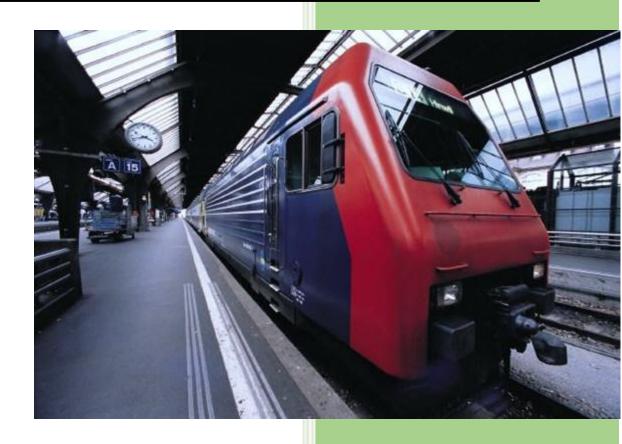# 2020

Invoice in GST including Electronic Invoice

Tax Invoice, Debit/Credit Note and other documents -

1. **Introduction:**

An invoice does not bring into existence an agreement but merely records the terms of a pre- existing agreement (oral or written). An invoice can be understood as a document that is meant to serve a particular purpose. The GST Law requires that an invoice – tax invoice or bill of supply – is issued on the occurrence of certain event, being a supply, within the prescribed timelines. Therefore, an invoice, among other documents is required to be issued for every form of supply such as sale, transfer, barter, exchange, license, rental, lease or disposal. This chapter provides an understanding of the various documents required to be issued under the GST law, timelines to issue such document and the contents of every such document

2. **Tax invoice on supply of goods or services:** Every registered person is required to issue a tax invoice on effecting a taxable outward supply of goods or services or both.

   a. In order to determine when the tax invoice is to be issued in case of supply of goods, the supply must be classified into one of these two cases, that is, whether it is case of supply that involves movement of goods or one that does not involve movement of the goods. Timelines for issuance of a tax invoice in such case are as follows:

      i. **Where the supply involves movement of goods:** Before or at the time of removal of goods

      ii. **Where the supply does not involve movement of goods:** Before or at the time of delivery of the goods / making them available to the recipient

   (a) It is crucial for the supplier to determine the point of time at which the service is provided. Service being intangible in nature would throw several challenges in identifying the point of time at which it can be said to be provided / completed. Timelines for issuance of tax invoice on the supply of taxable services:

      iii. Before the provision of services; or

      iv. After the provision of services but within 30 days *(or 45 days in case of suppliers of services being an insurer / banking company / financial institution, including a NBFC)* from the date of supply of the service; or

v. Before or at the time the supplier records the supplies in his books of account or before the expiry of the quarter during which the supply was made, in case of supply of taxable services between distinct person by an insurer or a banking company or a financial institution, a NBFC, or a telecom operator, or any other class of supplier of services as may be notified by the   Government on the recommendations of the Council. No such notification has been issued so far.

vi. *an insurer / banking company / financial institution, including a NBFC may issue an invoice or any other document in lieu thereof.*

3. **Who shall issue invoice?**

Tax invoice is to be issued by a registered person supplying taxable goods or services.

4. **Contents and Special provisions for Invoices:**

Tax invoice:

In terms of Rule 46 of CGST Rules, 2017, a tax invoice referred to in this section shall be issued by the registered person containing all the particulars specified in the said Rule, as applicable to the transaction

A tax invoice shall contain the following –

(a) Name, address and GSTIN of the supplier
(b) Consecutive serial number (one or more series) unique for a financial year
(c) Serial number may either contain alphabets or numerals or special characters
(d) Date of issue
(e) Name, address and GSTIN or UIN, if registered, of the recipient
(f) Name and address of recipient and address of delivery (in case of unregistered recipient and value of taxable supply exceeds Rs 50,000 it should also include name of State and its code)
(g) HSN code or Accounting code for services
(h) Description, quantity, unit, total value of goods or services, rate of tax, amount of tax (CGST, SGST, IGST, UTGST or cess), place of supply (in case of interstate supply - name of the State) and address of delivery (if same is different from place of supply)
(i) It would also indicate whether tax is to be paid under reverse charge basis
(j) Invoice is to be signed manually or digitally (by supplier or authorized signatory)

5.   Special Provisions for Insurer or Financial Institution:

For a supplier being an insurer or financial institution (NBFC) **may not be serially numbered** and may **not contain address of recipient** of taxable service.

