

# ಚಾಮುಂಡೇಶ್ವರಿ ವಿದ್ಯುತ್ ಸರಬರಾಜು ನಿಗಮ ನಿಯಮಿತ, ಮೈಸೂರು.

(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸ್ವಾಮ್ಯಕ್ಕೆ ಒಳಪಟ್ಟಿದೆ)

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ನಿಗಮ ಕಾರ್ಯಾಲಯ,

ನಂ.29, ವಿಜಯ ನಗರ, 2ನೇ ಹಂತ,

ಹಿನಕಲ್, ಮೈಸೂರು.570017.

೨೯:ಮುಆಅ/ಪ್ರವ್ಯ/ಉಪ್ರವ್ಯ(ತೆರಿಗೆ)/ಸಪ್ರವ್ಯ(ತೆ)/ಹಿಸ(ತೆ)/2020-21/Cys-807

ದಿನಾಂಕ:29.09.2020

೨೨: 12 ಪುಟಗಳು.

ಗೆ,  
ಮುಖ್ಯ ಇಂಜಿನಿಯರ್ (ವಿ) ವಲಯ ಕಛೇರಿ, ಮೈಸೂರು/ಹಾಸನ,  
ಎಲ್ಲಾ ಅಧೀಕ್ಷಕ ಇಂಜಿನಿಯರ್(ವಿ), ಕಾ ಮತ್ತು ಪಾ ವೃತ್ತ ಕಛೇರಿಗಳು,  
ಎಲ್ಲಾ ಕಾರ್ಯನಿರ್ವಾಹಕ ಇಂಜಿನಿಯರ್(ವಿ), ಕಾ ಮತ್ತು ಪಾ ವಿಭಾಗ,  
ಚಾವಿಸಿನಿ.

ಮಾನ್ಯರೆ,

ವಿಷಯ:-ಸರಕು ಮತ್ತು ಸೇವಾ ತೆರಿಗೆ (ಜಿ.ಎಸ್.ಟಿ)ಯ E-Invoice ಅನುಷ್ಠಾನ ಹಾಗೂ  
ಸ್ವಅಧ್ಯಯನದ ಬಗ್ಗೆ.

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ದಿನಾಂಕ 01.10.2020 ರಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಿ.ಎಸ್.ಟಿ ಸರಕು ಮತ್ತು ಸೇವಾ ತೆರಿಗೆಯ E-Invoice ವ್ಯವಸ್ಥೆಯನ್ನು ಘನ ಭಾರತ ಸರ್ಕಾರವು ಅನುಷ್ಠಾನಗೊಳಿಸಲು ಹೊರಡಿಸಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಅದಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಪದೇ ಪದೇ ಕೇಳಲಾಗುವ ಪ್ರಶ್ನೆಗಳು (Frequently Asked Questions) ವಿವರಗಳ ಸ್ವಅಧ್ಯಯನ ಹಾಗೂ ಸಂಬಂಧಿಸಿದವರ ಗಮನಕ್ಕೆ ತರಲು ಈ ಮೂಲಕ ಪತ್ರದೊಂದಿಗೆ ಲಗತ್ತಿಸಿ ರವಾನಿಸಿದೆ.

ಇದಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ನಿಗಮದಲ್ಲಿ ಅಳವಡಿಕೊಳ್ಳುವ ಸಂಬಂಧ ಅನುಸರಿಸಬೇಕಾದ ನಿಯಮಗಳನ್ನು ಪ್ರತ್ಯೇಕವಾಗಿ ಹೊರಡಿಸಲಾಗುವುದು.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

*Neeru*  
ಮುಖ್ಯ ಆರ್ಥಿಕ ಅಧಿಕಾರಿ.

ಪ್ರತಿಗಳು:-

- ಮುಖ್ಯ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು(ಆಂ. ಪ) ಚಾವಿಸಿನಿ, ನಿಗಮ ಕಛೇರಿ ಮೈಸೂರು, ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಉಪ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು(ಎಂ.ಐ.ಎಸ್)-ನಿಗಮದ ಅಧಿಕೃತ ಅಂತರ್ಜಾಲ ತಾಣದಲ್ಲಿ ಪ್ರಕಟಿಸಲು.
- ಸಹಾಯಕ ಪ್ರಧಾನ ವ್ಯವಸ್ಥಾಪಕರು (ಆಂ ನಿ)/(ಕಂದಾಯ)/(ಹಣಕಾಸು) ಚಾವಿಸಿನಿ, ನಿಗಮ ಕಛೇರಿ ಮೈಸೂರು.
- ಎಲ್ಲಾ ಲೆಕ್ಕಾಧಿಕಾರಿಗಳು (ಆಂ. ಪ) ಕಾ ಮತ್ತು ಪಾ, ವಿಭಾಗಗಳು/ವೃತ್ತಗಳು, ಚಾವಿಸಿನಿ.
- ಮು.ಕ.



