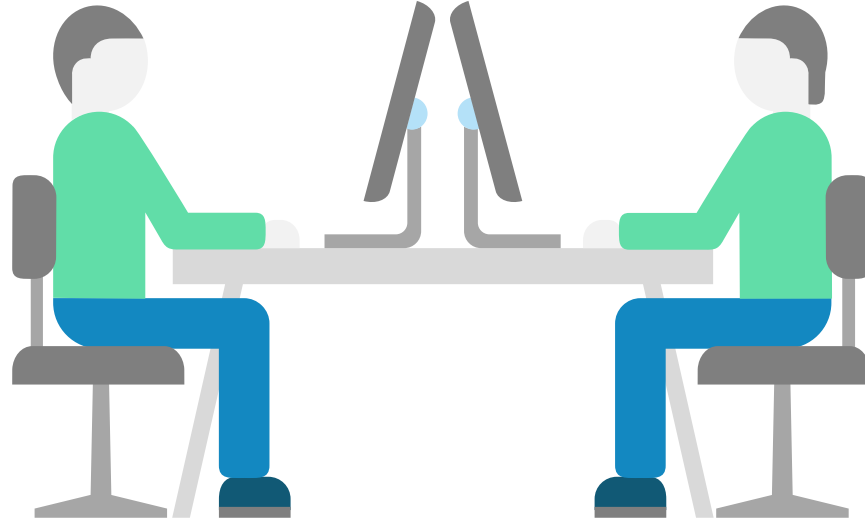


# e-Invoice

Abhishek Raja "Ram"

1



# Need for Replacement of Traditional Method of Invoicing

No Invoicing

Invoicing without  
Supplies of Goods

Fraudulent Export &  
ITC Refunds

Suppression of  
Turnover

Real Time ITC Credit

# Committee of Officers (COO)

## Punjab

- Proposal based on type of transactions

## Tamil Nadu

- Proposed B2C transaction for evasion prone sectors like food & restaurant, outdoor catering, construction material, drugs & medicine, cinema theaters etc.

## Karnataka

- Proposal for e-invoice along with continuation of e-way bill system

## West Bengal

- Turnover Threshold instead of Invoice Value, so that Dealers do not have to maintain two systems.

# E-invoices Data Format worldwide

Country	Data Format	Country	Data Format
South Korea	UBL*	USA	OASIS UBL 2.2
Chile	Electronic Tax Document DTE	Australia	PRPPOL (Feb'19)
Singapore	PEPPOL**	New Zeland	
Mexico	Comprobante Fiscal Digital or Internet (CFDI)	Canada	UBL (CAN/CSA-ISO/IEC 19845)
Norway	PEPPOL	Italy	PEPPOL
Sweden	PEPPOL	Denmark	NemHandel, PEPPOL
Turkey	UBL - TR	Peru	SUNAT (customization of UBL)

\*Universal Business Language

for Private circulations. Not to be considered as Professional  
Advice. \*\*Pan European Public Procurement Online

# E - INVOICE: GLOBALLY

- We estimate that today around 40%, but in 2025 already 80% of organisations will be forced either by legislation or important trading partners to exchange invoices just in electronic format.
- In world, around 70 countries are in the process of implementation of E-Invoicing.
- Various countries in world has implemented this concept – USA, Australia, Canada, Sweden, Turkey, Italy, Peru, New Zealand, South Korea, Mexico, Singapore etc

# Introduction of E-invoicing



- GSTIN in partnership with ICAI has drafted an E Invoice Template.
- Initially Plan - E-Invoicing will be applicable on voluntary basis from January 2020 and mandatory from ~~April 2020~~ October'2020 to some class of person.
- E-Invoicing will be implemented in phase manner, so as to cover all taxpayer slowly .
- As per GSTIN, adoption of e-invoice by is **not only part of tax reform** but also a **business reform**.

# Techno-CA

WRITE YOUR SUBTITLE HERE

7



# Results for the tax authorities GLOBALLY

- **BRAZIL** – It has seen a \$ 58 billion (USD) increase in tax revenue as a result of plugging gaps in invoicing and reporting.
- **MEXICO AND CHILE** – It reduced the VAT gap up to 50% .
- **COLOMBIA** - It could reduce 50% of the country's tax evasion by applying these forms of models.



# Tax (Section 31)

Rule	Description	Rule	Description
46	Tax Invoice	51	Payment Voucher
46A	Invoice-cum-Bill of Supply	52	Revised tax invoice and credit or debit notes
47	Time limit for issuing invoice	53	Tax invoice in special cases
48	Manner of issuing invoice	54	Transportation of goods without issue of invoice
49	Bill of Supply	55	Transportation of goods without issue of invoice
50	Receipt Voucher	55A	Tax Invoice or bill of supply to accompany transport of goods.

# Tax (Section 31A)

Rule	Description
31A	Facility of digital payment to recipient

# Tax (Section 32)

Rule	Description
32	Prohibition of unauthorized collection of tax

# Tax (Section 33)

Rule	Description
33	Amount of tax to be indicated in tax invoice and other documents

# Tax (Section 34)

Rule	Description
34	Credit and Debit Notes

# REGISTRATION

- <https://einvoice1-trial.nic.in/>
- Registration Tab
- Login with GSTIN





Welcome to e-Invoice System






## LATEST UPDATES





- 01 JAN** • Launch of e-Invoice Portal in Sandbox
- 07 JAN** • Launch of e-Invoice APIs in Sandbox
- 10 FEB** • Launch of Bulk e-Invoice Facility in Sandbox




<https://einvoice1-trial.nic.in/Others/BulkGenerationTools>

...



 Search






**GOODS AND SERVICES TAX**  
**e - INVOICE SYSTEM**

समयम बचते





## Bulk Generation Tools

### Attributes

[E-Invoice Attributes, JSON Schema & Sample JSON File](#) 

### JSON Preparation Tools (Version-1.0)

[E-Invoice JSON Preparation - Form A \[For B2B and B2G e-Invoice details in one sheet\]](#) 

[E-Invoice JSON Preparation - Form B \[For B2B and B2G e-Invoice details in two sheets\]](#) 

[E-Invoice JSON Preparation - Form C \[For B2B, B2G and Export e-Invoice details in three sheets\]](#) 

[E-Invoice JSON Preparation - Form D \[For B2B, B2G and Export e-Invoice details in one sheet\]](#) 

### Video

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considered as Professional Advice.