6.   Copies of Tax Invoice -

The tax invoice must be prepared in triplicate for goods, and in duplicate for services. Each copy of the tax invoice is required to be marked as follows

Goods	Services
1. ORIGINAL FOR RECIPIENT	1. ORIGINAL FOR RECIPIENT
2. DUPLICATE FOR TRNSPORTER	2. DUPLICATE FOR SUPPLIER
3. TRIPLICATE FOR SUPPLIER	–

7.   Quoting HSN on Invoice -

As regards the requirement to quote the HSN of the supplies, the annual turnover of the registered person for the previous financial year shall be referred. In case of suppliers having annual turnover in the previous financial year:–

(i)   Upto Rs. 1.5 Crore – No HSN required;

(ii)   Exceeding 1.5 Crore up to Rs. 5 Crore – HSN up to 2 digits required;

(iii)   Exceeding Rs.5 Crore – HSN up to 4 digits required.

8.   Invoice – cum – Bill of Supply –

Where the registered person effects both taxable and exempt supplies to an unregistered person, he may issue a single 'Invoice-cum- bill of supply' instead of 'tax invoice', for all such supplies as provided in Rule 46A.

9.   Special Provisions for goods transport agency:

If supplier is a goods transport agency supplying service in relation to transport of goods by road in a goods carriage, the tax invoice should also contain **gross weight of consignment, name of consignee and consignor, registration number of carriage, details of goods, place of origin and destination and GSTIN of person responsible for paying tax**.

10. Special Provisions for passenger transport agency:

If supplier is a passenger transport service the tax invoice should **include ticket** in any form (serially numbered or otherwise).

11. Special Provisions for export of goods or services:

Such invoices should mention whether the **export is on payment of IGST** or **export under Bond or Letter of undertaking without payment of IGST** and shall contain **name and address of recipient, delivery address, Country of destination and details of application for removal of goods for export**.

12. What is the time limit for issuance of Invoice?

A. Time Limit for issuance of invoice for Goods:

➢ Supplies involving movement of goods – at the time of removal of goods

➢ In any other case – at the time of delivery of goods or making available of goods for delivery

B. Time Limit for issuance of invoice for Services:

Before or after provision of service but within **30 days** from supply of service (**45 days** in case of Insurer, banking company, financial institution including NBFC)

13. When a tax invoice is not required to be issued?

a. Tax invoice may not be issued if the value of goods or services or both supplied is **less than Rs 200**.

b. Recipient is not registered person and he does not require such invoice and he shall issue a consolidated tax invoice for such supplies at the close of each day.

14. Continuous Supply of goods or Services – Invoicing Provisions:

A. Continuous supply of goods:

Definition: supply of goods on continuous or recurrent basis under a contract where supplier invoices recipient on regular or periodical basis. It also includes supply by means of a wire, cable, pipeline or conduit.

B. Continuous supply of Services:

Definition: supply of services on continuous or recurrent basis under a contract for a period **exceeding 3 months** with periodic payment obligations

C. Requirement of issuance of invoice:

Continuous supply of Goods: In case of continuous supply of goods involving successive statement of accounts or successive payments, the invoice is to be issued before or at the time of each such statement is issued or each payment is received.

Continuous supply of Services: supply of services on continuous or recurrent basis under a contract for a period exceeding 3 months with periodic payment obligations.