# **GST e-invoice/IRN System**

## ***Frequently Asked Questions***

### **A. E-invoice - Basics:**

#### **1. What is 'e-invoicing'?**

As per Rule 48(4) of CGST Rules, notified class of registered persons have to prepare invoice by uploading specified particulars of invoice (in FORM GST INV-01) on Invoice Registration Portal (IRP) and obtain an Invoice Reference Number (IRN).

After following above '*e-invoicing*' process, the invoice copy containing *inter alia*, the IRN (with QR Code) issued by the notified supplier to buyer is commonly referred to as '*e-invoice*' in GST.

Because of the standard e-invoice schema (INV-01), 'e-invoicing' facilitates exchange of the invoice document (structured invoice data) between a supplier and a buyer in an integrated electronic format.

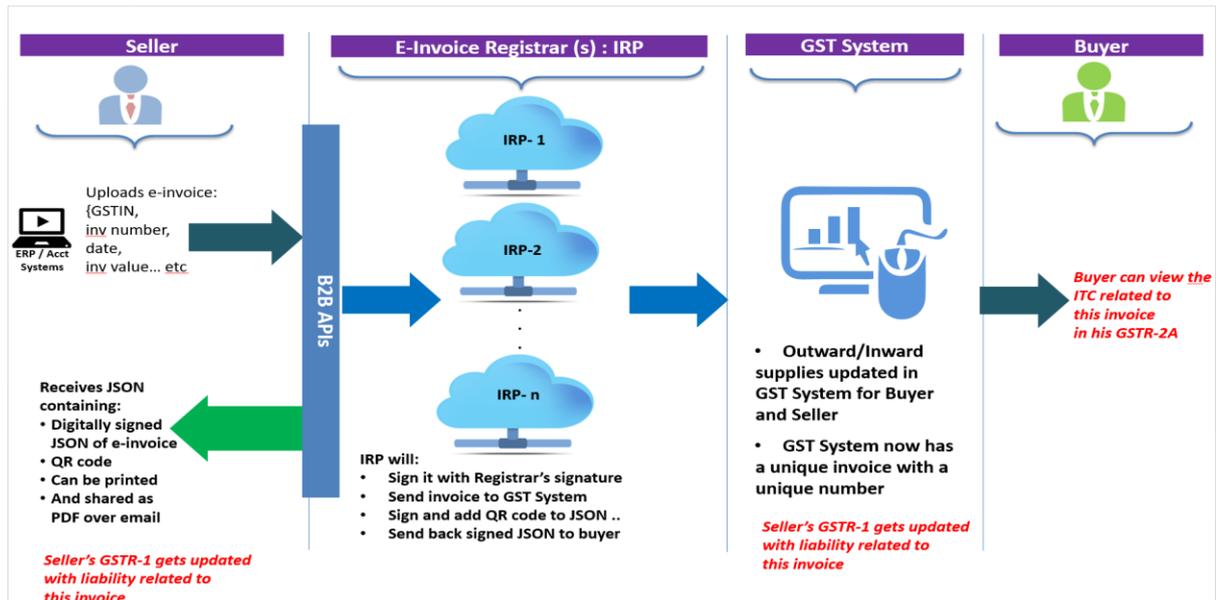
Please note that 'e-invoice' in 'e-invoicing' doesn't mean generation of invoice by a Government portal.

#### **2. 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).

A GST invoice will be valid only with a valid IRN.



For more detailed process, please go through '[e-invoice - Detailed Overview](#)'

### 3. For which businesses, e-invoicing is mandatory?

Presently, it is mandated for registered persons whose aggregate turnover (based on PAN) in a financial year is more than Rs. 500 Crores.

### 4. From which date, e-invoicing is mandatory for the notified classes of taxpayers?

As per latest notification, e-invoicing will be mandatory w.e.f. 1<sup>st</sup> October, 2020, for notified classes of registered persons (those having aggregate annual turnover at PAN level more than Rs. 500 Crores).

