E-invoicing

CMA Bhogavalli Mallikarjuna Gupta

He has over two decades of experience in areas of taxation, sales, marketing, operations & ERP Development & Implantation. He has authored various books and his articles are published in various magazines, news papers & online portals.

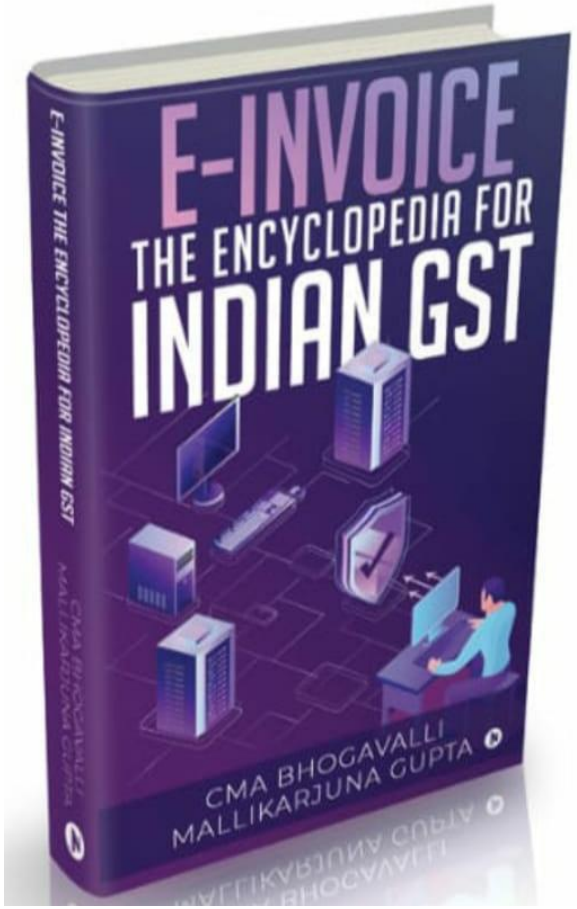
Currently working as **Product Evangelist @ Logo Infosoft**

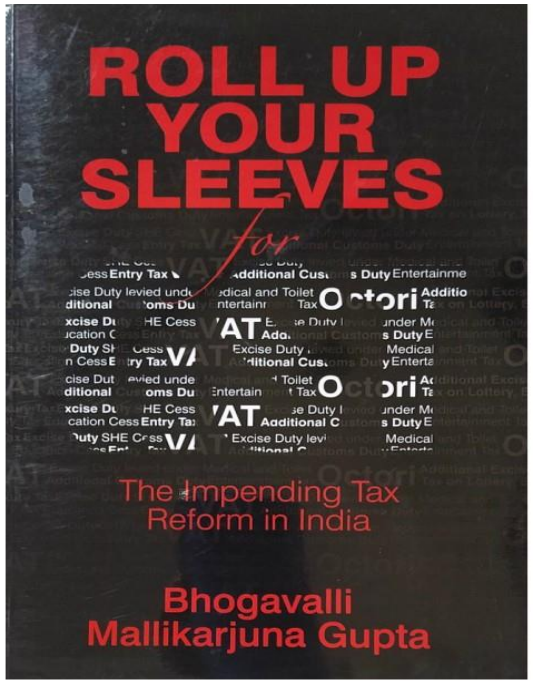
Member of

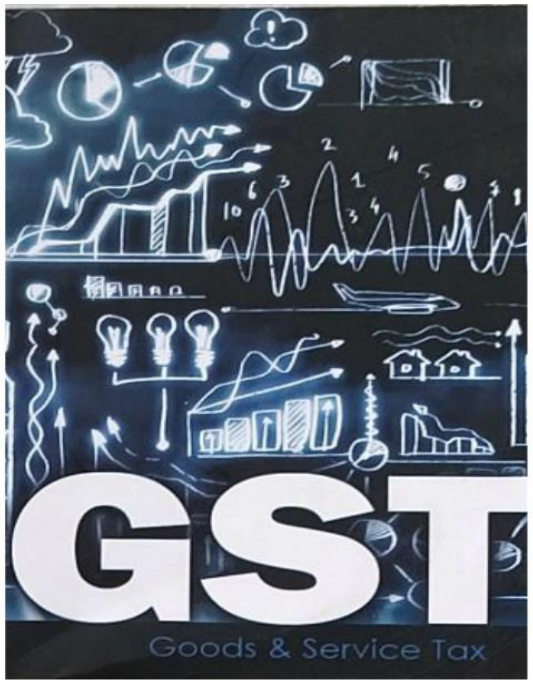
- Grievance Redressal Committee for GST, State of Telangana
- National Council for Indirect Taxes, ASSOCHAM
- GST & Customs Committee – Federation of Telangana Chamber of Commerce & Industry

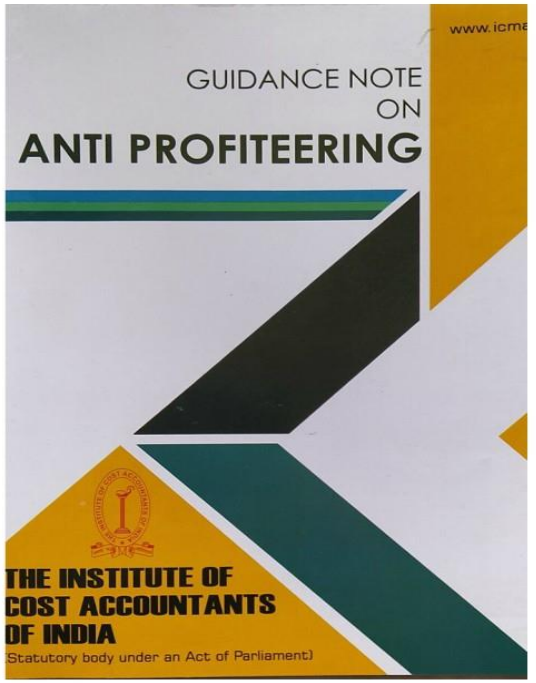
His hobbies are running marathons, trekking, photography & writing