15. Issuance of invoice for services:

a. In case due date **can be ascertained** from contract - invoice to be issued on or before due date of payment

b. In case due date **cannot be ascertained** from contract - invoice to be issued when the supplier receives the payment

c. If the payment is linked to **completion of event**, invoice shall be issued on or before the date of completion of the event

16. Requirement for issuance of Invoice in case of approval for sale or return basis:

Invoice to be issued earlier of - **before or at the time of supply or six months** from the date of removal.

17. Copies (number) of invoices to be issued for supplies:

Goods: Invoice to be issued in **triplicate** – **Original** for recipient, **Duplicate** for transporter and **Triplicate** for supplier

Services: Invoice to be issued in **duplicate** – **Original** for recipient and **Duplicate** for supplier

Note: Serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in **FORM GSTR – 1**

18. Bill of Supply:

Bill of Supply – When issued?

A Bill of supply may be issued by a registered person if he is supplying exempted goods or services or both or paying tax under composition scheme. ***A bill of supply is not to be issued for supplies is less than Rs 200***

19. Bill of Supply – Contents?

A bill of supply shall contain the following –

(a) Name, address and GSTIN of the supplier

(b) Consecutive serial number (one or more series) unique for a financial year

(c) Serial number may either contain alphabets or numerals or special characters

(d) Date of issue

(e) Name, address and GSTIN or UIN, if registered, of the recipient

(f) HSN code or Accounting code for services

(g) Description, total value of goods or services of both (considering discount or abatement)

(h) Manual or digital signature (by supplier or authorized signatory)

20. Receipt Voucher – When issued?

A receipt voucher may be issued in case of receipt of any **advance payment**

21. Receipt Voucher – Contents?

A receipt voucher may contain following particulars -

(a) Name, address and GSTIN of the supplier

(b) Consecutive serial number unique for a financial year

(c) Serial number may either contain alphabets or numerals or special characters

(d) Date of issue

(e) Name, address and GSTIN or UIN, if registered, of the recipient

(f) HSN code or Accounting code for services

(g) Description, amount of advance taken, rate of tax, amount of tax (CGST, SGST, IGST, UTGST or cess) and place of supply (in case of interstate supply - name of the State)

(h) It would also indicate whether tax is to be paid under reverse charge basis

(i) It may be signed manually or digitally (by supplier or authorized signatory)

(j) Description, amount of advance taken, rate of tax, amount of tax (CGST, SGST, IGST, UTGST or cess) and place of supply (in case of interstate supply - name of the State)

(k) It would also indicate whether tax is to be paid under reverse charge basis

(l) It may be signed manually or digitally (by supplier or authorized signatory)

22. **Credit and Debit Notes:**

Who Shall issue: Supplier of goods or services or both

23. **When it may be issued:**

Credit Note : When taxable value or tax charged exceeds such supply; or goods are returned by recipient; or goods or services or both supplied are deficient

Debit Note: When taxable value or tax charged is less than such supply

Action to be taken: Declare such credit/debit note in the return for the month during which it is issued

24. **Time Limit for declaration in return:** Credit Note is to be declared earlier of September of following year or date of filing annual return (Due date - December of following year)

When reduction of output liability not permissible: If incidence is passed on to any other person

25. **What should a supplementary tax invoice and Credit or debit note contain?**

It shall contain the following –

(a) The word "Revised Invoice" indicated prominently

(b) Name, address and GSTIN of the supplier

(c) Nature of document (supplementary invoice/credit/debit note)

(d) Consecutive serial number unique for a financial year

(e) Serial number may either contain alphabets or numerals or special characters

(f) Date of issue

(g) Name, address and GSTIN or UIN, if registered, of the recipient

(h) Name and address of recipient and address of delivery (in case of unregistered recipient - name of State and its code)

(i) Serial number and date of corresponding tax invoice or bill of supply

(j) Value of taxable supply of goods or services, rate of tax, amount of tax credited or debited