## Status of E-Invoice enablement of Taxpayer

GSTIN:\* :

27AX



QFD74

Go

Exit

### GSTIN Details

GSTIN	Trade Name	Status
27A	S M MUNOT AND	E-Invoice is NOT ENABLED for this Taxpayer

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considered as Professional Advice.

← → ↻ invoice1-trial.nic.in/Home/UserRegistration ☆ C Paused

Apps Settings Regulations Goods & Service Ta... GST Councilwww.gs... CBIC GST :: GST Go... InCred\_PersonalLoan

 **GOODS AND SERVICES TAX**  
**e - INVOICE SYSTEM**

 **NATION TAX MARKET**  **NIC** एन आई सी  
National Informatics  
Centre

🏠

## e-Invoice Registration Form

[\*Indicates mandatory fields]

GSTIN\*:



ENTER ABOVE CAPTCHA

Go

Exit



GOODS AND SERVICE TAX  
e - INVOICE SYSTEM



e-Invoice Registration Form

Enter GSTIN :

Enter the code as shown above

Go

Edit

Application Name :

Trade Name :

Line 1 :

Line 2 :

Address :

City :

PIN :

State :

Mail ID :

Mobile :

Note : If the details shown above have changed for private circulation, click on 'Send OTP' button or click on 'Send OTP'

considered as Profession

Send OTP

Update from GST Common Portal

← → ↻ [einvoice1-trial.nic.in](#) ☆ Paused

Apps Settings Regulations Goods & Service Tax GST Council|www.gs... CBIC GST :: GST Go... InCred\_PersonalLoan

**GOODS AND SERVICES TAX**  
**e - Invoice System**  
सत्यमेव जयते

National Informatics Centre

Home Laws Help Registration Login

Welcome to e-Invoice System.

**LATEST UPDATES**

- 01 JAN** • Launch of e-Invoice Portal in Sandbox
- 07 JAN** • Launch of e-Invoice APIs in Sandbox
- 10 FEB** • Launch of Bulk e-Invoice Facility in Sandbox

• Existing users of eWayBill system can use their credentials to login. New users can register through the registration link in

**E-INVOICE SYSTEM LOGIN**

User name :

Password :

ENTER ABOVE CAPTCHA

**Login**

[Forgot Password ?](#) [Forgot Username ?](#)

Delivery Note

Purchase Order

e-In

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## GOODS AND SERVICES TAX e - INVOICE SYSTEM



- 📄 e-Invoice ▼
- 📁 Bulk Upload
- 🖨️ Print
- 📊 MIS Reports ▼
- 🔑 Change Password

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सत्यमेव जयते

## GOODS AND SERVICES TAX e - INVOICE SYSTEM



### Invoice Bulk Upload

[\*Indicates mandatory fields for e-Invoice]

#### Upload e-Invoice JSON File

Upload e-Invoice JSON File (Less than 2 MB): ? \*

Choose file

Browse

Upload

E-INVOICE\_V1\_JSON.json

**Note:** For preparation of e-Invoice JSON file for bulk generation, Please go to the "Bulk Generation Tools" under Help -> Tools in the homepage of eInvoice portal.

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considered as Professional Advice.

Uploaded File Contains

Total number of invoices in the file:	1
Total number of items in the file:	1
Invoices uploaded successfully :	1
Failed to upload:	0

Successfully Uploaded Invoice Details.


[Download Excel](#) [Download Signed JSON](#)



Sl. No	Invoice No	Invoice Date	Buyer GSTIN	Invoice Value	Ack No	Ack Date	IRN
1	12345	2019-02-17		105			a62de61f642fd8ec2

nic.einvoice.web x +

invoice1-trial.nic.in/Invoice/EInvoicePrint/Print

Apps Settings Regulations Goods & Service Ta... GST Council/www.gs... CBIC GST II GST Go... InCred\_PersonalLoan

 **GOODS AND SERVICES TAX**  
**e - INVOICE SYSTEM**  
कर्मयोग जयते

 **NATION TAX MARKET**  **NIC** एन आई सी  
National  
Informatics  
Centre

## e-Invoice Print

Based On : ☒ Ack No. ☐ IRN

Enter Ack. No. :

Go

Exit





सत्यमेव जयते

Government of India  
e-Invoice

## 1.e-Invoice Details

IRN : 5e1baa179864e5a227e084c6e1f272ee2e0bba3dc2  
Ack. No : [REDACTED] 80 Ack. Date : [REDACTED]

## 2.Transaction Details

Category : 828/Regular Document No : [REDACTED] Transaction Type : Regular  
Document Type : Invoice Document Date : 14-02-2020

## 3.Party Details

## Seller

KAPU STREET  
524001 ANDHRA PRADESH  
[REDACTED]

## Purchaser

GSTIN : [REDACTED]  
RAJUS GOLD  
NELLORE  
524001 ANDHRA PRADESH

## 4.Goods Details

Product Name	Product Description	HSN Code	Quantity	Unit	Unit Price(Rs)	Taxable Amount(Rs)	Tax Rate (C+S+I+Cess State Cess+ Cess Non-Advol)	Total
[REDACTED]		7108	200	GMS	4073.78	814756	1.5+1.5+0+0+0+0	839198.68

Tax'ble Value	CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS Amt	CESS Non-Advol Amt	Discount	Other Charges	Total Inv. Amt
814756	12221.34	12221.34	0	0	0	0	0	0	839198.68

Generated By : [REDACTED] ZE

Print Date : [REDACTED] 5:42



eSign

Digitally Signed by NIC-IRP  
on: [REDACTED]for Private circulations. Not to be  
considered as Professional Advice.