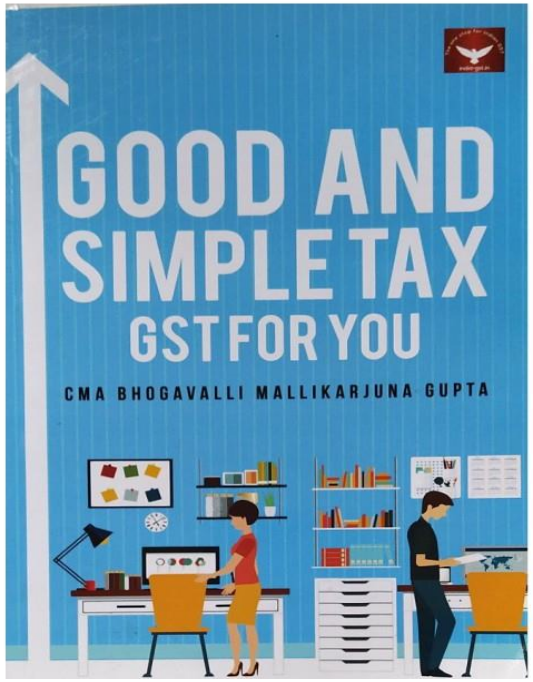
Author / Co-author

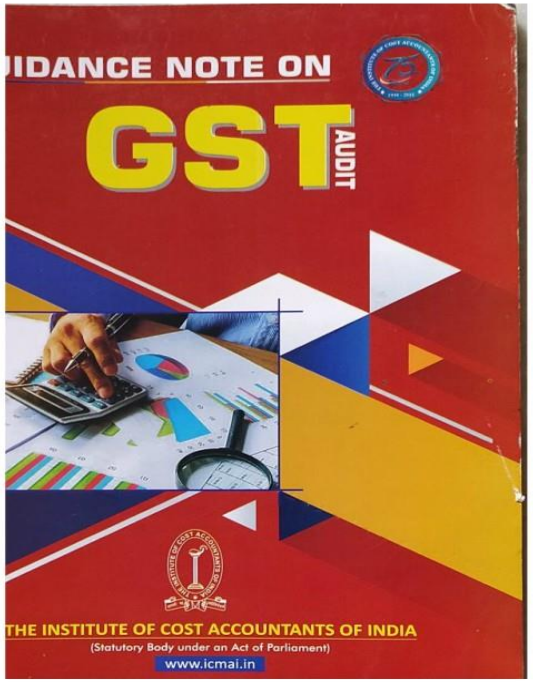


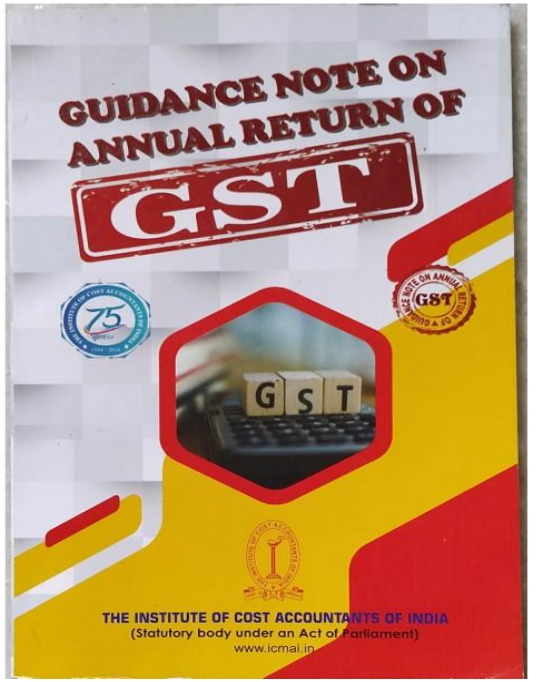












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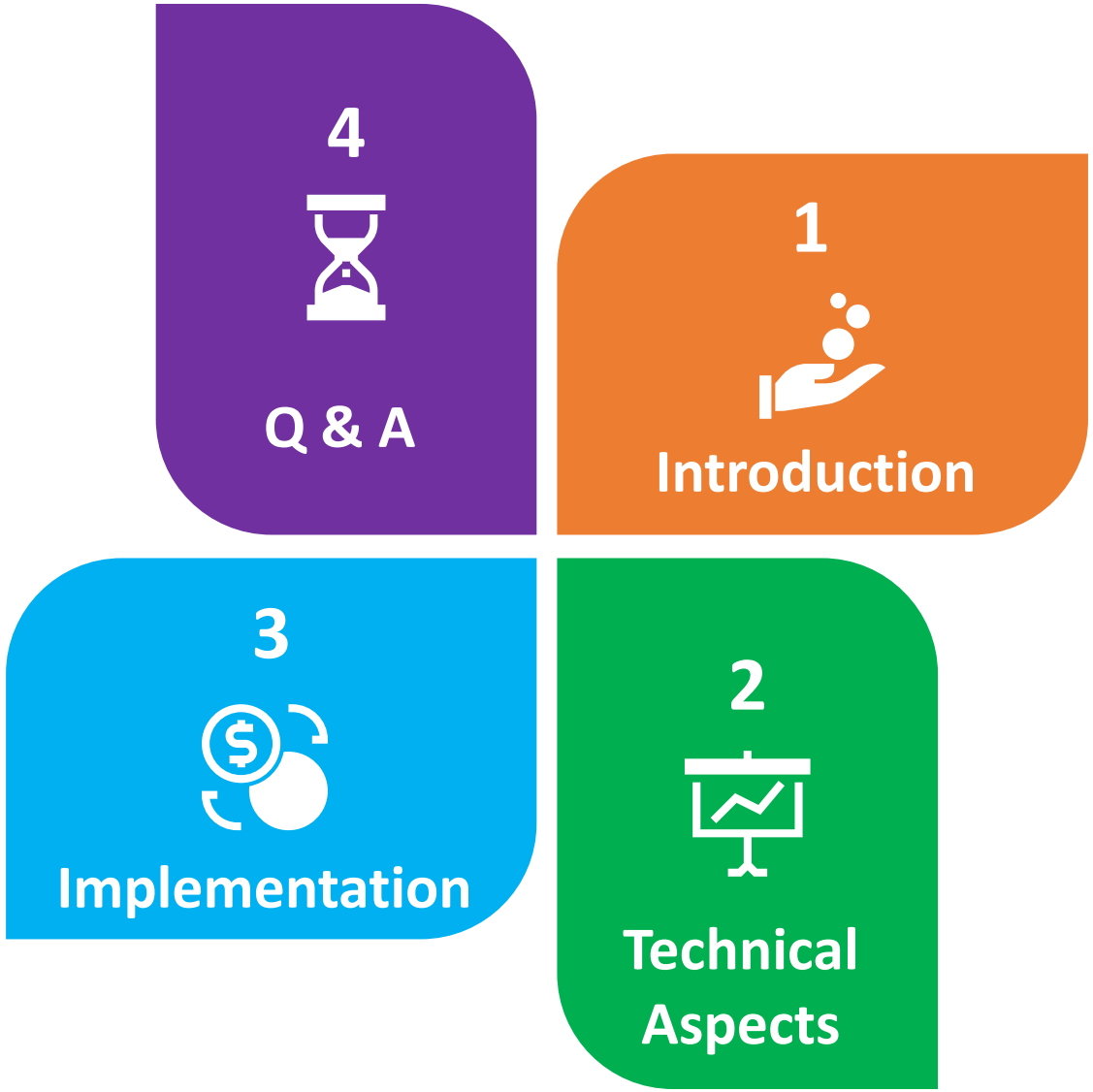
Agenda