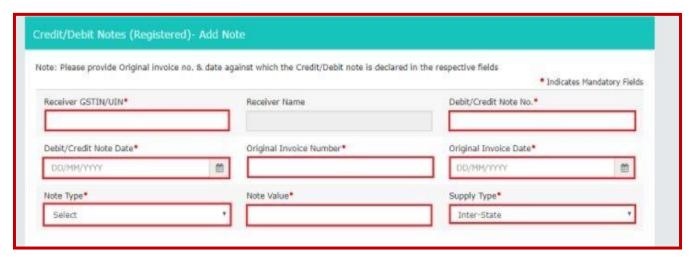(k) Invoice is to be signed manually or digitally (by supplier or authorized signatory)

26. **Delinking of Credit Note/Debit Note from invoice, while reporting them in Form GSTR 1/GSTR 6 or filing Refund**

Recently GSTN has enabled the facility to delink reporting of debit note or credit note corresponding with their original invoice. Earlier, to report debit or credit note in GSTR 1/ GSTR 6, tax payers had to link each to their corresponding Invoice. This is much awaited change introduced on GSTN portal while filing GSTR 1 (Outward supplies) or GSTR 6 (ISD Return) or filing refund applications.

A. Earlier System –

a. Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6
Screenshot of Earlier Reporting Requirement in GSTR 1 –

b. Following facility has been introduced for taxpayers on GSTN Portal with this respect:
(i) Single credit note or debit note issued in respect of multiple invoices can be reported while furnishing Form GSTR-1 or in Form GSTR-6,
(ii) Supply Type can be chosen as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
(iii) Place of Supply (POS) can be selected against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State (State-wise POS Debit note or Credit notes to be reported)
(iv) *Debit /Credit Notes can be declared with tax amount, but without any taxable value also* i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. **Only tax amount will have to be entered in such cases.**
(v) While reporting amendments to credit note or debit note similar changes has been introduced.

B. Proposed System -

Screenshot for Current delinking of Debit or Credit Note from Invoice -

Note – You may observe that Original Invoice Number and Original Invoice Date has been dispensed with.

c.   Change in Refund Module for aforesaid enhancement -

Now, while applying for refund, taxpayers can report such credit notes or debit notes in statements (filed during filing the refund application) without mentioning the related invoice number. The taxpayer would be required to select the document type from a drop-down comprising of invoice/ debit note/ credit note.

Changes has been introduced while filing following type of refund applications –

Refund for export of services with payment of tax	Refund on account of goods & services without payment of tax	Refund on account of supply of goods or services to SEZ with payment of tax
Refund on account of supply of goods or services to SEZ without payment of tax	Refund on account of Inverted duty structure	

27.   Is there any requirement of transport of goods without issuance of invoice?

In following cases goods may be transported without issuance of invoice-

(a) Supply of liquid gas where quantity is not known at the time of removal from place of supplier

(b) Transport of goods for job work

(c) Transport of goods other than supply

28.   What are the particulars to be mentioned on delivery challan?

Delivery challan shall contain the following –

(a) It is serially numbered

(b) Name, address and GSTIN of the consignor, if registered

(c) Name, address and GSTIN or UIN of the consignee, if registered

(d) HSN code and description of goods

(e) Provisional quantity supplied, if exact not known

(f) Taxable value

(g) Tax rate and tax amount

(h) Place of supply (for interstate movement)

(i) Note

(j) Signature

Where delivery challan is issued in lieu of invoice, same shall be declared in FORM (WAY BILL).

29. **What is the requirement on copies (number) of delivery challan to be issued?**

Delivery Challan is to be issued in triplicate – Original for consignee, Duplicate for transporter and Triplicate for consignor

30. **What is special provision for issuance of invoice when goods are transported in Semi knocked down or complete knocked down condition?**
    (a) Supplier to issue complete invoice before first dispatch
    (b) To issue delivery challan for each subsequent consignments, giving reference to invoice
    (c) Each consignment to contain copy of challan and certified copy of invoice

Original invoice to be sent along with last consignment.