### 5. What are the legal provisions governing e-invoice?

Below notifications were issued on e-invoice:

Notification No. (Central Tax)	Key Contents
<a href="#">68/2019 Dt. 13-12-2019</a>	<ul style="list-style-type: none"> <li>• Central Goods and Services Tax (Eighth Amendment) Rules</li> <li>• <b>Inserted below new sub-rules in Rule 48 of CGST Rules, 2017:</b></li> </ul> <p>(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and</p>

	<p>subject to such conditions and restrictions as may be specified in the notification.</p> <p>(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.</p> <p>(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).</p>
<a href="#">69/2019 Dt. 13-12-2019</a>	Notified 10 Common Goods and Services Tax Electronic Portals for the purpose of preparation of invoice in terms of rule 48 (4)
<a href="#">70/2019 Dt. 13-12-2019</a>	<p>Notified registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person; notification to come into force from the 1st day of April, 2020</p> <p><b>(This notification superseded by <a href="#">13 of 2020 Dt. 21-3-2020</a>)</b></p>
<a href="#">2 of 2020 Dt. 1-1-2020</a>	<p>Substituted Form GST INV-1 as e-invoice schema</p> <p>(Schema further amended vide Notification <a href="#">60/2020 Dt. 30-7-2020</a>)</p>
<a href="#">13 of 2020 Dt. 21-3-2020</a> (in supersession of <a href="#">70/2019 Dt. 13-12-2019</a> )	<ul style="list-style-type: none"> <li>e-invoicing to start from the 1st October, 2020;</li> <li>Notifies registered persons, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds Rs. 100 Cr., as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of CGCT Rules, 2017, in respect of supply of goods or services or both to a registered person.</li> </ul> <p><b>(Further amended by <a href="#">61/2020 Dt. 30-7-2020</a>)</b></p>
<a href="#">60/2020 Dt. 30-7-2020</a>	<ul style="list-style-type: none"> <li>Central Goods and Services Tax (Ninth Amendment) Rules, 2020</li> <li>New form substituted for GST INV-01 (i.e. notified revised Schema/format for e-invoice)</li> </ul>
<a href="#">61/2020 Dt. 30-7-2020</a>	<ul style="list-style-type: none"> <li>Amended notification <a href="#">13/2020 Dt. 21-3-2020</a></li> <li>Special Economic Zone units also excluded from e-invoicing mandate</li> <li>Aggregate Turnover of registered persons (required to prepare invoice in terms of Rule 48(4)) enhanced to Rs. 500 Cr.</li> </ul>

## 6. What are the advantages of e-invoice for businesses?

e-invoice has many advantages for businesses such as Auto-reporting of invoices into GST return, auto-generation of e-way bill (where required).



e-invoicing will also facilitate *standardisation and inter-operability leading to reduction of disputes among transacting parties, improve payment cycles, reduction of processing costs and thereby greatly improving overall business efficiency.*

#### **7. 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.

#### **8. Is an invoice/CDN/DBN (required to be reported to IRP by notified person), valid without IRN?**

As per Rule 48(4), notified person has to prepare invoice by uploading specified particulars in FORM GST INV-01 on Invoice Registration Portal and after obtaining Invoice Reference Number (IRN).

As per Rule 48(5), any invoice issued by a notified person in any manner *other than the manner specified in Rule 48(4)*, the same shall not be treated as an invoice.

So, the document issued by notified person becomes legally valid only with an IRN.

### **B.E-invoice - Applicability:**

#### **9. What documents are presently covered under e-invoicing?**

- i. Invoices
- ii. Credit Notes
- iii. Debit Notes,

when issued by notified class of taxpayers (*to registered persons (B2B) or for the purpose of Exports*) are currently covered under e-invoice.

Though different documents are covered, for ease of reference and understanding, the system is referred as 'e-invoicing'.

#### **10. What supplies are presently covered under e-invoice?**

Supplies to registered persons (B2B), Supplies to SEZs (with/without payment), Exports (with/without payment), Deemed Exports, by notified class of taxpayers are currently covered under e-invoice.

#### **11. 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.

**12. What is the applicability of e-invoice for import transactions?**

e-invoicing is not applicable for import Bills of Entry.

**13. Which entities/sectors are exempt from the e-invoicing mandate?**

- a. Special Economic Zone Units
- b. insurer or a banking company or a financial institution, including a non-banking financial company
- c. goods transport agency supplying services in relation to transportation of goods by road in a goods carriage
- d. Suppliers of passenger transportation service
- e. Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens

**14. 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.

**15. Do SEZ Developers need to issue e-invoices?**

Yes, if they have the specified turnover and fulfilling other conditions of the notification.