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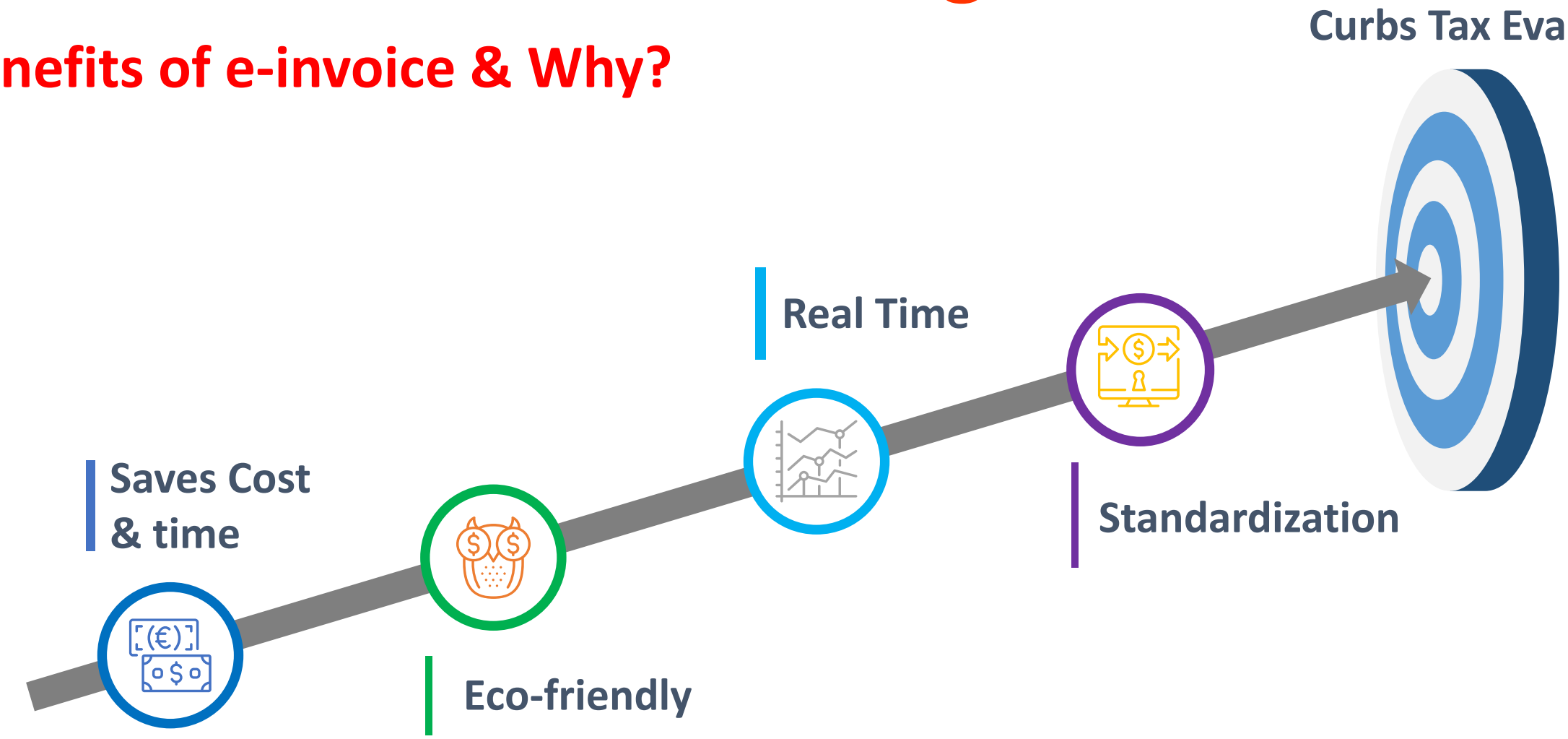
What is e-invoice?

e-invoicing

Benefits of e-invoice & Why?