Electronic Invoice (E-Invoice) in GST

CBIC issued ***Notification No 60/2020 – Central Tax and Notification No 61/2020 – Central Tax dated 30th July, 2020*** enhancing threshold for preparing ***E-Invoice to Rs 500 Crores***. Earlier the said limit for preparing E-Invoice was Rs 100 Crores. The provisions shall come into effect from 1st October, 2020.

MYTH BUSTERS -

Before we proceed with the detailed discussion on E-Invoice, lets hear some myths, which shall get cleared while you go through the document –

a. E-invoice is an invoice generated on computer or through software or accounting package

b. This is a system of generating invoices centrally

c. E-Invoice is only for taxable supplies

d. E-invoice is only to be used for GST laws

e. E-Way bill is not to be generated in case E-invoice is generated

f. E-Invoice is implemented for standardization of invoice across all industry

g. Debit or credit notes are not included for E-invoice implementation

h. Government is issuing standard format for Invoice which is known as E-Invoice

i. E-Invoice shall enhance compliance burden

j. Complex process is involved in generation of E-Invoice

We bring to you a detailed note on Electronic Invoicing (E-Invoicing) provisions on various aspects of E-Invoicing, Implementation guideline as well as reference materials on E-Invoicing.

1. **What is E-Invoicing or Electronic Invoicing?**
- 'E-invoicing' or 'electronic invoicing' is a system where in the tax payer will upload his invoice details and register his supply transaction on the Government Invoice Registration Portal (IRP) and get the Invoice Reference Number (IRN) generated by the IRP system.
- Here the tax payer will first prepare and generate his invoice using his ERP/accounting system or manually and then upload these invoice details to IRP and get the unique reference number, known as IRN.
- It is clarified again that the e-invoice does **NOT** mean preparation or generation of tax payer's invoice on government portal. It is only intimating the government portal that invoice has been issued to the buyer, by registering that invoice on the government portal.

2. **What is the turnover threshold for applicability of E-Invoicing?**
- As per ***Notification No 61/2020 – Central Tax dated 30th July, 2020*** Threshold Turnover for preparing E-Invoice is Rs 500 Crores.
- The turnover for the purpose of E-Invoicing is to be computed at PAN Level (for all GSTINs combined) for the Financial Year 2019-20.

3. **How do I verify if my entity is to be registered for E-Invoicing?**

- Threshold Turnover for preparing E-Invoice is Rs 500 Crores. Any entity which is listed for Implementation of E-Invoice can verify the status at the following link https://einvoice1.gst.gov.in/Others/EinvEnabled by providing GST Number on the E-Invoicing Portal.

4. **What are the documents covered for E-Invoicing?**
- The taxpayers need to report the following documents to the e-invoice system
  Invoice by Supplier
  Credit Note by Supplier
  Debit Note by Supplier

5. **Will e-invoice schema cater to reverse charge mechanism?**
- Yes, E-invoice system has a reverse charge mechanism reporting as well

6. **What are the different Supply types available in e-Invoice portal ?**
- The different supply types that can be reported are
- B2B: Business to Business,
- SEZWP: To SEZ with Payment,
- SEZWOP: To SEZ without Payment,
- EXPWP: Export with Payment,
- EXPWOP: Export without Payment,
- DEXP: Deemed Export

7. **Who is responsible for generation of E-Invoice?**
- The notified tax payers have to generate the IRN for the supplies/sales.
- The IRN has to be generated for the documents of Invoices, Debit Notes and Credit Notes for the local, interstate and export transactions.
- The tax payer has to upload the complete invoice details, prepared manually or through internal ERP/accounting system, as per the format, and after due validations of the data, the system returns the IRN with the signed invoice and QR code back to the tax payer.
- The IRN, ACK No, Date and QR code has to be printed by the tax payer on the invoice being issued to the buyer.
- It may be noted that the IRN can be generated by the supplier only and not by buyer or transporter

8. **Can an E-Invoice be cancelled?**
- There is a facility to the user to cancel the IRN, if active e-way bill is not there.
- The user can cancel the E-Invoice if the e-way bill is not generated or the e-way bill is cancelled post generation.
- The invoice can only be cancelled in full. Part cancellation of invoice is not permitted.

