



E-Invoicing

Legal Background

Notification	Date	Legal Provision
68/2019-CGST	13-Dec-2019	Sub Rules (4),(5) and (6) inserted to Rule 48 of CGST Rules
69/2019-CGST	13-Dec-2019	Notifying 10 e-invoicing portals
70/2019-CGST	13-12-2019	Seeks to notify the class of registered person required to issue e-invoice.
71/2019-CGST	13-12-2019	E-invoice with QR code mandatory w.e.f 01-04-2020
72/2019-CGST	13-12-2019	Notify the class of registered person required to issue invoice having QR Code.
13/2020-CGST	21-03-2020	Exempt certain class of registered persons from issuing e-invoices and the date for implementation of e-invoicing extended to 01.10.2020
88/2020-CGST	10-11-2020	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 100 Cr from 01st January 2021.

Notification No. 68/2019 – Central Tax

- G.S.R(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-
- 1. (1) These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2019.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:-
- (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 subject to such conditions and restrictions as may be specified in the notification.
- (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.
- (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).

Notification No. 69/2019 – Central Tax

- G.S.R....(E).- In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule(4) of rule 48 of the Central Goods and Services Tax Rules, 2017 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-
- (i) www.einvoice1.gst.gov.in;
 - (ii) www.einvoice2.gst.gov.in;
 - (iii) www.einvoice3.gst.gov.in;
 - (iv) www.einvoice4.gst.gov.in;
 - (v) www.einvoice5.gst.gov.in;
 - (vi) www.einvoice6.gst.gov.in;
 - (vii) www.einvoice7.gst.gov.in;
 - (viii) www.einvoice8.gst.gov.in;
 - (ix) www.einvoice9.gst.gov.in;
 - (x) www.einvoice10.gst.gov.in.
- Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).
- 2. This notification shall come into force with effect from the **1st day of January, 2020.**

Notification No. 70/2019 – Central Tax

- G.S.R.(E).— In exercise of the powers conferred by sub-rule (4) to rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies 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.
- 3. This notification shall come into force from the **1st day of April, 2020**.

Notification No. 71/2019 – Central Tax

G.S.R.(E).— In exercise of the powers conferred by rule 5 of the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 31/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 457(E), dated the 28th June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

Notification No. 72/2019 – Central Tax

- G.S.R.(E).— In exercise of the powers conferred by the sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:
- Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.
- 2. This notification shall come into force from the **1st day of April, 2020**.

Notification No. 13/2020– Central Tax

- G.S.R.(E).— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central
- Goods and Services Tax Rules, 2017(hereinafter referred as said rules), the Government on
- the recommendations of the Council, and in supersession of the notification of the
- Government of India in the Ministry of Finance, Department of Revenue No. 70/2019 –
- Central Tax, dated the 13th December, 2019, published in the Gazette of India,
- Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 926 (E), dated the 13th
- December, 2019, except as respects things done or omitted to be done before such
- supersession, hereby notifies registered person, 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 one hundred crore rupees, as a class of registered person who shall prepare invoice
- and other prescribed documents, 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.
- 2. This notification shall come into force from the **1st October, 2020.**

Notification No. 88/2020 – Central Tax

- G.S.R.....(E). - In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:-
- In the said notification, in the first paragraph, with effect from the **1st day of January, 2021**, for the words **“five hundred crore rupees”**, the words **“one hundred crore rupees”** shall be substituted.

What is E- Invoicing?

- a) A invoice which is generated by electronically and eliminating data entry errors.
- b) Standard of e-invoices expected to result in better compliance and ease for tax payer.
- c) E-invoicing law in India is voluntary from January 2020 in phased manner and compulsory from 1 April 2020 for taxpayers with annual aggregate turnover over Rs 100 Crores.

Type of Transactions

- B2B- Business to Business
- B2G- Business to Government
- Export
- Through eComm. Operators
- Reverse Charge transactions

Benefits of e-Invoicing

- One-time reporting of B2B invoices while generation, which reduces reporting in multiple formats.
- Most of the data in form GSTR-1 can be kept ready for filing while using e-invoicing system.
- E-way bills can also be generated easily using e-Invoice data.
- There is minimal need for data reconciliation between the books and GST returns filed.
- Real-time tracking of invoices prepared by a supplier can be enabled, along with the faster availability of input tax credit. It will also reduce input tax credit verification issues.
- Better management and automation of the tax-filing process.
- Reduction in the number of frauds as the tax authorities will also have access to data in real-time.
- Elimination of fake GST invoices getting generated.