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Legal Provisions

Sl.No	Notification No & Date	Details
1	Notification No 68/2019-Central Tax ,dt. 13-12-2019	Seeks to carry out changes in the CGST Rules, 2017.
2	Notification No 69/2019-Central Tax ,dt. 13-12-2019	Seeks to notify the common portal for the purpose of e-invoice.
3	Notification No 70/2019-Central Tax ,dt. 13-12-2019	Seeks to notify the class of registered person required to issue e-invoice.
4	Notification No 71/2019-Central Tax ,dt. 13-12-2019	Seeks to give effect to the provisions of rule 46 of the CGST Rules, 2017
5	Notification No 72/2019-Central Tax ,dt. 13-12-2019	Seeks to notify the class of registered person required to issue invoice having QR Code.
6	Notification No 02/2020-Central Tax ,dt. 01-01-2020	Revised format of FORM INV – 01
7	Notification No 13/2020-Central Tax ,dt. 21-032020	Seeks to exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
	Notification No 14/2020-Central Tax , dt. 21-03-2020	Seeks to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020

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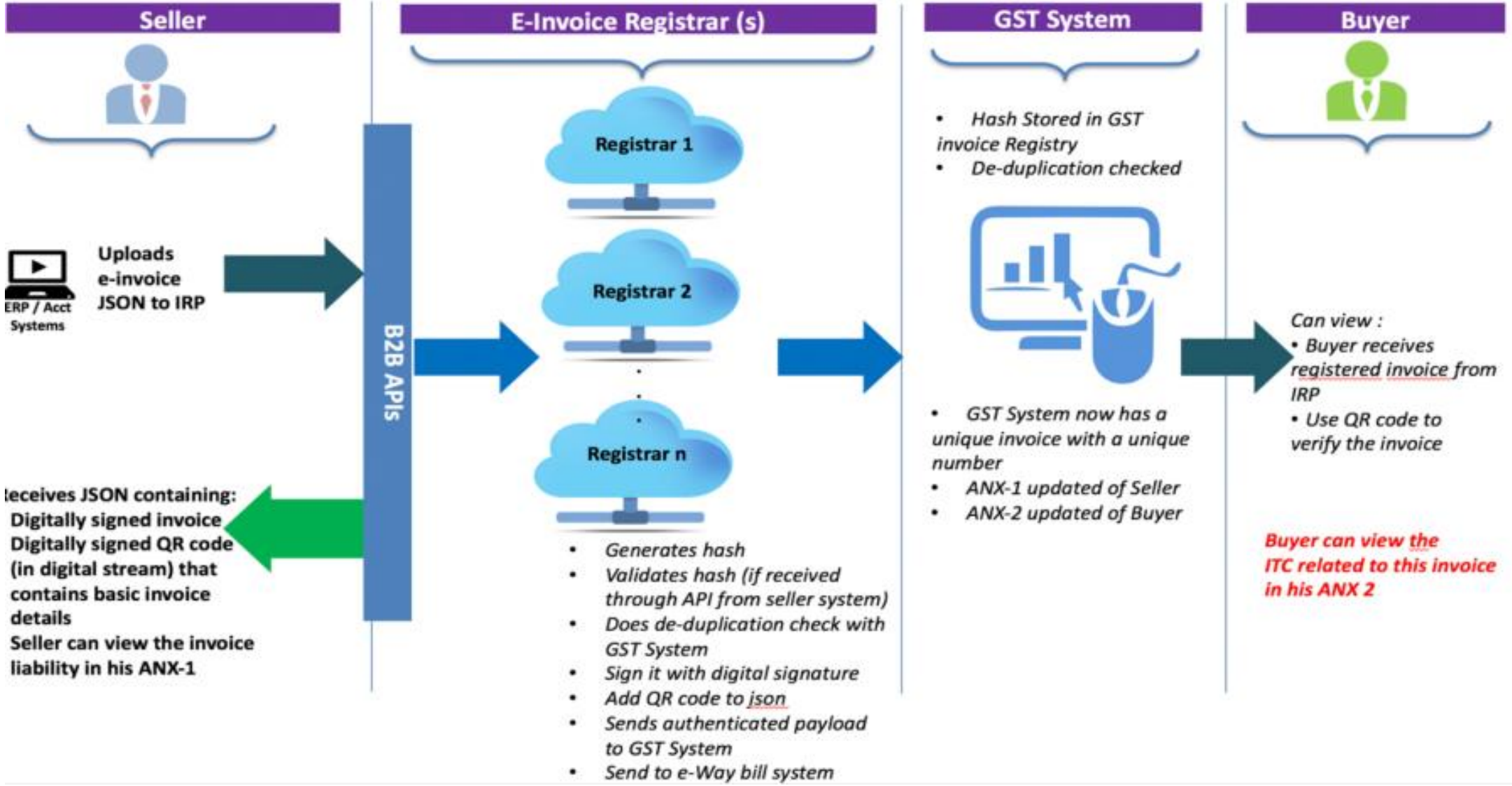
Technical Aspects



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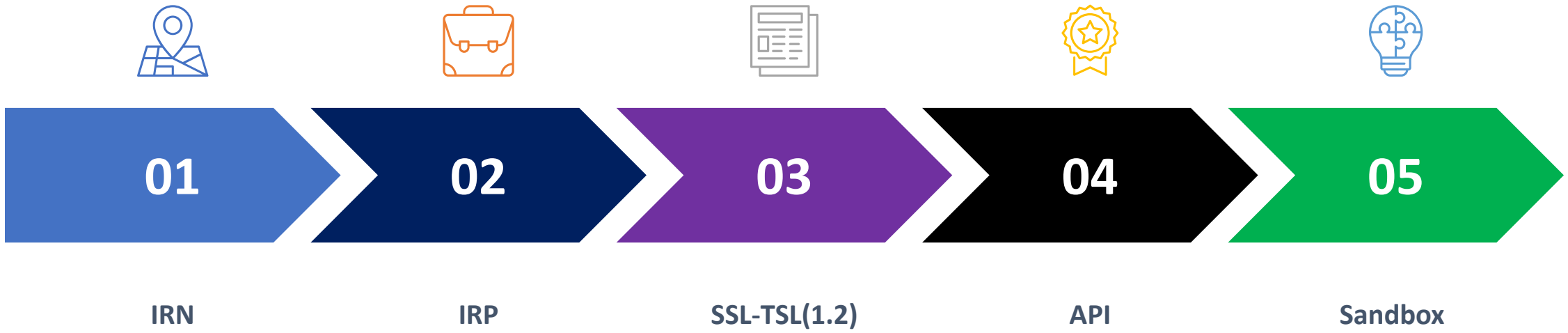
Technical Aspects