9. **I have login for E-Way bill portal. Do I need to separately create login for E-Invoicing Portal?**
- There is a facility to login to the e-invoice system. **Single Sign On (SSO)** system has been used to login to the e-way bill and e-invoice systems. That is, if the tax payer has the username and password created on the e-way bill system, then same can be used to login to this system.

10. I do not have login details for E-Way Bill Portal. How do I create login for E-Invoice Portal?
- If the tax payer has not registered in the e-way bill system, he can use the registration facility and register for the e-invoice system. Then system enables him automatically for both the e-way bill and e-invoice systems. For Registration and other facility one may visit https://einvoice1.gst.gov.in/

11. Will businesses now be required to generate e-invoices on the GST portal or the e-invoice portal?
- No, the businesses now be required to generate e-invoices on the GST portal or the e-invoice portal.
- The tax payer will first prepare and generate his invoice using his ERP/accounting system or manual system and then upload these invoice details to IRP and get the unique reference number, known as IRN.
- The e-invoice does **NOT** mean preparation or generation of tax payer's invoice on government portal.
- It is only intimating the government portal that invoice has been issued to the buyer, by registering that invoice on the government portal.

12. I have already registered in GST Portal. Whether I need to register again on the E-invoice system Portal?

- Yes, there is a need for separate registration again on the E-invoice system Portal.
- All the registered users under GST who wish to generate IRN need to register on E-invoice system using his GSTIN.
- Once GSTIN is entered, the system sends an OTP to his registered mobile number registered with GST Portal and after authenticating the same, the system enables him to generate his/her username and password for the E-invoice system.
- After generation of username and password of his/her choice, he/she may proceed to make entries to generate IRN.

13. Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?
- This is indicating that you might have updated your business registration details in the GST Common Portal recently.
- Please 'Update from Common Portal', to pull the latest data from the GST Common Portal.
- If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.

14. Will it be possible to allow invoices that are registered on invoice registration system/portal to be downloaded and/or saved?
- The IRP after registering the invoice, will share a digitally signed e-invoice for record of the supplier. You can download the invoice for further use and action.

15. What are pre-requisites to generate the e-invoice?
- The pre-requisite for generation of e-invoice is that the person who generates e-invoice should be a registered person on GST portal and e-invoice system or e-way bill system.

- The documents such as tax invoice or Debit Note or credit Note must be available with the person who is generating the e-invoice.

- If a user is generating Bulk invoices, then he/she should have a valid JSON file as per the e-invoice schema to upload on the e-invoice system or he/she has to integrated with API interface and generate the IRN

16. How can anyone verify the authenticity or the correctness of e-invoice?
- Anyone can verify the authenticity or the correctness of e-invoice by uploading the signed JSON file or Signed QR Code into e-invoice system.
- The option *'Verify Signed Invoice'* under Search option can be selected and the signed JSON file can be uploaded and verified.
- Similarly, the QR Code Verify app may be downloaded and used to verify the QR Code printed on the Invoice.

17. What is the meaning of digitally signed e-invoice?
- The digitally signed invoice is one which has been digitally or electronically signed by the IRP after receiving the invoice upload from the supplier.
- That is, the government is authenticating the genuineness of the invoice submitted/registered by the tax payer.

18. Would the Supplier be allowed to issue his own invoice and if yes, will the Invoice number and IRN be required to be mentioned?
- Yes, the supplier will issue his own system's invoice (from ERP or accounting package), in the standard e-invoice schema that has been published.
- IRN will be generated and returned by the IRP as per the process described in the concept and flow.
- Invoice will be valid only if it has IRN.