Testing for taxpayers with 100 Cr. + Turnover:

- For all the notified taxpayers, API sandbox/testing is enabled since 29th October, 2020
- The trial e-invoice portal (<https://einvoice1-trial.nic.in/>) for testing the upload of invoices by notified taxpayers through offline utility (bulk generation tool) was activated from 6th November 2020
- Taxpayers need to note that the e-invoices/IRNs and e-way bills generated on trial einvoice portal (<https://einvoice1-trial.nic.in/>) are for testing purpose only.
- As a facilitation measure, all the GSTINs pertaining to taxpayers with aggregate turnover above the prescribed limit (as per latest notification) have been enabled for testing on the trial portal

Testing for taxpayers with 100 Cr. + Turnover:

- In case any registered person is required to start e-invoicing from notified date but not enabled for testing on trial portal, he/she may request for enablement at trail portal through the e-invoice Production Portal (<https://einvoice1.gst.gov.in>)
> **Registration** > **e-invoice enablement**.
- For businesses who are presently using one or other Accounting/Billing/ERP Systems to create and manage their invoices, there are several modes for API integration
- Some businesses may not have their own ERP/Accounting Software or have few invoices to report. They can download the **free offline utility** ('**bulk generation tool**') from e-invoice portal. Using this, invoice data can be easily uploaded on IRP for generation of IRN.

For e-invoicing new portal assigned for testing so for trial version of e-invoicing go on the following website



Gstn.org

Step-1



Log into gstn.org

← → ↻ gstn.org ☆ ⓘ M ⋮

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Goods And Services Tax Network

Home About Us ▾ Human Resources ▾ Tender/RFP ▾ Our Projects ▾ Important Links ▾ Contact Us

2 Years of GST

 GOODS AND SERVICES TAX NETWORK






GST 2
Years of
Commitment

Goods and Services Tax Network

On Completing 2 years of GST implementation, GSTN has issued a Statistical Report.

[Read More](#)





Step-2

Click on section of Important links given there then select option of E-Invoice in that section

The screenshot shows the GSTN (Goods and Services Tax Network) website. The browser address bar displays 'gstn.org'. The website header includes the GSTN logo and the text 'Goods And Services Tax Network'. The navigation menu contains links: Home, About Us, Human Resources, Tender/RFP, Our Projects, Important Links, and Contact Us. The 'Important Links' dropdown menu is open, showing a list of links: RTI, Employee Directory, Accounting & Billing Software, E-Invoice (highlighted in red), GSP Eco-System, Empanelled Software Development Agencies (SDAs), GSTN Statutory Documents, Privacy Policy, Disclaimer, and Photos Gallery. On the left side of the page, there is a banner for '2 Years of GST' with the text 'GST 2 Years of Commitment' and 'Goods and Services Tax Network'. Below this, it states 'On Completing 2 years of GST implementation, GSTN has issued a Statistical Report.' and a 'Read More' button. On the right side, there are social media icons for Twitter, LinkedIn, YouTube, and Email.

2 Years of GST

GST 2
Years of Commitment
Goods and Services Tax Network

On Completing 2 years of GST implementation, GSTN has issued a Statistical Report.

[Read More](#)

Important Links dropdown menu:

- RTI
- Employee Directory
- Accounting & Billing Software
- E-Invoice**
- GSP Eco-System
- Empanelled Software Development Agencies (SDAs)
- GSTN Statutory Documents
- Privacy Policy
- Disclaimer
- Photos Gallery

Then this site will open where temporary templates for e-invoices are available

← → ↻ gstn.org/e-invoice/ ☆ ⓘ M ⋮

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E-Invoice System concept note, Standard, Schema and Template

UPDATES : ACCESS DETAILS TO API SPECIFICATIONS & SANDBOX

The API specification details of IRP can be accessed at:
<https://einv-apisandbox.nic.in>

Feedback on the API specifications can be given at the email id: e-invoice@gstn.org.in

The format for feedback is :

Company name	PI specify whether Feedback is provided on: Schema or Specs or Sandbox	Feedback Description