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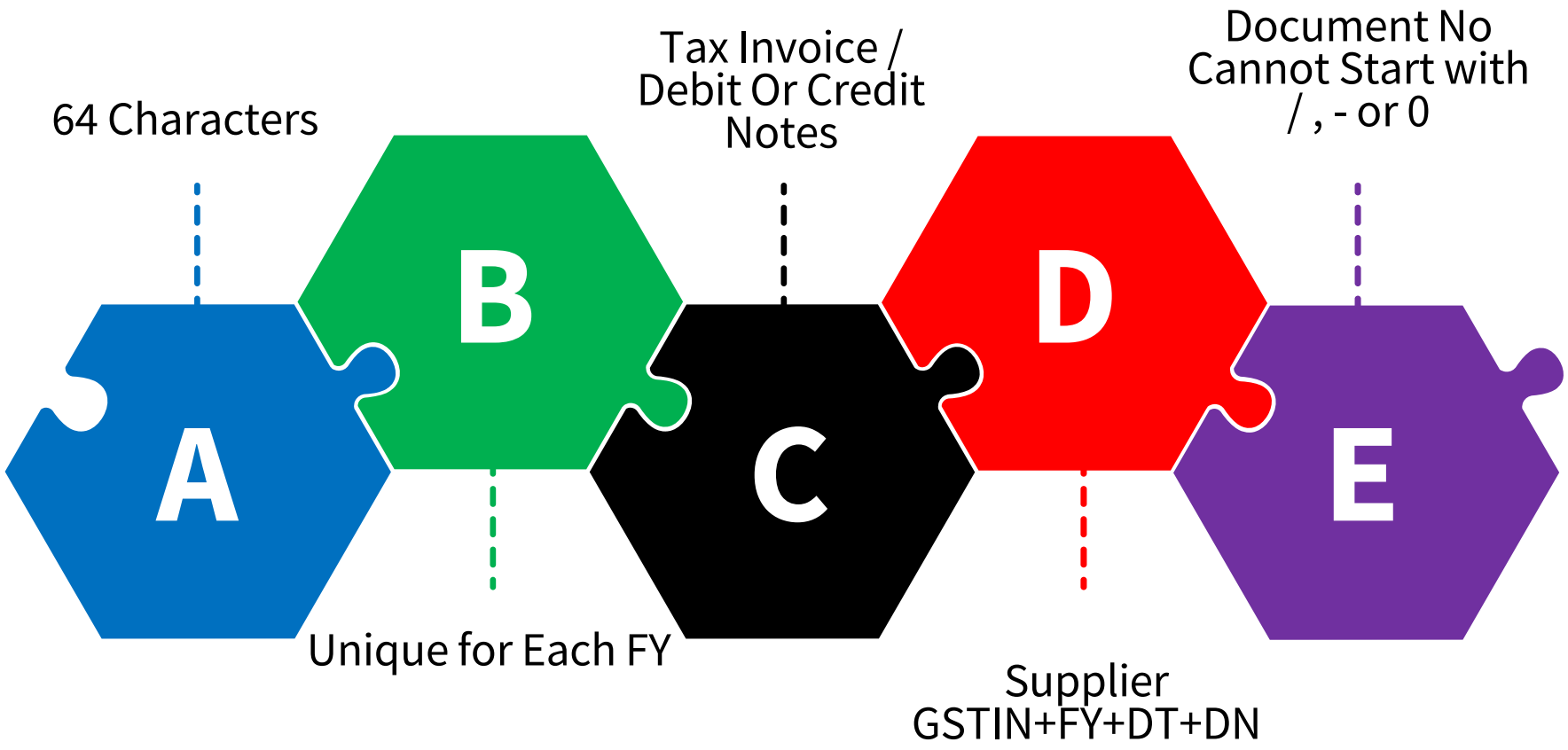
Technical Aspects - IRN



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Technical Aspects - APIs

- AUTHENTICATION
- GENERATE IRN
- CANCEL IRN

- GET e-INVIOCE DETAILS
- GENERATE e-WAYBILL BY IRN
- GET GSTIN DETAILS

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Technical Aspects – IRN

1. IRN Number
2. Acknowledgement Number
3. Acknowledgement Date
4. Signed Invoice
5. Signed QR Code
6. e-waybill Details

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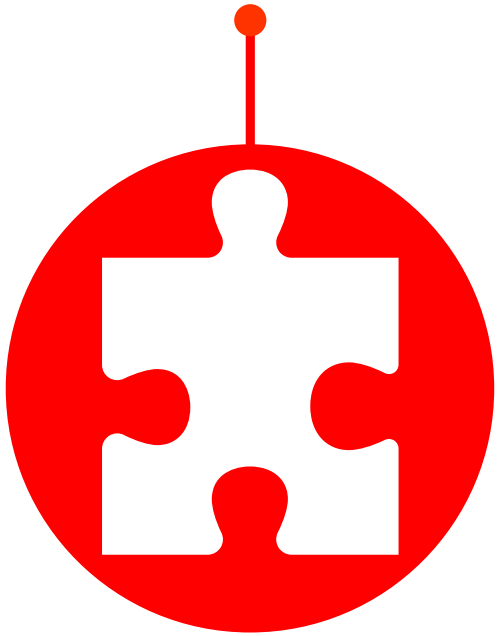
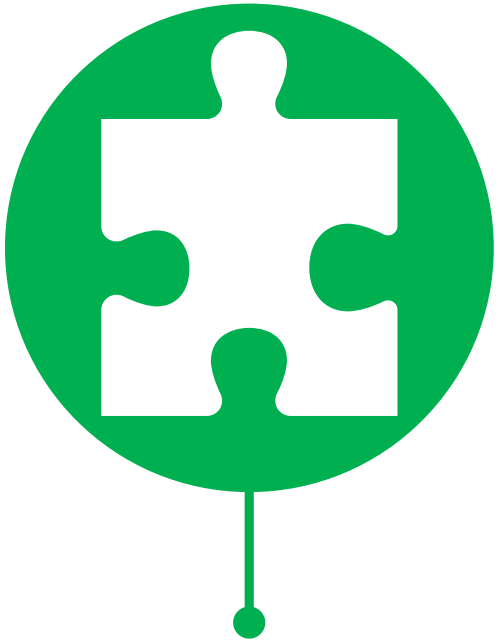
Implementation Method