Invoice Reference Number (IRN) -
19. What is Invoice Reference Number (IRN)?
- The Invoice Reference Number (IRN) is a unique number (also known as hash) generated by the e-invoice system using a hash generation algorithm.
- For every document such as an invoice or debit or credit note to be submitted on the e-invoice system, a *unique 64 characters Invoice Reference Number (IRN)* shall be generated which is based on the computation of hash of GSTIN of supplier of document (invoice or credit note etc.), Year and Document type and Document number like invoice number.
- This shall be *unique to each invoice* and hence be the unique identity for each invoice for the entire financial year in the entire GST System for a taxpayer.

20. Explain in detail about IRN
- Each Invoice uploaded by the tax payer will get the unique number called as Invoice Reference Number (IRN).
- IRN is of 64 Characters length.
- This IRN is unique number in the GST system, irrespective of tax payer, financial year and document type.
- IRN is generated by the e-invoice system once the tax payer uploads the invoice details.
- IRN is generated using the computer algorithm (RSA256) based on the combination of the Supplier GSTIN, Document Type, Document Number and year of the Invoice (Financial Year).
- IRN is hash of Supplier GSTIN + Fin. Year + Doc Type + Doc Number.
- Financial Year is calculated based on the date of invoice. That is, the financial year starts with 1st April and ends on 31st March and represented as YYYY-YY. If the date is 03.01.2020, the financial year is 2019-20.
- Document types are INV for Invoice, CRN for Credit Note, DBN for Debit Note.
- Document Number is a number printed on the Document, being issued to the purchaser, and it is to be of maximum of 16 alphanumeric and / -.
- Document number should not be starting with 0, / and -. Also, alphabets in document number should not have alphabets in lower cases. If so, then request is rejected.
- For example, tax payer with 01AAAAA9999A19N has issued the Invoice with Number ABC01234 on 12.12.2019 to his supplier, string used for hashing is

01AAAAA9999A19N2019-20INVABC01234.

(Source - https://einv-apisandbox.nic.in/irn.html)

21. Can I generate IRN for an Invoice for which IRN is already generated?
- No, once an IRN is generated for an Invoice, IRN cannot be again generated. Only unique invoice from a taxpayer will be accepted by the e-invoice system.

E-invoice system will check in Central Registry of GST system to ensure that same invoice from same supplier pertaining to same financial year is not being uploaded again for generating one more IRN.

22. What are modes of generation of IRN?
- **Offline tool -** Upload the invoices in standard format and generate the IRN in one go
- **API - Through GSPs integration -** System-to-system integration using APIs through registered GSPs
- **API – Direct integration -** System-to-System integration using API directly from Tax Payers system
- **API - Through enabled sister concerned GSTIN -** System-to-System integration using API through the sister company of the Tax payers having same PAN. If it has been enabled for API. (For multiple GSTINs one may enable API for any GSTIN and other GSTINs can use the said facility)

- **E-Way Bill API enabled Tax Payers -** System-to-System integration using API for already E-Way Bill enabled Tax Payers
- **Web Based** – Entry in IRP Portal (https://einvoice1.gst.gov.in/)
- **Through Mobile App**

23. How long will the generated e-invoice be available in the government portal?
- Once the e-invoice system has validated and registered an IRN, it will be made available to the taxpayer for reference on e-invoice system for only 24 hours.

24. <u>What is the meaning of digitally signed QR code?</u>
- The digitally signed QR code of the invoice is one which has been digitally or electronically signed and prepared the QR Code by the IRP after receiving the invoice upload from the supplier.
- The government is authenticating the genuineness of the invoice, by preparing the important information of the invoice in QR Code form and signing it so that it can be genuineness of the invoice can be verified offline by anyone using offline tools.
- The E-invoice will generate a QR code, containing some important parameters of invoice and digital signature of it so that it can be verified on the central portal as well as by an Offline App.
- This will be helpful for tax officers checking the invoice on the roadside where Internet may not be available all the time.