## GOODS AND SERVICE TAX e - INVOICE SYSTEM



### e-Invoice Entry Form

\* Indicates mandatory fields for e-Invoice

#### Transaction Details

Category\* ☐ B2B ☐ B2G ☐ Export Sub Category\* ☐ Regular ☐ Reverse Charge Through e-Com. Operator\*

Document Details Type\*  No\*  Date\*  Transaction Type\*

#### Bill From

GSTIN\*

Trade Name\*

Building No.  Name

Floor No.  Location\*

Pincode\*  State\*

Phone  email

#### Bill To

GSTIN\*

Name

Building No.  Name

Floor No.  Location\*

Pincode\*  State\*

Phone  email

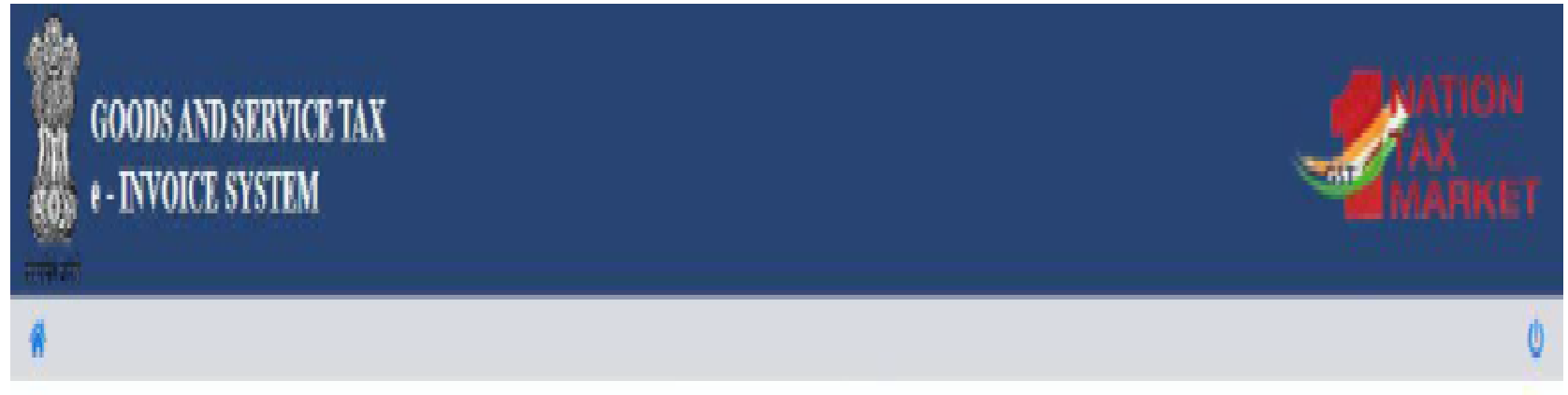
#### Item Details

Product Name*	Description	HSN*	Quantity*	Unit*	Unit Price*	Taxable Value	CGST+SGST	IGST	CESS	State CESS	Non Advol
			0		0	0	Select	Select	Select	Select	0
+											
						CESS Non Advol					
Total Taxable Value*	CGST Value*	SGST Value*	IGST Value*	CESS Advol Value*	Value*	State CESS*	Discount*	Other Charges*	Total Inv. Value*		
0	0	0	0	0	0	0	0	0	0		

[Export Details](#) [Reference Details](#) [Payment Details](#) [Additional Details](#)

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# E INVOICING



e-Invoice Cancel

Enter Acknowledgement No. :

Go

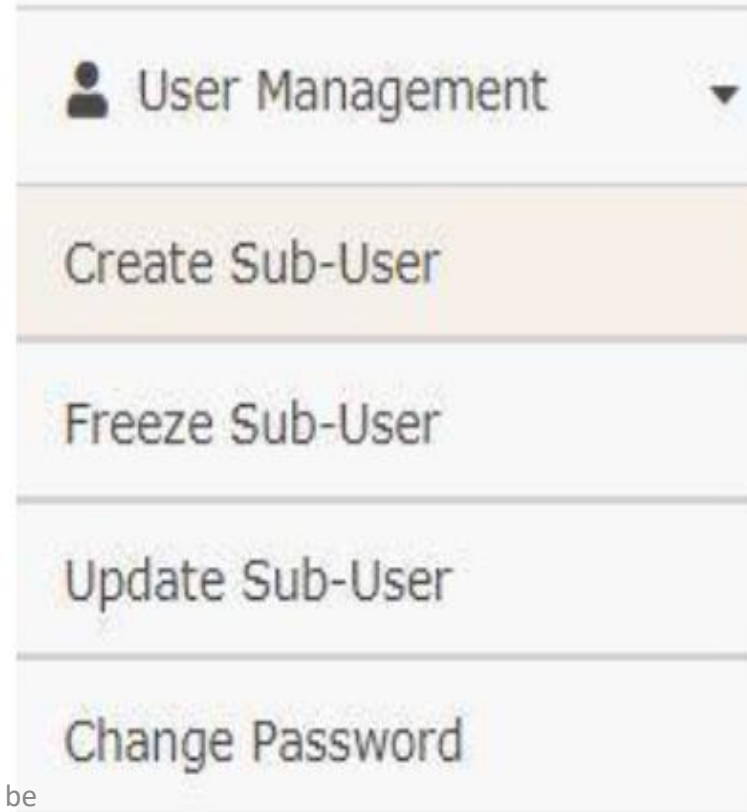
Exit

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considered as Professional Advice.



# E INVOICING

Facility of Multi user will be provided, so to ensure controls and accountability



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# Invoice – Mandatory Info..

Seller  
Details

Buyer  
Details

Document  
Details

Line Item  
Details

Amount  
Details

BLANK INVOICE TEMPLATE

YOUR LOGO

INVOICE

Company Name  
123 Main Street  
Hamilton, OH 44116  
(521) 456-7890  
Email Address  
Point of Contact

SIN 123

Company Name / Dept  
Company Name  
123 Main Street  
Hamilton, OH 44116  
(521) 456-7890  
Email Address

TERMS

DATE

INVOICE NO.