API Method

REST APIs to be used for generation of e-invoice. Db of the Accounting/ERP is connected directly with e-invoice portal



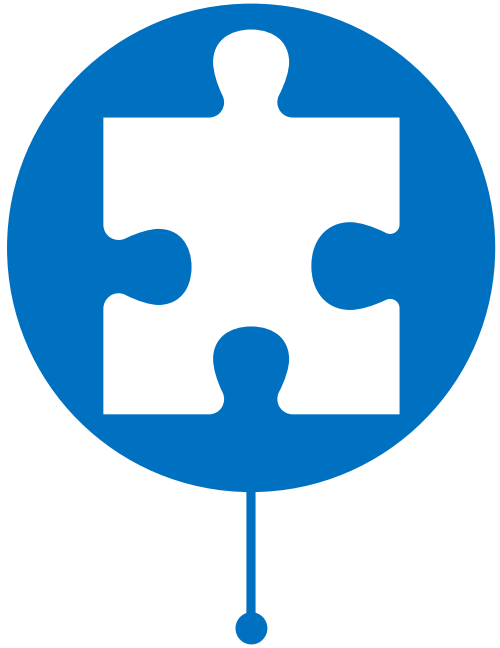


File Transfer

Data is stored in a standalone folder and APIs are used. Once IRN is generated, same is retrieved into a separate inbound folder from there it is imported back to Accounting/ERP

Bulk Jason Upload

Jason for each invoice is created and the uploaded to the IRP portal in a batch mode.



Single Jason Upload

Jason file is created for each invoice and uploaded to IRP individually

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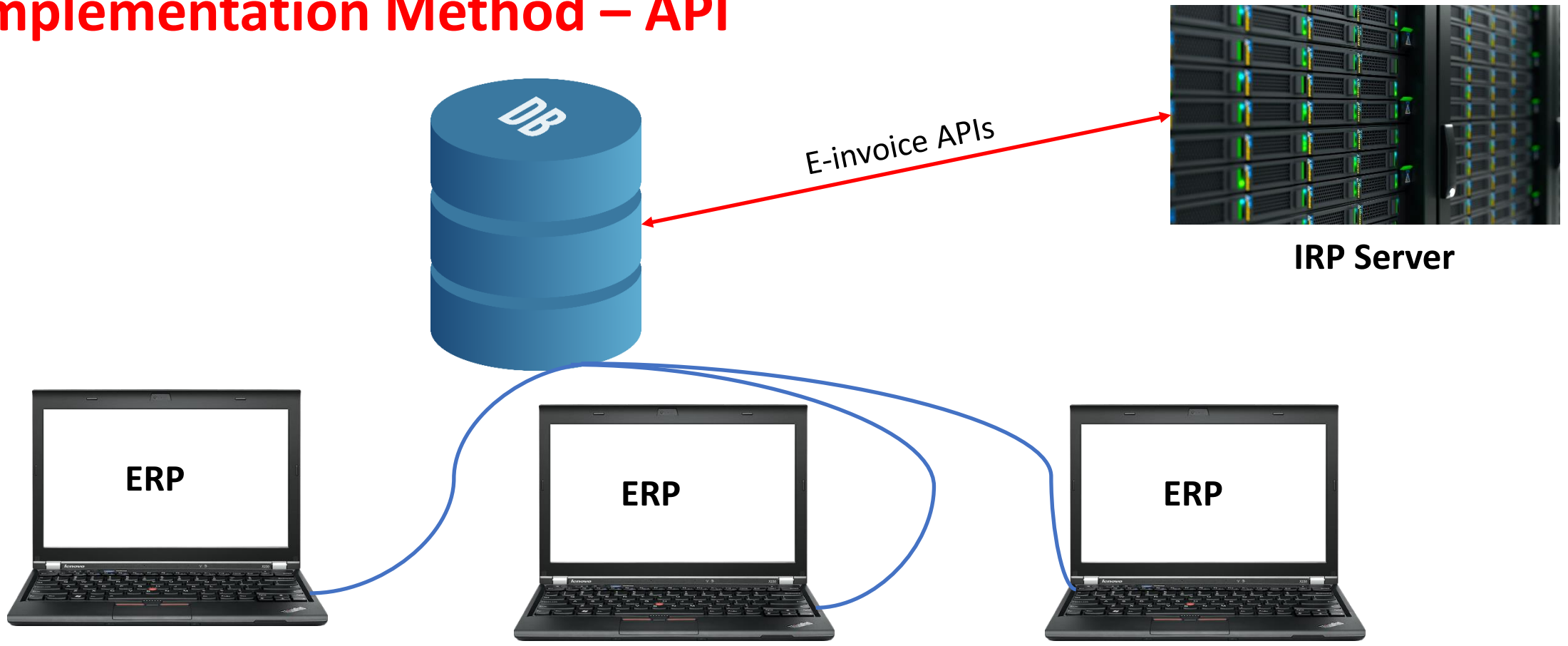
Implementation Method – API