- The web user will get a printable form with all details including QR code. The QR code will consist of the following e-invoice parameters:
    o GSTIN of Supplier
    o GSTIN of Recipient
    o Invoice number as given by Supplier
    o Date of generation of invoice
    o Invoice value (taxable value and gross tax)
    o Invoice value (taxable value and gross tax)
    o Number of line items.
    o HSN Code of main item (the line item having highest taxable value)
    o Unique Invoice Reference Number (hash)

25. What is the purpose of Signed QR Code?
- The IRP will generate a QR code containing the unique IRN (hash) along with some important parameters of invoice and digital signature so that it can be verified by an Offline App.

26. How one can use the Signed QR Code?
- Content of the signed QR code can be easily verified by the tax payers or Tax Officials to ascertain whether the invoice is registered with the IRP and is digitally signed by the IRP itself.

- By validating the content of the QR code data with the digitally signed content (which is part of the QR code itself) one can check the authenticity of the content.
- If the content of the QR code is tampered, the e-Invoice will become invalid and signature verification fails.
- The Signed QR Code can be verified by anyone using the offline app provided on the IRP portal.

27. What shall be size of the Signed QR code on the invoice?

- The size of the printed signed QR code can be 2 X 2 inches. However, it depends on the size of the space available on the invoice. But it should be readable from the QR code scanners.

Cancellation or Deletion of IRN -

28. Can IRN be deleted or cancelled?

- The IRN once generated cannot be modified or deleted. However, if IRN is generated with wrong information, it can be cancelled.
- Once it is cancelled, the IRN cannot be generated on the same invoice.
- The cancellation is required to be done *within twenty-four (24) hours* from the time of generation.

29. If there is a mistake or wrong entry in the e-invoice, what has to be done?

- If there is a mistake, incorrect or wrong entry in the e-invoice, then it cannot be edited or corrected. Only option is cancellation of e-invoice and generation of a new one with correct details.

30. Whether e-invoices generated through GST system can be partially / fully cancelled?

- E-Invoice can't be partially cancelled. It has to be fully cancelled.
- Cancellation has to be done as per process defined under Accounting Standards.
- The e-invoice mechanism enables invoices to be cancelled.
- This will have to be triggered through the IRP, if done within 24 hours.
- *After 24hours, the same will need to be done on the GST System.*

31. Will there be separate invoice formats required for Traders, Manufacturers, Service Providers, Professionals and Contractors?

- There will not be any separate invoice formats required for Traders, Manufacturers, Service Providers, Professionals and Contractors.
- Same e-invoice schema will be used by all kinds of businesses. The schema has mandatory and non-mandatory fields. Mandatory field has to be filled by all taxpayers.
- Non-mandatory field is for the business to choose. It covers all most all business needs and specific sectors of business may choose to use that non-mandatory field which are needed by them or their eco-system.

32. Will it be possible to add transporter details as well?
- No, the transporter details must be entered in the E-Way bill system only.

33. Does the e-invoice allow the declaration of export invoices/ zero rated supplies (Goods on what GST is not Applicable or free from Tax)?
- Yes, it allows the declaration of export invoices / zero rated supplies.

34. With the introduction of e-invoices, what are the documents need to be carried during transit of goods?
- For transportation of goods, the e-way bill will continue to be mandatory, based on invoice value guidelines. This aspect will be notified by the Government.

35. Please clarify whether exports would require e-invoice compliance.
- Yes, the e-invoice schema also caters to the export invoices as well. The e-invoice schema is based on most common standard format and it meets the requirements of the export as well.

36. Will it be possible to print the e-invoice?
- Yes. It will be possible for both the seller as well as the buyer to print the invoice, using the signed JSON payload returned by the Invoice Registration Portal (IRP).
- The QR code will not be an image sent by the IRP but string, which the accounting/billing software or the ERP will read and convert into QR Code.
- Seller must place the QR Code on the print of the invoice. This will enable its validation.

37. Where can I get the details of API Integration?
- Please visit the site **https://einv-apisandbox.nic.in/** for all the details of API Integration

Source - https://einvoice1.gst.gov.in/