CUSTOMER ID

DESCRIPTION

TOTAL

Rectangular Ship

Remarks / Instructions:

SUBTOTAL

enter total amount DISCOUNT

SUBTOTAL LESS DISCOUNT

enter percentage TAX RATE

TOTAL TAX

SHIPPING/HANDLING

OTHER

TOTAL

Please make check payable to Your Company Name.

THANK YOU

For questions concerning this invoice, please contact

Hamilton, OH 44116 (521) 456-7890

www.yourwebaddress.com

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considered as Professional Advice.

# Invoice – Detailed Info..

Seller  
Details

Buyer  
Details

Dispatching  
Address

Export  
Details

Payment  
Terms

BLANK INVOICE TEMPLATE

YOUR LOGO

Company Name  
123 Main Street  
Hamilton, OH 44416  
(321) 456-7890  
Email Address  
Bill to / Contact

BILL TO

ATTN: Name / Dept  
Company Name  
123 Main Street  
Hamilton, OH 44416  
(321) 456-7890  
Email Address

SHIP TO

SHIP TO

ATTN: Name / Dept  
Company Name  
123 Main Street  
Hamilton, OH 44416  
(321) 456-7890

INVOICE

DATE

INVOICE NO.

CUSTOMER ID

Document  
Details

Shipping  
Address

Reference  
Details

Line Item  
Details

Amount  
Details

DESCRIPTION

TOTAL

10 Rectangular Case

Remarks / Instructions

Please make checks payable to our Company Name.

THANK YOU

SUBTOTAL

enter total amount DISCOUNT

SUBTOTAL LESS DISCOUNT

enter percentage TAX RATE

TOTAL TAX

SHIPPING/HANDLING

OTHER

TOTAL

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# LATEST UPDATES

16

MAR

- [Registration and Login for taxpayers with TO Rs 50-100 Crores is enabled.](#)

16

MAR

- Taxpayers who are above Rs. 50 Cr but not enabled for e-Invoicing can get enabled voluntarily by clicking **Registration -> e-Invoice Enablement**

28

JAN

- Updates in e-Invoice Portal.

28

JAN

- GePP (Ver 1.02) is incorporated with new features and improvements.

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considered as Professional Advice.



# As per Rule 48(4) of CGST Rules 2017

- compulsory issuance of e-invoice by registered person having aggregate annual turnover in excess of INR 100 cr. (Now 50 Crores)
- The requirement is for supplier made to registered person only. It shall be effective from ~~1-April-2020~~.  
1-Oct-20, 1-Jan-21, 1-Apr-21 (Proposed)

# Applicability

- Government vide notification no. 05/2021 dated 08.03.2021 notified Registered person, whose aggregate turnover in a financial year 21-22 **exceeds rupees 50 crores**
- Required to obtain an **Invoice Reference Number** from portal.
- invoice shall be prepared in **FORM GST INV-01**
- E-invoice has **exhaustive and a single format** caters to different industries and businesses.

# PHASE WISE IMPLEMENTAION

TURNOVER	FROM	APPLICABILITY
INR 500 Crore or more	1 Oct 2020	Mandatory
INR 100 Crore or more	1 Jan 2021	Mandatory
INR 50Crore or more	1 April 2021	Mandatory

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considered as Professional Advice.

# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
68/2019 CT dated 13th Dec 2019	As per said notification, register person to whom E-Invoice is applicable.
69/2019 CT dated 13th Dec 2019	For E- invoice compliance(Invoice Registration Portal (IRP)) & 10 other portals on website is provided.
61/2020 – CT dated 30th July 2020	E Invoice is applicable to Registered Person, whose aggregate turnover in a financial year exceeds Rs 500 Crore from 1 <sup>st</sup> Oct 2020.

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# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
88/2020 – CT dated 10th Nov 2020	E Invoice is applicable to Registered Person, whose aggregate turnover in a financial year exceeds Rs 100 Crore from 1 <sup>st</sup> Jan 2021.
70/2020 – CT dated 30th Sep 2020	▪ E invoice is also to be prepared in case of Exports.
70/2020 – CT dated 30th Sep 2020	Aggregate Turnover is to be considered for any of the preceding financial year from 2017-18

# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
61/2020 – CT dated 30th July 2020	E Invoice is Not applicable to Banking Company, Insurer, Financial Institution, NBFC, Transport Agency, Passenger Transport Agency, SEZ Unit etc
73/2020 CT dated 1 st Oct 2020	One Time date Extension given for E Invoicing compliance for Oct 2020 month.

# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
71/2019 CT dated 13th Dec 2019	▪ Dynamic Quick Response Code ( DQR) is applicable to Registered Person, whose aggregate turnover in a financial year exceeds Rs 500 Crore.
71/2020 – CT dated 30th Sep 2020	▪ DQR will be mandatory on Tax Invoice, from 1 st Dec 2020, on Supply to unregistered person (B2C)
89/2020 – CT dated 29th Nov 2020	Penalty waived off in case of non compliance of DQR, subject to condition, it is complied from 1 st April 2021

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# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
31/2019 CT dated 28th June 2019	Tax Invoice – Sixth Proviso to Rule 46 Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.



# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
31/2019 CT dated 28th June 2019	Bill of Supply – Fourth Proviso to Rule 49 Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the Bill of Supply shall have Quick Response (QR) code.

# Legal Provisions

NOTIFICATION NO.	DETAILS OF NOTIFICATION
05/2021 dated 08 march 2021	E Invoice is applicable to Registered Person, whose aggregate turnover in a financial year exceeds Rs 50 Crore from 1 <sup>st</sup> April 2021.

# INVOICING EVOLVED IN GST LAW

Invoicing	Manner of invoicing – existing provisions	Implementation of E-invoicing
Invoicing of goods-sec 31(1)	Govt (on recommendation of GST Council) can prescribe manner of invoicing.	No issues with respect to e-invoicing of goods.
Invoicing of service –Sec 31(2)	No power to prescribe manner of invoicing.	No enabling powers with Govt to mandates e-invoicing as manner of invoicing.