In terms of Notification (Central Tax) 61/2020 dt. 30-7-2020, only SEZ Units are exempted from issuing e-invoices.

**16. Are Free Trade & Warehousing Zones (FTWZ) exempt from e-invoicing?**

Yes. As per Foreign Trade Policy, Free Trade & Warehousing Zones (FTWZ) are only a special category of Special Economic Zones, with a focus on trading and warehousing.

**17. Is e-invoicing applicable for supplies by notified persons to SEZs?**

Yes, e-invoicing is applicable for supplies by notified persons to SEZs.



In terms of Notification (Central Tax) 61/2020 dt. 30-7-2020, only SEZ Units are exempt from issuing e-invoices.

**18. 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.

**19. Is e-invoicing applicable to invoices issued by Input Service Distributor (ISD)?**

No

**20. 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 Goods Transport Agency or 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.

**21. How to know a particular supplier is supposed to issue e-invoice (i.e. invoice along with IRN/QR Code)?**

On fulfilment of prescribed conditions, the obligation to issue e-invoice in terms of Rule 48(4) (*i.e. reporting invoice details to IRP, obtaining IRN and issuing invoice with QR Code*) lies with concerned taxpayer.

However, as a facilitation measure, taxpayers who had crossed the prescribed turnover in a financial year from 2017-18 onwards have been enabled to report invoices to IRP. Note that this list has been prepared based on the turnover of GSTR-3B as reported by GSTINs to GST System. Thus, it is not the final one, in case a taxpayer has or had aggregate

turnover in any financial year since introduction of GST, is mandated to report e-invoice to IRP.

One can search the status of enablement of a GSTIN on e-invoice portal: <https://einvoice1.gst.gov.in/> > Search > [e-invoice status of taxpayer](#)

This information will be eventually made available through “Search Taxpayer” / “Know Your Supplier” Sections on GST portal also.

In case any registered person, is **required to prepare invoice** in terms of Rule 48(4) but not enabled on the portal, he/she may request for enablement on portal: [‘Registration - > e-Invoice Enablement’](#).

In case any registered person, **who doesn’t have the requirement** to prepare invoice in terms of Rule 48(4) but still enabled on the e-invoice portal, the same may also be brought to the notice at [support.einv.api@gov.in](mailto:support.einv.api@gov.in) so that necessary action can be taken.

## **C. E-invoice - Reporting to IRP:**

### **22. What is an Invoice Registration Portal (IRP)?**

Invoice Registration Portal (IRP) is the website for uploading/reporting of invoices by the notified persons.

Vide notification no. 69/2019-Central Tax dated 13.12.2019, ten portals were notified for the purpose of preparation of the invoice in terms of Rule 48(4).

The first Invoice Registration Portal (IRP) is already active (*trial portal active since 6<sup>th</sup> January 2020*) and can be accessed at: <https://einvoice1.gst.gov.in/> Other portals will be made available in due course.

### **23. Is e-invoicing voluntary, i.e. can entities with aggregate turnover < Rs. 500 Cr. also report invoices to IRP, if they wish to do so?**

No, presently, only the notified class of persons will be allowed/enabled to report invoices to IRP.

### **24. Is there any time window within which I need to report an invoice to IRP, i.e. is there any validation to the effect that the ‘document date’ (in the payload to IRP) has to be within a specified time window, for reporting to IRP/generation of IRN?**

No such validation is kept presently.

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

No

**26. Can e-commerce operators generate e-invoices on behalf of the sellers on their platforms?**

Yes, if such suppliers, selling through e-Commerce entity are otherwise notified persons and supposed to report invoices under Rule 48(4).

For more details, please see this [detailed document](#).

**27. What do I need to generate an e-invoice?**

A system/utility to report e-invoice details in JSON format to IRP and to receive signed e-invoice in JSON format from the Portal.

**28. Whether any tool is provided to report invoices to IRP?**

Yes. For entities not having their own ERP/Software solutions, they can use the free offline utility ('bulk generation tool') downloadable from the e-invoice portal. Through this, invoice data can be easily reported to IRP and obtain IRN/signed e-invoice.

**29. What are various modes for generation of e-invoice?**

Multiple modes are available so that taxpayer can use the best mode based on his/her need:

- a. *API based (integration with Taxpayer's System **directly**)*
- b. *API based (integration with Taxpayer's System **through GSP/ASP**)*
- c. *Free Offline Utility ('Bulk Generation Tool', downloadable from IRP)*

Web-based / mobile app-based modes will also be provided in future.