Updates on E-invoice Initiative

1. The presentations made by GSTN team in the various workshops can be accessed here: [Workshop Presentations](#)
2. The additional and updated FAQs on the E-invoice concept, flow and schema can be viewed here: [FAQ Document](#)
3. The list of APIs and the proposed methodology of interaction with the IRP is shown in the technical presentation here: [API Presentation](#)
4. The general JSON sample of e-invoice payload sent IRP can be seen here: [E-Invoice JSON schema](#)
5. The JSON schema for e-invoice can be viewed here: [E-Invoice JSON](#)

Step-3



For downloading template you can download from downloading schema & template of 'E-invoicing'

gstn.org/e-invoice/

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5	Bangalore	Scale Industries Association 2/106, 17th Cross, Magadi Chord Road, Vijayanagar, Bangalore - 560 040.	ASSOCHAM	kiran.kumar@assocham.com	19 th Dec 3 to 5 pm	Completed
6	Pune	Hotel Lemon Tree Premier, Pune	CII	roshan.kumar@cii.in; arpit.bejwalkar@cii.in	20 th Dec 3 to 5 pm	Completed
7	Mumbai	Pallazio Hall, Hotel The St.Regis, Mumbai	CII		8 th Jan 3 to 5 pm	

E-Invoice System Concept & Schema

As you may be aware that the GST Council has decided to introduce electronic-invoice (hereinafter called as E-invoice) on voluntary basis from January 2020.

The GST Council has approved introduction of 'E-invoicing' or 'electronic invoicing' in a phased manner for reporting of business to business (B2B) invoices to GST System, starting from 1st January 2020 on voluntary basis. Since there was no standard for e-invoice existing in the country, standard for the same has been finalized after consultation with trade/industry bodies as well as ICAI after keeping the draft in public place. Having a standard is a must to ensure complete inter-operability of e-invoices across the entire GST eco-system so that e-invoices generated by one software can be read by any other software, thereby eliminating the need of fresh data entry – which is a norm and standard expectation today. The machine readability and uniform interpretation is the key objective. This is also important for reporting the details to GST System as part of Return. Apart from the GST System, adoption of a standard will also ensure that an e-invoice shared by a seller with his buyer or bank or agent or any other player in the whole business eco-system can be read by machines and obviate and hence eliminate data entry errors.

The GST Council approved the standard of e-invoice in its 37th meeting held on 20th Sept 2019 and the same along with schema has been published on GST portal. Standards are generally abstruse and thus an explanation document is required to present the same in common man's language. Also, there are lot of myth or misconception about e-Invoice. The present document is an attempt to explain the concept of e-invoice, how it operates and basics of standards. It also contains FAQs which answer the questions raised by people who responded to the draft e-invoice standard used for public consultation. It is expected that the document will also be useful for the taxpayers, tax consultants and the software companies to adopt the designed standard.

For details on the concept and FAQs on 'E-Invoicing' or 'electronic invoicing', please [click here](#).

For downloading schema & template of 'E-Invoicing', please [click here](#).

[Top](#)

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Template of e-invoicing

[illegible]

Step-4



Click on the given link for proceeding further



GOODS AND SERVICES TAX NETWORK

E-Invoice System concept note, Standard, Schema and Template

UPDATES : ACCESS DETAILS TO API SPECIFICATIONS & SANDBOX

The API specification details of IRP can be accessed at:

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Feedback on the API specifications can be given at the email id: e-invoice@gstn.org.in

The format for feedback is :

Company name	Pl specify whether Feedback is provided on: Schema or Specs or Sandbox	Feedback Description

Step-5

Click here for Login for existing user
and registration of new user

env-apisantbox.nic.in

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

e - Invoice API Developer's Portal

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

[Home](#) [Introduction](#) [API Overview](#) [Benefits](#) [On-Boarding](#) [API Credentials](#) [Best Practices](#) [FAQs](#) [Login](#)

APIs are now available. Please click on "Login" for Registration

API Specifications

Authentication	Generate IRN	Cancel IRN
Current Version (v1.00) Overview Payloads Sample JSONs FAQs	Current Version (v1.00) Overview Payloads Sample JSONs JSON Schema Validations FAQs	Current Version (v1.00) Overview Payloads Sample JSONs JSON Schema Validations FAQs
Get E-Invoice Details		Get GSTIN Details
Current Version (v1.00) Overview Payloads Sample JSONs Validations		Current Version (v1.00) Overview Payloads Sample JSONs Validations