# FORM INV-01

- Vide Notification No 60/2020 Central Tax dated 30th July 2020, Government has notified format/scheme of Invoice in Form INV 01, containing “Mandatory” and “Optional” field.
- IRN will be **64 digit** Character length
- Around total 133 fields, out of which 45 is mandatory and 88 is optional

# FORM INV-01 Format

## FORM GST INV – 1 (see rule 138A)

### Generation of Invoice Reference Number

<b>IRN:</b>			<b>Date:</b>		
<b>Details of Supplier</b>					
GSTIN					
Legal Name					
Trade name, if any					
Address					
Serial No. of Invoice					
Date of Invoice					
		<b>Details of Recipient (Billed to)</b>		<b>Details of Consignee (Shipped to)</b>	
GSTIN or UIN, if available					
Name					
Address					
State (name and code)					
<b>Type of supply –</b>					
B to B supply					
B to C supply					
Attracts Reverse Charge					
Attracts TCS		GSTIN of operator			
Attracts TDS		GSTIN of TDS Authority			
Export					
Supplies made to SEZ					
Deemed export					

Sl. No.	Description of Good	HS N	Qty	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax	State or UT tax	Integrated tax	Cess
									Rate   Amt	Rat   Amt.	Rate   Am	R   Am

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considered as Professional Advice.

# Consequences if not prepared as per prescribed manner.

- Such invoice Should be prepared in prescribed manner otherwise it will not be treated as invalid invoice.
- If invoice issued without being registered at the IRP portal, it will be considered as an invalid invoice and **Input Tax Credit is not available to the recipient on an invalid invoice.**

# Exemptions from E-invoicing:

- (a) An Insurer, Banking Company, or Financial Institution including NBFC.
- (b) Goods Transport Agency (GTA).
- (c ) Passenger Transport Service.

# Exemptions from E-invoicing:

- (d) Admission to the exhibition of Cinematograph Films in Multiplex Screens ie. PVR.
- (e) SEZ UNIT
- (f) Input Service Distributor(ISD)



# Who Can generate E-Invoice

- **It** can be generated **only by the suppliers.**
- The recipient liable to pay tax **under RCM** cannot generate E-Invoice.
- recipients and transporters **cannot** generate E-Invoice

# Who Can generate E-Invoice

- **Cannot issue e-invoice for B2C.**
- Taxpayers issuing both taxable as well as exempt supply under single invoice would be required to issue e-invoice only in respect of **taxable supplies.**

# E-invoice Advantages

- Cost reduction
- Reconciliation
- Time saving

# E-invoice Advantages

- Accuracy
- Better relationship
- Better capital management
- Paper elimination.

# Benefit to businesses

- It resolves and plugs a major gap in data reconciliation under GST to reduce mismatch errors.
- It allowing interoperability and help reduce data entry errors.
- It enable Real-time tracking of invoices.

# Benefit to businesses

- Faster availability of genuine input tax credit.
- Auto-population of invoice details into GST return and other forms (like e-way bill).
- standardisation, inter-operability, reduction in processing costs, reduction in disputes, improvement in payment cycles and thereby improving overall business efficiency.

# Benefit to Government / GSTIN

- ✓ Elimination of fake invoices
- ✓ Substantial reduction in input credit verification issues
- ✓ One time reporting on B2B invoice data, to reduce reporting in multiple formats (one for GSTR 1 or ANX 1 and the other for e-way bill)
- ✓ E-Way bill can also be generated using e-Invoice data

# How will e-Invoicing curb tax evasion?

It will help in curbing tax evasion in the following ways:-

- **Less scope for the manipulation** of invoices since the invoice gets generated **prior to carrying out a transaction.**
- It will **reduce the chances of fake GST invoices** and the only genuine input tax credit can be claimed as all invoices need to be generated through the GST portal.



# How will e-Invoicing curb tax evasion?

- The input credit can be matched with output tax details, it becomes easier for GSTN to track fake tax credit claims.
- Tax authorities will have **access to transactions** as they take place in real-time since the e-invoice will have to be compulsorily generated through the GST portal.

# Documents covered under e-Invoicing system

- Invoices by the Supplier
- Credit Notes by the Supplier
- Debit Notes by the Recipient
- Any other document as notified under GST law to be reported as e-invoice by the creator of the document

# GSTN's e-Invoicing initiative



- Any existing accounting or invoicing software/ application provider (SAP/Tally/Busy) must follow the PEPPOL standard for invoice generation.
- GSTN referred the PEPPOL (Pan European Public Procurement Online) standard, which works on Universal Business Language (UBL) version of electronic XML.

# GSTN's e-invoice contains

E-Invoicing  
under GST



- The GSTN's e-invoice contains the following parts:
- **E-invoice schema:** It consists of the technical field name, description of each field, whether it is mandatory or not, and has a few sample values along with explanatory notes.
- **Masters:** It specifies the set of inputs for certain fields, that are pre-defined by GSTN itself. It includes fields like UQC, State Code, invoice type, supply type, etc.
- **E-invoice template:** The template is as per the GST rules and enables the reader to correlate the terms used in other sheets. The mandatory fields are marked in green and optional fields are marked in yellow.

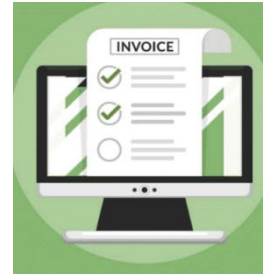
# MISCONCEPTION ABOUT E-INVOICE

Myth	Reality
I would need to issue invoices through GST portal.	No continue with old way, now just need to generate IRN for each invoice issued through your billing software , ERP, Accounting software.
It need to be issued for all the transaction	No it mandatory need to be issued only for B2B transaction & Exports.
Introduction of e-invoicing increase GST compliances.	On the contrary it reduces compliances and it lead auto creation of annexure-1 & 2 and E-way bill.
IRN number is invoice number	No it will just a reference number.
Separate invoice formats for different businesses.	No same format for all businesses.

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considered as Professional Advice.