**30. Can IRN be generated by supplier directly?**

No. The seller will not be able to create IRN. This will only be returned by the IRP (portal).

**31. 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.

**32. As many businesses will be reporting invoices, will there be any delay in generation of IRN by IRP? Can the portal take that much load?**

IRP is only a pass through validation portal. Certain key fields will be validated on IRP. So, IRN will be generated in sub-200 millisecond duration.

The server capacity is robust enough to handle simultaneous uploads. Further, multiple IRPs will be made available to distribute the load of invoice registration.

The IRPs are dedicated portals other than the regular GST common portal used for filing registration applications, filing returns, making payments etc.

**33. 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.

**34. Will I need to enter invoice details on a government website and obtain IRN?**

- In e-invoice scenario, what is primarily envisaged is ‘machine-to-machine’ exchange of invoice data (*mainly between taxpayer’s system & IRP*).
- Use Offline Tool to enter data and create JSON file to be uploaded on the IRP if you are not using any ERP/Accounting/Billing Software and have very few invoices to report.
- Soon, mobile app-based tool will be made available for such taxpayers.

**35. 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 will be notified.

**D.E-invoice - Schema / Contents:**

**36. 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\*\*\*](#).

### **37. Why is an e-invoice standard/schema required?**

- Presently, businesses are preparing/generating invoices in their respective ERPs/Accounting/Billing Software. All these software have their own format of storing the data of invoice. Thus, the e-invoice generated by one system is not understood by the other, thereby necessitating data entry efforts and consequent errors and reconciliation problems.
- ‘Schema’ acts as uniform standard for ERP/ Billing/Accounting software providers to build utility in their solution/package to prepare e-invoice in notified standard thereby ensuring e-invoice generated by any ERP/Accounting and Billing Software is correctly understood by another ERP/Accounting software. This is also required for ensuring uniformity in reporting to IRP.
- Schema ensures e-invoice is ‘*machine-readable*’ and ‘*inter-operable*’, i.e. the invoice/format can be readily ‘picked up’, ‘read’, ‘understood’ and further processed by different systems like Oracle, Tally, SAP etc.

### **38. What is the basis of e-invoice schema?**

e-invoice Schema is based on PEPPOL/Universal Business Language (UBL) with certain customizations to cater to Indian business practices and legal requirements.

### **39. Will there be different invoice schema for different sectors/businesses, e.g. Traders, Manufacturers, Service Providers, Professionals etc.?**

No. e-invoice schema is a single standard applicable to all businesses in the country. Many optional fields are available in the schema to cater to the requirements of specific businesses and practices followed by industry and trade in India.

### **40. 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*. It can be thought of as a common language for systems/machines to communicate between each other and exchange data.

As the ERP or Accounting software will generate it, taxpayer need not worry about it. This format is also used in GST system for reporting all data to GST System.

### **41. What are the various types of fields in e-invoice schema?**

- a. Data for fields marked as ‘Mandatory’ have to be provided compulsorily.
- b. A mandatory field not having any value can be reported as NIL.
- c. Fields marked as ‘Optional’ may or may not be filled up. Many of these are relevant for specific businesses (e.g. Batch No., Attributes etc.) and to cater to specific scenarios (e.g. export, e-way bill etc.).
- d. Some sections in the schema are marked as ‘Optional’. But, if this section is selected, some of the fields may be mandatory. For example, the section ‘*e-way Bill Details*’ is marked as optional. But, if this section is chosen, the field, ‘*Mode of Transportation*’ is mandatory.

**42. 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’.

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

**43. 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.

After reporting invoice details to IRP and receipt of IRN, at the time of issuing invoice to receiver (e.g. generating as PDF and printing as paper copy or forwarding via e-mail etc.), any further customisation, i.e. insertion of company logo, additional text etc., can be made by respective ERP/billing/accounting software providers.

**44. 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.



Taxpayers who are required to report more than 1000 line items may contact NIC ([support.einv.api@gov.in](mailto:support.einv.api@gov.in)) with few sample invoices having more than 1000 line items, so that necessary enablement can be made.

**45. 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, amortization charges etc.* may be added as one more line item in the invoice.

**46. In e-invoice schema, there is no placeholder for mentioning TCS (Tax Collected at Source) collected by suppliers under Income Tax Act, 1961.**

At present, there is no separate placeholder for this field in schema and including it in schema will be examined in next round of revision.