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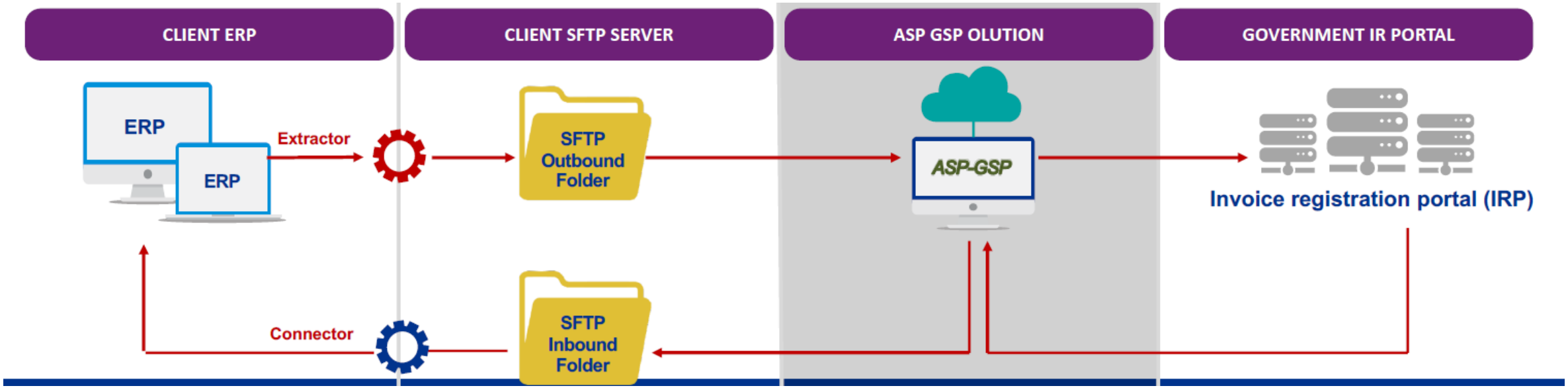
Implementation Method - SFTP



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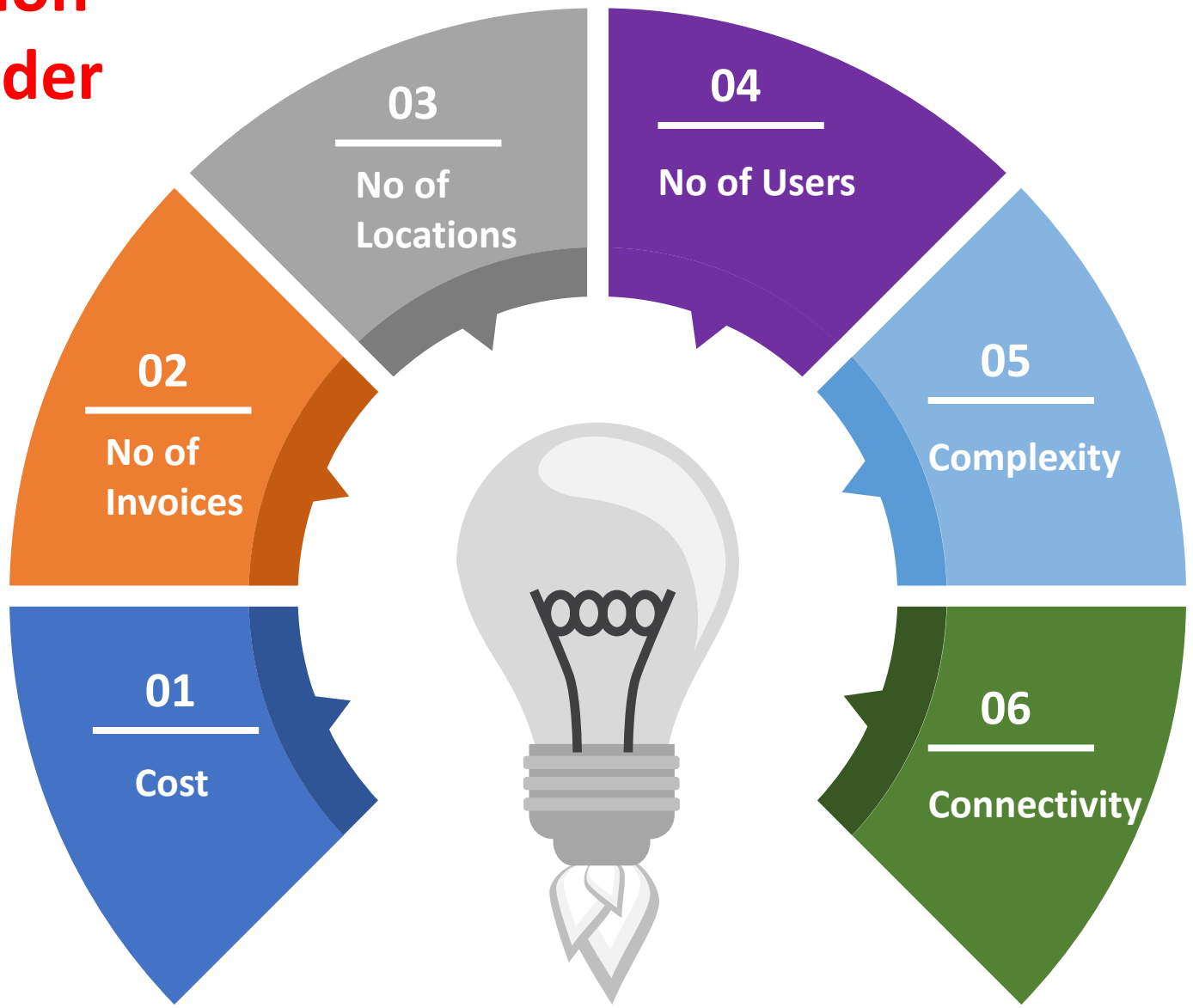
Implementation – Points to Ponder