# Steps of generation of E-invoice

- Generation of Invoice and JSON.
- Generation of IRN
- Uploading of JSON
- Validation of data by IRP
- Sharing of E-invoice



# IRN(Invoice Reference Number)



Invoice Reference  
Number (IRN)

- Unique number is generated for each e-invoice.
- IRN is a HASH of (<Supplier GSTIN><Fin. Year><Doc Type><Doc Number>)
- Example :- HASH of “01AAAAB4152C1Z02019-20INVAB1234”

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considered as Professional Advice.

# E INVOICING –QR CODE



- QR code will enable quick view ,validation and access of the invoices from the GST system from hand held device.
- It generated by IRP after uploading JSON of invoices.
- Dynamic QR-code is proposed for consumer invoices.



# QR code consist E-invoice parameters



- The QR code will consist of the following e-invoice parameters:
- GSTIN of supplier
- GSTIN of Recipient
- Invoice number as given by Supplier

# QR code consist E-invoice parameters



- Date of generation of invoice e) Invoice value (taxable value and gross tax)
- Number of line items.
- HSN Code of main item (the line item having highest taxable value)
- Unique Invoice Reference Number

# QR code

QR Code



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# Modes of E-invoice Generation



- Multiple modes are available so that taxpayer can use the best mode based on his/her needs.
- API based (integration with taxpayer's system directly.)

# Modes of E-invoice Generation



- API based (integration with taxpayer's system through GSP/ ASP.)
  - Free offline utility(Bulk Generation Tool, downloadable from IRP)
- Web based/mobile app based modes will also be provided in future.

# Typical transactions mapping

Transaction	Variant	E-invoicing requirement
Invoice	B2B	YES
Invoice	B2C	NO
Invoice	Intra entity supply (B2B)	YES

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# Typical transactions mapping

Transaction	Variant	E-invoicing requirement
Credit Note/Debit Note	With tax	YES
Credit Note/Debit Note	Without tax (Commercial)	NO

# Typical transactions mapping

Transaction	Variant	E-invoicing requirement
RCM	B2B	YES
RCM	Self-invoices	NO



# Typical transactions mapping

Transaction	Variant	E-invoicing requirement
Delivery Challan	For outward transactions	NO
Delivery Challan	Generated for Sales Return	NO
Delivery Challan	Job work	NO

# Typical transactions mapping

Transaction	Variant	E-invoicing requirement
Exports / Supplies to SEZ	With/ Without tax	YES
Government	B2G	YES
ISD	Distribution Invoice	NO

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# Cancellation of E-Invoice



- The e-invoice mechanism enables invoices to be cancelled.
- This will be reported within 24 hours.
- After 24 hours cancellation online is not possible.
- Cancellation can be done manually on GST portal before filing the returns.

# Important Points clarified in FAQ



- No signature (DSC) of supplier mandatory while reporting e-invoice to IRP.
- Once an IRN is cancelled, the concerned invoice number cannot be used again to generate another e-invoice/IRN. This is because IRN is a unique string based on Supplier's GSTIN, Document Number, Type of Document& Financial Year.

# Important Points clarified in FAQ



- E-Invoice cannot be cancelled partially but can be **cancelled wholly**. It has to be cancelled in toto.
- Only individual invoices must be uploaded one at a time into the IRP, hence **No bulk-uploading** of invoices for generation of IRN be possible.
- Exemption is **QUA BUSINESS** and **NOT QUA TAXPAYER**.

# Important Points clarified in FAQ



- IRP will only be a pass-through portal which performs prescribed validations on invoice data and generates IRN. It will **not store or archive e-invoice data**.
- Elements of invoice which are internal to business, such as company **logo etc. are not part of e-invoice schema**.
- Exemption is **QUA BUSINESS** and **NOT QUA TAXPAYER**.

# Practical issues observed during implementation of e-invoicing



## ➤ CASE-1 Cancellation of IRN

- Cases, wherein e-way bill is already generated, one cannot cancel the IRN In order to cancel such IRN, vendor would be required to cancel the e-way bill first and then he can cancel the IRN
- **In order to cancel such IRN, vendor would be required to cancel the e-way bill first and then only can cancel the IRN**

# Practical issues observed during implementation of e-invoicing



## ➤ Case – 2 **Where GSTIN is inactive**

- Vendors are facing difficulty in generating IRN may in cases wherein customer's GSTIN is inactive. In such cases, the reason for inactivation was found to be non-filing of returns for more than two months consecutively by the customers
- **In the instant case, vendors intimated their customers and asked them to get their GSTIN activated and then generated e-invoice. Thus, regular track of such cases is required to be maintained else it will impact the billing/revenue**



# Practical issues observed during implementation of e-invoicing



- **Case - 3 Reporting of Tax Collected at Source (TCS) amount**
- Vendors who are required to collect TCS (Income Tax) from their customers, are facing issues in reporting such amount in the template of e-invoicing, while generating the IRN
- **Now, it has been recommended by the Department that, the field of “Other Charges (Invoice Level)” can be used to mention TCS where it doesn’t form part of taxable value. Thus, it may require smart form changes in ERP where the field of other charges may be required to be incorporated in certain cases.**

# Practical issues observed during implementation of e-invoicing



- **Case - 4 Customer's GSTIN validation**
- Recipient GSTIN will be validated at the time of generation of e-invoice. Vendor has to report the legal name of recipient as appearing in the PAN card of such recipient
- Resultantly, vendors would be required to update their customers' master records accordingly

# Practical issues observed during implementation of e-invoicing



- **Case – 5 Free of cost (FOC) supply**
- In case wherein OEM is sending FOC goods which are being incorporated in the final product, it has been observed that vendors are facing issues in creating IRN
- Resultantly, vendors report the value of goods as assessable value and then reported the entire amount in discount column. This reporting mechanism seems to be incorrect thus giving rise to practical challenge at time of generating IRN and QR Code