Announcements

- Login has been enabled for registration and testing the APIs.
- After logging in, one can see the end points for the APIs in sandbox.
- Schemas, Request and Response payloads have

[more](#)

Resources

- [IRN](#)
- [Country Master](#)
- [Currency Master](#)
- [Port Master](#)
- [State Master](#)
- [Error List](#)
- [General Master](#)

env-apisantbox.nic.in/version1.00/generate-irn.html#validations

Step-6

Existing user can log in from here and new user can register after clicking in register here for e-invoicing

env-apisantbox.nic.in/envapiclient/

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

e - Invoice API Testing System

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

Login

GSTIN:

Client Id:

Username:

Password:

Enter captcha code

762594

Submit

[Register here](#) [Forgot Credentials?](#)

Step-7

Filling up the required detail user can register here

← → ↻ einv-apisandbox.nic.in/einvapiclient/EncDesc/Registration.aspx ☆ ⓘ ⌵ M ⋮

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

e - Invoice API Testing System

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

Registration Form

User Type : ☒ Tax Payer ☐ GSP

GSTIN : *

Trade Name : *

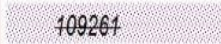
GST Registered

Mobile No. : *

GST Registered

e-Mail Id : *

Captcha : *

Step-8

User can check and validate after filling up the details and will click on validate tab to check whether user is able for E-Invoice sandbox testing or not.

Browser address bar: einv-apisandbox.nic.in/einvapiclient/EncDesc/Registration.aspx

Browser tabs: Apps, QuickBooks, Compress JPG file t..., compressor, Inbox (640) - mand..., PDF Converter - Co..., Impact of GST Rate..., PDFzipper.com: onli..., New Tab, Today's January 201...

Page Header:

- GOODS AND SERVICES TAX
- e - Invoice System
- e - Invoice API Testing System
- NATION TAX MARKET
- NIC एनआईसी National Informatics Centre

Registration Form

User Type : ☒ Tax Payer ☐ GSP

GSTIN : *

Trade Name : *

GST Registered

Mobile No. : *

GST Registered e-Mail Id : *

Captcha : *



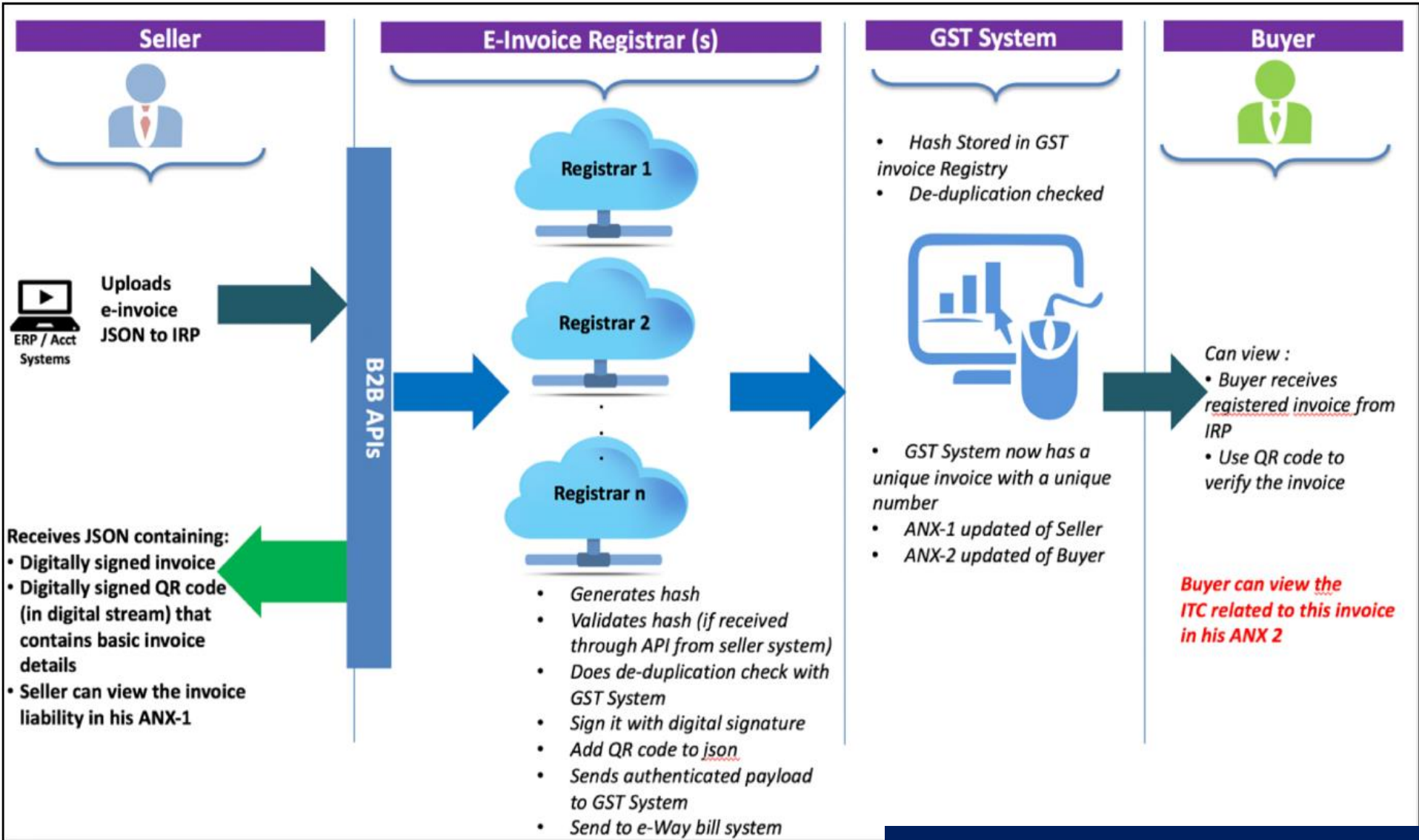
Sorry ! The GSTIN 20alkpk6028r1zris not enabled for E-invoice Sandbox testing