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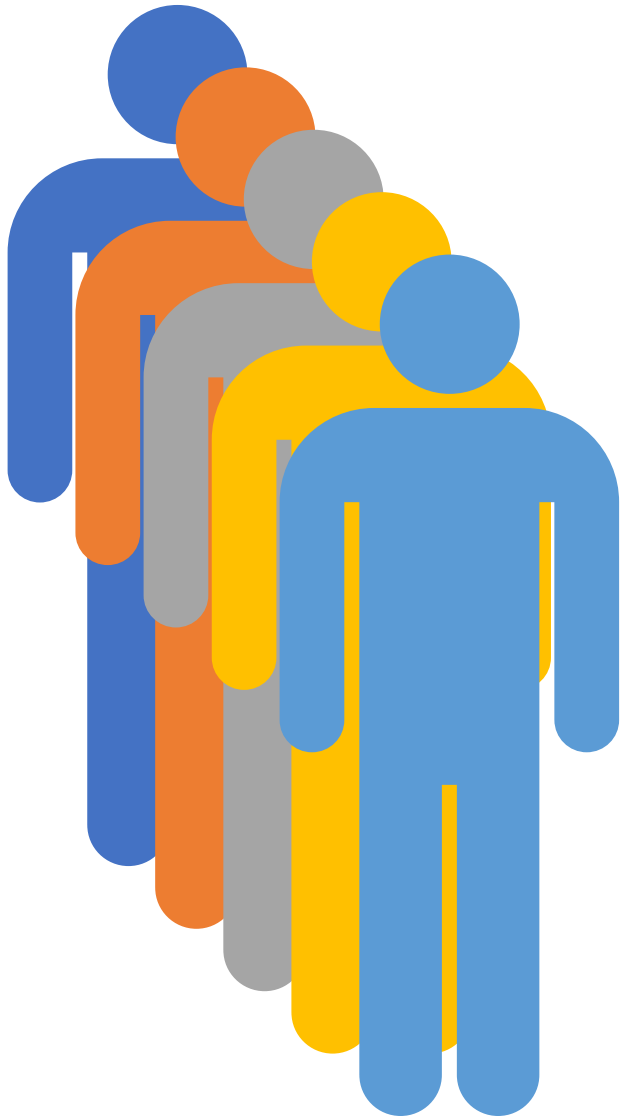
Implementation – Teams

- Management
- Taxation
- IT Team
- Accounts
- Sales Team



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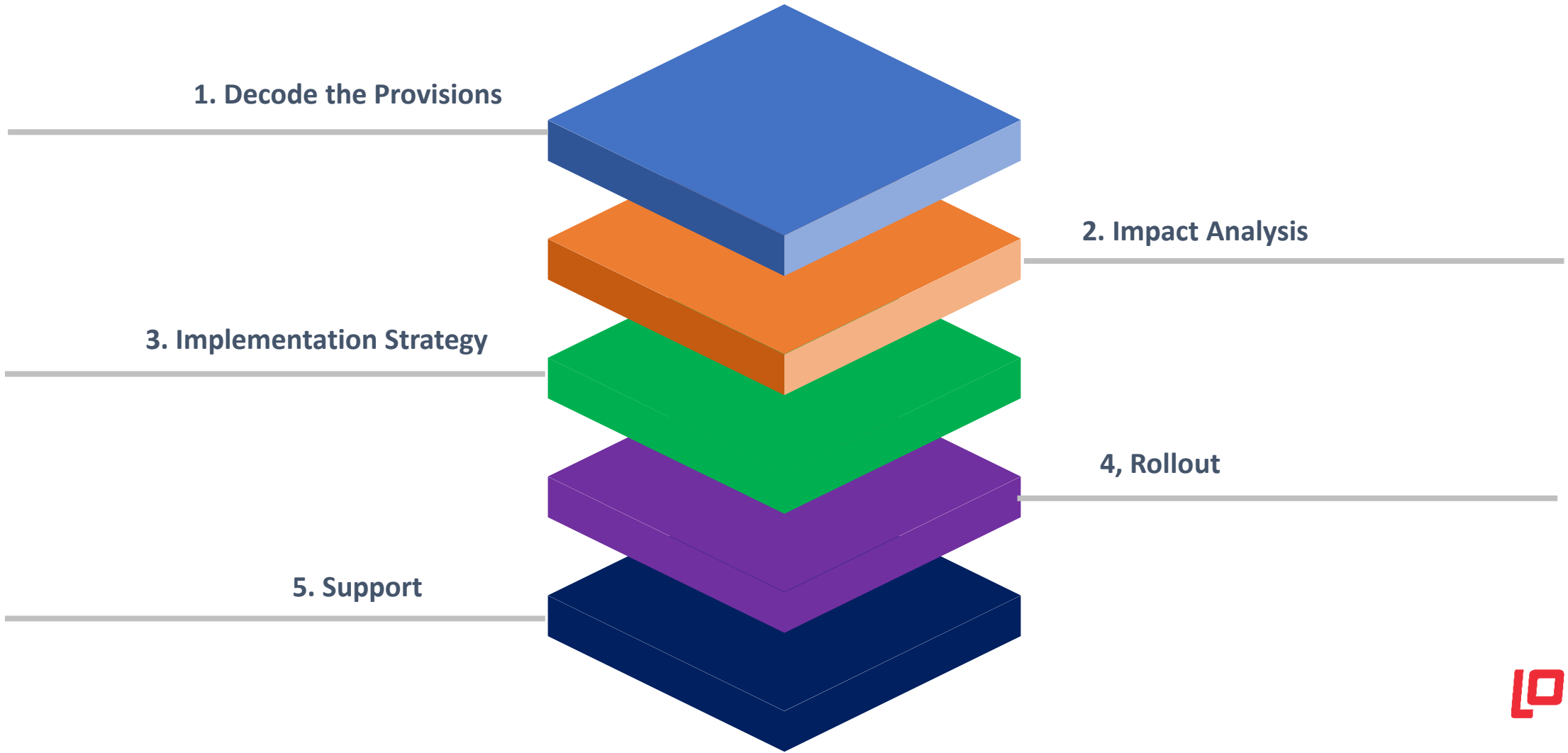
Implementation – Steps



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My Coordinates

Mobile No
+ 91 99496 44633

E Mail –
Mallikarjun.Gupta@logoinfosoft.com

LinkedIn
CMA Bhogavalli Mallikarjuna Gupta