However, as a work around, the field of “Other Charges (Invoice Level)” can be used to mention TCS where it doesn’t form part of taxable value.

It may further be noted that INV-01 schema is only to report specified invoice particulars to IRP and once IRN is obtained from the portal, the business may add any other elements/ charges not relevant to e-invoice reporting, while issuing invoice finally to buyer.

**47. In the current schema, there is no provision to report details of supplies not covered under GST, e.g. a hotel wants to give single invoice for a B2B supply where the supply includes food and beverages (leviable to GST) and Alcoholic beverages (outside GST).**

For items outside GST levy, separate invoice may be given by such businesses.

**48. The field “Differential Percentage” of tax rate is not available in schema, which is applicable on “Leasing of vehicles purchased and leased prior to July 1, 2017”.**

This is not relevant/applicable after 30.06.2020

**49. In case of Credit Note and Debit Note, is there any validation w.r.t referred invoice number?**

No linkage with invoice is built, in view of the amended provisions of GST.

## **E.E-invoice - Generation of IRN:**

### **50. Is Invoice number same as Invoice Reference Number (IRN)?**

No. Invoice no. (*e.g. ABC/1/2019-20*) is assigned by supplier and is internal to business. Its format can differ from business to business and also governed by relevant GST rules.

IRN, on other hand, is a unique reference number (hash) generated and returned by IRP, on successful registration of e-invoice.

### **51. How a typical IRN looks like?**

IRN is a unique 64-character hash, *e.g.*

*35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bbe*

### **52. Can IRP reject a submitted invoice? On reporting invoice details to IRP, what validations will performed on the portal?**

Yes. IRP can reject an invoice.

IRP will check whether the invoice was already reported and existing in the GST System. (*This validation is based on the combination of Supplier's GSTIN-InvoiceNumber-TypeOfDocument-Fin.Year, which is also used for generation of IRN*). In case the same invoice (document) has already been reported earlier, it will be rejected by IRP.

Certain other key validations will also be performed on portal. In case of failure, registration of invoice won't be successful, IRN won't be generated and invoice will be rejected along with relevant error codes. In case of rejection, error code will be generated which will give idea about reason for rejection.

### **53. On reporting invoice details, what will be returned by IRP? Will it return signed JSON or PDF or both?**

IRP will return only the signed JSON. No PDF will be returned. On receipt of signed JSON, it is for the respective ERP or Accounting & Billing software system to generate PDF, if needed.

### **54. What is the indication for the supplier that IRP has registered the reported invoice?**

Upon successful registration of invoice on IRP, it will return a signed e-invoice JSON to the supplier with IRN and QR Code.

### **55. I want to know about the detailed process flow involved in the e-invoicing process.**



You can go through the document, [‘e-invoice - Detailed Overview’](#)

## **F. E-invoice - Printing of Invoice / IRN / QR Code**

### **56. Can I print an e-invoice?**

Yes. Once the IRP returns the signed JSON, it can be converted into PDF and printed, if required.

### **57. Do I need to print IRN on the invoice?**

No. It’s optional. IRN is anyway embedded in the QR Code to be printed on invoice.

### **58. How will the QR Code be received?**

The QR code will be part of signed JSON, returned by the IRP. It will be a string (not image), which the ERP/accounting/billing software shall read and convert into QR Code image for placing on the invoice.

### **59. Do I need to print QR Code on the invoice? If so, what shall be its size and location on the invoice copy?**

Yes. The QR code (containing, inter alia, the IRN) which comes as part of signed JSON from IRP, shall be extracted and printed on the invoice.

However, printing of QR code on separate paper is not allowed.

While the printed QR code shall be clear enough to be readable by a QR Code reader, the size and its placing on invoice is upto the preference of the businesses.

### **60. While returning IRN, the IRP is also giving an “Acknowledgement No.” and “Date”. Whether this also need to be printed while issuing invoice?**

No. There is no mandate to print these particulars on invoice. However, the seller can print the same.

The “Acknowledgement No.” and “Date” given by IRP are only for reference. Being a 15-digit number, the acknowledgement number will also come handy for printing e-invoice or for generating e-way bill (instead of keying in the 64-character long IRN).

**61. 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).

**62. Will it be possible for invoices that are registered on IRP to be downloaded and saved on handheld devices?**

It depends on the ERP/Accounting/Billing Software, providing you the service. The signed JSON can be stored on handheld devices also. This will be possible for the buyer and seller who are involved in the business transaction.