Note: The e-Invoice Sandbox Testing is enabled only for Taxpayers with Turnover more than Rs 500 Crore. If your GSTIN belongs to this Category you can contact GSTN.

What will be the workflow involved?

- The flow of the e-invoice generation, registration and receipt of confirmation can be logically divided into two major parts.
- a) The first part being the interaction between the business (supplier in case of invoice) and the Invoice Registration Portal (IRP).
- b) The second part is the interaction between the IRP and the GST/E-Way Bill Systems and the Buyer.

What will be the workflow involved?



Part A: Flow from Supplier (commonly known as seller) to IRP

Step 1

- It is the generation of the invoice by the seller in his own accounting or billing system (it can be any software utility that generates invoice including those using excel or GSTN's provided Offline Utility). The invoice must conform to the e-invoice schema (standards) that is published and have the mandatory parameters. The optional parameters can be according to the business need of the supplier. The supplier's (seller's) software should be capable to generate a JSON of the final invoice that is ready to be uploaded to the IRP. The IRP will only take JSON of the e-invoice.

Step 2

- They need to generate the unique Invoice Reference Number (IRN) (in technical terms hash of 3 parameters using a standard and well known hash generation algorithm e.g. SHA256). This is an optional step. The seller can also generate this and upload along with invoice data. The 3 parameters which will be used to generate IRN (hash) are: i. Supplier GSTIN, ii. Supplier's invoice number and, iii. Financial year (YYYY-YY). (The IRN or hash generation algorithm will be prescribed by GSTN in the e-invoice standard).

Step 3

- They need to upload the JSON of the e-invoice (along with the hash, if generated) into the IRP by the seller. The JSON may be uploaded directly on the IRP or through GSPs or through third party provided Apps.

Step-4

- The IRP will also generate the hash and validate the hash of the uploaded json, if uploaded by the supplier. The IRP will check the hash from the Central Registry of GST System to ensure that the same invoice from the same supplier pertaining to same Fin Year is not being uploaded again. On receipt of confirmation from Central Registry, IRP will add its signature on the Invoice Data as well as a QR code to the JSON. The QR code will contain GSTIN of seller and buyer, Invoice number, invoice date, number of line items, HSN of major commodity contained in the invoice as per value, hash etc. The hash computed by IRP will become the IRN (Invoice Reference Number) of the e-invoice. 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. [GST Systems will create a central registry where hash sent by all IRPs will be kept to ensure uniqueness of the same].