# Practical issues observed during implementation of e-invoicing



## ➤ Case - 6 **Reporting of tool amortisation cost**

- Typically, in auto industry tool amortisation cost is charged on which GST is not levied. In such scenario, vendors are facing issues in reporting the said cost, in the template of e-invoicing, while generating the IRN
- This issue still persists and in such cases vendors may report such amount in the field of “Other Charges (Invoice Level)” of the schema while generating IRN. Thus, it may require smart form changes in ERP where the field of other charges may be required to be incorporated in certain cases. Also, in case any other component has to be mentioned in Other Charges, bifurcation of Other Charges may be required

# Practical issues observed during implementation of e-invoicing



- **Case - 7 Amendment in the invoice**
- Vendors are not allowed to amend the details of invoice once IRN is generated on IRP
- Resultantly, they would be required to cancel the same within 24 hours or would require to issue a credit note against the said raised invoice, thus leading to added reconciliations on this part

## Need for integrated solution

- **Data:-**No need to push data multiple times
- **Reconciliations:-** Improved 3 way reconciliation between data on 3 Govt systems (i.e. IRN, E-waybill portal and GST return portal).
- **Access – Login:-** No need for multiple log-in on different Govt. portal, Single login enables compliances for e-invoicing, eway bill & GST compliances

# Practical issues observed during implementation of e-invoicing

- **Case – 5 Free of cost (FOC) supply**
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# Practical issues observed during implementation of e-invoicing

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# Practical issues observed during implementation of e-invoicing

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# E-Invoicing FAQs

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## How is 'e-invoicing' different from present system?

*There is no much difference indeed.*

*Registered persons will continue to create their GST invoices on their own Accounting/Billing/ERP Systems. These invoices will now be reported to 'Invoice Registration Portal (IRP)'. On reporting, IRP returns the e-invoice with a unique 'Invoice Reference Number (IRN)' after digitally signing the e-invoice and adding a QR Code. Then, the invoice can be issued to the receiver (along with QR Code).*

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# E-Invoicing FAQs

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## What businesses need to do, to be e -invoice ready?

*Businesses will continue to issue invoices as they are doing now. Necessary changes on account of e-invoicing requirement (i.e. to enable reporting of invoices to IRP and obtain IRN), will be made by ERP/Accounting and Billing Software providers in their respective software. They need to get the updated version having this facility.*

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# E-Invoicing FAQs

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**B2C (Business to Consumer) supplies can also be reported by notified persons?**

*No. Reporting B2C invoices by notified persons is not applicable/allowed currently. However, they will be brought under e-invoice in the next phase.*

# E-Invoicing FAQs

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**Is e-invoicing applicable for NIL-rated or wholly-exempt supplies?**

*No. In those cases, a bill of supply is issued and not a tax invoice.*

# E-Invoicing FAQs

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**Whether the financial/commercial credit notes also need to be reported to IRP?**

*No, only the credit and debit notes issued under Section 34 of CGST/SGST Act have to be reported.*



# E-Invoicing FAQs

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**Whether e-invoicing is applicable for invoices between two different GSTINs under same PAN?**

*Yes. e-invoicing by notified persons is mandated for supply of goods or services or both to a registered person.*

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# E-Invoicing FAQs

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**For high sea sales and bonded warehouse sales, whether e -invoicing is applicable?**

*No. These activities/transactions are neither supply of goods nor a supply of services, as per Schedule III of CGST/SGST Act.*



# E-Invoicing FAQs

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**The exemption from e-invoicing is w.r.t the nature of supply/transaction or w.r.t the entity?**

*It is for the entity.*

# E-Invoicing FAQs

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**There is an SEZ unit and a regular DTA unit under same legal entity (i.e. having same PAN). The aggregate total turnover of the legal entity is more than Rs. 500 Crores (considering both the GSTINs). However, the turnover of DTA unit is below Rs. 100 crores for FY 19-20. In this scenario, as SEZ unit is exempt from e -invoicing, whether e-invoicing will be applicable to DTA Unit?**

*Yes, because the aggregate turnover of the legal entity in this case is > Rs. 500 Crores. The eligibility is based on aggregate annual turnover on the common PAN.*

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# E-Invoicing FAQs

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## Whether e-invoicing is applicable for supplies involving Reverse Charge?

*If the invoice issued by notified person is in respect of supplies made by him but attracting reverse charge under Section 9(3), e-invoicing is applicable. For example, a taxpayer (say, a Firm of Advocates having aggregate turnover in a FY is more than Rs. 500 Cr.) is supplying services to a company (who will be discharging tax liability as recipient under RCM), such invoices have to be reported by the notified person to IRP. On the other hand, where supplies are received by notified person from (i) an unregistered person (attracting reverse charge under Section 9(4)) or (ii) through import of services, e-invoicing doesn't arise / not applicable.*

# E-Invoicing FAQs

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**Is the signature (DSC) of supplier mandatory while reporting e-invoice to IRP?**

*No*

# E-Invoicing FAQs

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## **Will it be possible for bulk uploading of invoices to IRP?**

*Yes. It is possible. The offline utility ('bulk generation tool') serves this purpose. Further, the ERP or accounting systems used by large taxpayers can be designed in such a way that they can report invoices in bulk to IRP. However, reporting to IRP and generation of IRN will be one after another (which will not be visible for user). For the user, it will appear like bulk upload and bulk receipt.*

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# E-Invoicing FAQs

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## **Will IRP store/archive e-invoices?**

*No. IRP will only be a pass-through portal which performs prescribed validations on invoice data and generates IRN. It will not store or archive e-invoice data.*

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# E-Invoicing FAQs

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**In case of breakdown of internet connectivity in certain areas, will there be any relaxation in the requirement to obtain IRN?**

*A localised mechanism to provide relaxation in such contingent situations is prescribed as per proviso to Rule 48(4) of CGST Rules. It reads as: “...Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”*

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# E-Invoicing FAQs

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## What is e-invoice schema?