However, these will not be available for download from IRP or GST System as signed e-invoice later. Hence, it is advisable to properly store the signed e-invoice received from IRP.

## **G. E-invoice – Verification of IRN / QR Code:**

**63. How to verify an invoice is duly reported to IRP?**

One can verify the authenticity or correctness of e-invoice by uploading the signed JSON file or Signed QR Code (string) into e-invoice system: [einvoice1.gst.gov.in](http://einvoice1.gst.gov.in) > **Search** > [‘Verify Signed Invoice’](#)

Alternatively, with “**Verify QR Code**” *mobile app* which may be downloaded from [einvoice1.gst.gov.in](http://einvoice1.gst.gov.in) > **Help** > **Tools** > [Verify QR Code App](#)

**64. What data is embedded in QR Code?**

The QR code will consist of the following key particulars of e-invoice:

- a. GSTIN of Supplier
- b. GSTIN of Recipient
- c. Invoice number, as given by Supplier
- d. Date of generation of invoice
- e. Invoice value (taxable value and gross tax)
- f. Number of line items
- g. HSN Code of main item (*line item having highest taxable value*)
- h. Unique IRN (Invoice Reference Number/hash)
- i. IRN Generation Date

**65. What is dynamic QR Code? Does it has any relevance for B2B e-invoicing?**

Notification No. **14/2020**-Central Tax dated 21<sup>st</sup> March, 2020 mandates entities with aggregate turnover > Rs. 500 crores in a FY to include QR code on their **B2C invoices**. It is also specified that a Dynamic Quick Response (QR) code made available to buyer through digital display (with payment cross-reference) shall be deemed to be having QR code.

The purpose of this Notification is to enable and encourage digital payments where buyer can scan the dynamic QR code and make payment from mobile wallet directly. Today, many shops have static QR code at the payment counter which is scanned by the buyer but the buyer has to enter the amount to be paid to the shop in the mobile payment App. The dynamic QR code, on the other hand, will have the payment details and thus ‘scan and pay’ in one go is possible.

This has no relevance or applicability to the e-invoicing in respect to B2B Supplies by notified class of taxpayers.

Below table summarises the differences between two notifications:

Notification No.		<a href="#">Notification 14/2020-Central Tax dated 21<sup>st</sup> March, 2020</a>	<a href="#">Notifications 13/2020-Central Tax dated 21<sup>st</sup> March, 2020 &amp; 61/2020 Dt. 30-7-2020</a>
1.	Type of transaction covered	Supplies made by a registered person to unregistered persons ( <i>also called B2C supplies</i> )	Supplies made by a class of registered persons to other registered persons. ( <i>also known as B2B supplies</i> )
2.	Who is impacted?	Registered persons (GST taxpayers) having an aggregate turnover above Rs. 500 crore in a financial year	Registered persons (GST taxpayers) having an aggregate turnover above Rs. 500 crore in a financial year.
3.	Notification highlights	Issuance of a QR Code on the invoice by above mentioned registered taxpayers for supplies made to unregistered persons. The QR Code is for the purpose of making payment by the unregistered person/Consumer to such registered person making the B2C supply, using UPI-based payment Apps by scanning the QR Code.	This notification refers to the provision of mandatory issuance of electronic invoice ( <i>commonly known as e-invoice</i> ) by a specific class of registered taxpayers for supplies made to registered persons.  On the submission of the e-invoice on the invoice registration portal ( <i>known as IRP</i> ), the IRP would return a QR Code which will contain key details of the invoice like the sellers’ and buyers’ GSTIN, taxable value and tax amount, IRN, digital signature and dominant HSN of the invoice.
4.	QR code to be made available by	QR Code will be generated by the seller himself either on the Point of Sale (PoS) machine or the Invoice issued.	QR Code would be generated by the IRP and returned against the e-invoice reported to IRP.

5.	Purpose	To enable payment using UPI by a mobile application by scanning of this QR Code.	To verify that whether an invoice has been reported on the IRP or not and whether digital signature is intact or tampered with.
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**66. Is it possible to have more than one QR code on an invoice?**

Yes. Apart from the QR code relating to IRN, the supplier is free to place any other QR Code which is required as per business needs or otherwise mandated by any other statutory requirement. In such cases, the QR Codes need to be marked clearly so that they can be distinguished easily.

**H. E-invoice - Sending to Receiver:**

**67. On generation of IRN, will the IRP send or e-mail the e-invoice to the receiver?**

No. IRP will *not* do this. Upon receiving signed JSON from the IRP, it is for the supplier to share the e-invoice (along with QR Code etc.) in agreed format to the receiver.