Step 5

It will involve sharing the uploaded data with GST and e-way bill system. More details are given in Part-B below. Step 6 will involve returning the digitally signed JSON with IRN back to the seller along with a QR code. The registered invoice will also be sent to the seller and buyer on their mail ids as provided in the invoice

Part B: Flow from IRP to GST System/E-Way Bill System & Buyer

- **Step 5a** will be to share the signed e-invoice data along with IRN (same as that has been returned by the IRP to the seller) to the GST System as well as to E-Way Bill System.
- **Step 5b** The GST System will update the ANX-1 of the seller and ANX-2 of the buyer, which in turn will determine liability and ITC.
- **Step 5c** E-Way bill system will create Part-A of e-way bill using this data to which only vehicle number will have to be attached in Part-B of the e-way bill.

Direct Invoice Generation on IRP (Invoice Registration Portal)

- Many people think that e-invoice will be generated from government's tax portal. This is a myth and invoices will continue to be generated using an Accounting or a billing software, keeping in view the varied need of item master, buyer master, UQC etc. along with sub-second response from IR Portal (IRP). Thus, direct creation/generation of e-invoice from GST portal or any other government portal is not envisaged/planned. Small taxpayers can use one of the eight free accounting/billing software currently listed by GSTN. Also, GSTN will provide Offline Tool where data of an invoice, generated on paper can be entered which in turn will create JSON file for uploading on the IRP. Taxpayers can also use one of the commercially available accounting/billing software for this purpose. All accounting and billing software companies are being separately asked to adopt the e-invoice standard so that their users can generate the JSON from the software and upload the same on the IRP.

Detailed information required for E-Invoicing

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
Phone Number

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

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

Remarks / Instructions:

Please make any payment to the Company Name.

THANK YOU

For questions concerning this invoice, please contact
Name: (321) 456-7890; Email Address
www.yourwebaddress.com

SUBTOTAL
enter total amount
DISCOUNT
SUBTOTAL LESS DISCOUNT
enter percentage
TAX RATE
TOTAL TAX
SHIPPING/HANDLING
OTHER
TOTAL

Important note

- From Jan 2020, companies with annual turnover > 500 crores will begin using e-invoice. Thereafter, as per notifications of the Govt, companies with lower turnover will also begin to use e-invoice

Is e-invoicing mandatory? To whom will e-invoicing apply?

- ☐ From 1st January 2021, e-invoicing will be applicable to businesses exceeding the Rs.100 crore turnover limit in any of the financial years between 2017-18 to 2019-20. However, e-invoicing shall not be applicable to the following categories of registered persons, irrespective of the turnover, as notified in the **CBIC Notification No.13/2020 – Central Tax**. An insurer or a banking company or a financial institution, including an NBFC
- ☐ A Goods Transport Agency (GTA)
- ☐ A registered person supplying passenger transportation services
- ☐ A registered person supplying services by way of admission to the exhibition of cinematographic films in multiplex services
- ☐ An SEZ unit (excluded via **CBIC Notification No. 61/2020 – Central Tax**)
- ☐

The e-Invoice format be the same for all categories of taxpayers

- All businesses need to issue e-invoices using the same e-invoice schema laid down by the GSTN. The schema has mandatory and non-mandatory fields. All taxpayers are required to fill mandatory fields. Specific businesses can use non-mandatory fields as per their requirement.

The types of documents that are to be reported into the IRP

The following documents will be covered under e-Invoicing-Invoices by the supplier

- Credit Notes by the supplier
- Debit Notes by the supplier
- Any other document as required by law to be reported by the creator of the document

e-invoice – Help Options:

Any technical issues arising on

- A. e-invoice trial/testing portal (<https://einvoice1-trial.nic.in/>) or
- B. IRP/Production portal (<https://einvoice1.gst.gov.in/>) or
- C. Use of e-invoice Offline utilities (bulk generation tools) or
- D. APIs/Sandbox (<https://einv-apisandbox.nic.in/>),
report on GST Self-Service Portal (<https://selfservice.gstsystem.in/>)

e-invoice – Help Options:

- Common errors while reporting invoices to IRP were compiled and [made available on e-invoice portal](#). The taxpayers may please take note of these during testing phase itself.
- In case of errors, viz. ‘GSTIN is not active’ or ‘GSTIN is not present in e-invoice system’, facility is made available so that the [GSTIN can be entered](#) for checking on real time basis with GST portal and update the same.
- On GST portal (Log in > ‘Search Taxpayer’), a new facility was added recently by which one can view the aggregate turnover slab for a taxpayer.

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THANK
YOU