*‘Schema’ simply means a structured template or format. ‘e-invoice’ schema is the standard format for electronic invoice. It is notified as ‘Form GST INV-1’.*

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# E-Invoicing FAQs

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**What is the file format in which invoice has to be reported to IRP?**

*Invoice details in prescribed schema (INV-01) have to be reported to IRP in JSON format. 'JSON' stands for JavaScript Object Notation.*

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# E-Invoicing FAQs



## What is ‘cardinality’, as mentioned in schema?

*In e-invoice schema, for each field, ‘Cardinality’ is marked as 0..1 / 1..1 / 1..n / 0..n. This is to denote whether a field is ‘mandatory’ and whether it is ‘repetitive’.*

# 'cardinality', as mentioned in schema

Notation	Meaning
Starts with 0	Optional field
Starts with 1	Mandatory field
Ends with 1	Data for the field can be entered only once
Ends with n	Data for the field can be entered multiple times

# E-Invoicing FAQs

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**Can the supplier place their entity logo on e-invoice? Is this part of schema?**

*Elements of invoice which are internal to business, such as company logo etc. are not part of e-invoice schema.*

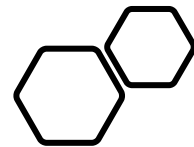
# E-Invoicing FAQs

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**What is the maximum number of line items which can be reported in an invoice?**

*The limit is kept at 1000 presently. It will be enhanced based on requirement in future.*



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# E-Invoicing FAQs

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**In the e-invoice schema, the amount under ‘other charges (item level)’ is not part of taxable value. However, some charges to be shown in invoice are leviable to GST. How to mention them?**

*Such other charges (taxable), e.g. freight, insurance, packing & forwarding charges etc. may be added as one more line item in the invoice.*



# E-Invoicing FAQs

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**If e-invoice is applicable and issued, am I supposed to issue copies of invoice in triplicate/duplicate?**

*Where e-invoicing is applicable, there is no need of issuing invoice copies in triplicate/duplicate. This is clearly specified in Rule 48(6).*

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# E-Invoicing FAQs



## What is the period of retention/storage/archival, in case of e -invoicing?

*As per Rule 56(16) of CGST Rules, “Accounts maintained by the registered person together with all the invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36...” The same applies to e-invoicing also.*

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# E-Invoicing FAQs

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**Are there any penal provisions for not issuing invoice in accordance with GST Law/rules?**

*The penal provisions are provided in Section 122 of CGST/SGST Act read with CGST Rules.*

# E-Invoicing FAQs

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**Where e-invoicing is applicable, is carrying e -invoice print during transportation of goods mandatory?**

*No. As per Rule 138A(2) of CGST Rules, where e-invoicing is applicable, “the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer, in lieu of the physical copy of such tax invoice*

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# E-Invoicing FAQs

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**Can I amend details of a reported invoice for which IRN has already been generated?**

*Amendments are not possible on IRP. Any changes in the invoice details reported to IRP can be carried out on GST portal (while filing GSTR-1). In case GSTR-1 has already been filed, then using the mechanism of amendment as provided under GST. However, these changes will be flagged to proper officer for information.*

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# E-Invoicing FAQs

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## Can an IRN/invoice reported to IRP be cancelled?

*Yes. The cancellation request can be triggered through 'Cancel API' within 24 hours from the time of reporting invoice to IRP. However, if the connected e-way bill is active or verified by officer during transit, cancellation of IRN will not be permitted. In case of cancellation of IRN, GSTR-1 also will be updated with such 'cancelled' status.*

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# E-Invoicing FAQs

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**With the introduction of e-invoicing, is e-way bill still compulsory?**

*Yes. While transporting goods, wherever the e-way bill is needed, the requirement continues to be mandatory*

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Rule	Type of Document	Whether an “invoice” as per section 2(66) of the GST Act, 2017	Applicability of E-Invoicing as stipulated in rule 48(4)
46	Tax Invoice	Yes.	Yes.
	Consolidated Invoice - In case of reverse charge under section 9(4)	No.	No.
	Consolidated <b>Tax</b> Invoice - In case of B2C supplies	No.	No.
	Export Invoice	Yes.	Yes.
	SEZ unit/developer Invoice	Yes.	Yes.
46A	Invoice-cum-Bill of Supply	Yes.	Currently No. [Since this document is applicable only in case of B2C supplies, however, e-invoicing provision is currently applicable only on B2B supplies.]

49	Bill of Supply	Yes. <i>[Even though the term used is Bill of Supply, yet it is in lieu of Tax Invoice as stipulated in section 3/(3)(c), therefore, it needs to be considered as "invoice"]</i>	Yes. <b><i>[However, as per FAQ E-Invoice Rollout dated 26th December, 2019 released by GSTN - No]</i></b>
50	Receipt Voucher	No.	No.
51	Refund Voucher	No.	No.
52	Payment Voucher	No.	No.
53	Revised tax invoice	Yes. <i>[As per the Explanation to section 31 , the expression "tax invoice" shall include any revised invoice issued by the supplier in respect of a supply made earlier.]</i>	Yes.



	Debit Note	Strictly as per the interpretation of law – No.	No. <b><i>[But as per the FAO released by the GSTN it has been clearly stated that E-invoice is also applicable for Debit Note]</i></b>
	Credit Note	Strictly as per the interpretation of law – No.	No. <b><i>[But as per the FAQ released by the GSTN, it has been clearly stated that E-invoice is also applicable for Debit Note]</i></b>
54(1)	ISD Invoice	No.	No. <b><i>[However, as per FAQ E-Invoice Rollout dated 26th December, 2019 released by GSTN – Yes]</i></b>



54(1A)	Invoice/ Debit/ Credit Note for transferring ISD Credit	No.	No. <b>[However, as per FAQ E-Invoice Rollout dated 26th December, 2019 released by GSTN – Yes]</b>
54(2)	Consolidated Tax Invoice by an insurer or a banking company or a financial institution, including a non-banking financial company	Yes.	Yes.
54(3)	Tax Invoice or any other document by GTA	Yes.	Yes.
54(4)	Tax Invoice or any other document by GTA	Yes.	Yes.
54(4A)	Electronic ticket deemed to be a tax invoice where registered person supplying services by way of admission to exhibition of cinematograph	Yes.	Yes.

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# Thanking You

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