**68. How will the supplier send the e-invoice to the receiver?**

A suggested mechanism may be to exchange the PDF of the JSON received from IRP, (which includes signed QR code) as the best authenticated version of the e-invoice for business transactions.

However, a mechanism to enable system-to-system exchange of e-invoices through ecosystem partners will be provided in due course.

**69. Large taxpayers (for whom e-invoicing is compulsory) will be making supplies to small businesses (for whom e-invoicing is not mandatory). How these small businesses will get the invoice from those big suppliers?**

In the same way as it is being done now. For example, the large taxpayers can convert the signed e-invoice JSON into PDF and share the copy by e-mail or send printed copy by post, courier etc.

However, a mechanism to enable system-to-system exchange of e-invoices will be made available in due course.

**I. E-invoice - Amendment / Cancellation:**

**70. 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 GSTR1 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.

**71. 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.

**72. Can a cancelled e-invoice number be used again?**

No. Once an IRN is cancelled, the concerned invoice number cannot be used again to generate another e-invoice/IRN. In case, it is used again then the same will be rejected by IRP when it is uploaded on IRP.

This is because IRN is a unique string based on *Supplier’s GSTIN, Document Number, Type of Document & Financial Year*.

**73. Can I partially cancel a reported invoice?**

No. It has to be cancelled *in toto*. No partial cancellation of reported e-invoice allowed. Cancellation of invoices is governed by Accounting Standards and any other applicable rules/regulations.

**J. E-invoice – Linkage with E-Way Bill / GST Return:**

**74. 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.

**75. Will the e-invoice details be pushed to GST System? Will they populate the return?**



Yes. On successful reporting of invoice details to IRP, the invoice data (payload) including IRN, will be saved in GST System. The GST system will auto-populate them into GSTR-1 of the supplier and GSTR-2A of respective receivers.

With source marked as 'e-invoice', IRN and IRN date will also be shown in GSTR1 and GSTR2A.

**76. Whether the e-way bill get auto-generated?**

In case both Part-A and Part-B of e-way bill are provided in the e-invoice schema, the details will be used to generate e-way bill.

In case Part-B details are not provided at the time of reporting invoice to IRP, the same will have to be provided by the user through 'e-way bill' tab in IRP log in or e-Way Bill Portal, so as to generate e-way bill.

**K. E-invoice - Technology / Portal / APIs:**

**77. Where e-invoice API integration specifications be found?**

They can be viewed at <https://einv-apisandbox.nic.in/>

**78. Are there more FAQs on e-invoice from IRP/technology/developer's angle?**

FAQs relating to registration and log in on the e-invoice portal can be accessed at <https://einvoice1.gst.gov.in/Others/Faqs>

FAQs relating to APIs/Testing/Sandbox can be accessed at: <https://einv-apisandbox.nic.in/FaqsOnAPI.html>

**79. Who is an "Application Service Provider"? How can one become an ASP?**

ASPs are software service providers who route GST data of their clients to GST System through GSPs (GST Suvidha Providers).

There is no empanelment for ASP. The software company needs to tie-up with a GSP to push data of its clients to GST System or download data of its clients from GST System.

As far as IRP is concerned, no separate category of GSP/ASP will be created for access to IRP.

**80. Will NIC provide new APIs for e-way bill?**



No. E-way bill system will continue to function as it is. No new APIs for e-way bill are required to be published.

## **L.e-Invoice – Resources & Feedback**

### **81. I want to know more about e-invoicing. Where can I find the material?**

Please go through ['e-invoice - Detailed Overview'](#)

### **82. Are there any awareness videos available on e-invoicing?**

Yes. Many awareness videos on e-invoice are available at ['e-invoice' playlist on GSTN's YouTube Channel](#)

### **83. What are the channels of help for e-invoicing?**

For issues relating to e-invoice portal ([www.einvoice1.gst.gov.in](http://www.einvoice1.gst.gov.in)) / Log in / Registration etc., please write to [support.einv.web@gov.in](mailto:support.einv.web@gov.in)

You can also raise a ticket with [GST Grievance Redressal Portal](#)

Regarding API/Testing/Sandbox issues, please write to [support.einv.api@gov.in](mailto:support.einv.api@gov.in)

### **84. I want to send my feedback & suggestions on e-invoicing. How can I do that?**

Your feedback & suggestions on e-invoice are welcome at [e-invoice@gstn.org.in](mailto:e-invoice@gstn.org.in)

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