

All you need to know about E-invoicing

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Introduction

The concept of **E-invoicing** for **India** is a big move, due to the volume of business transactions undertaken every day, as well as the plethora of different, non-standardised formats used in invoice generation. The concept of e-invoicing may be new to Indian taxpayers, but it has been already adopted by about 70 countries over the past few decades. The new e-invoicing system aims to make invoice reporting an integral part of a business process and, also contribute towards removing the tedious task of invoice-compilation at the end of a return period, thereby making the task of filing returns simpler and faster. The E-Invoicing is a good step in the light of 'Digital India Initiative'. It is expected that E- invoicing will curb tax evasion through fake invoicing and, also help in better tax compliance.

The 39th GST council meeting has decided to implement the GST e-invoicing of bills under the GST scheme and applicability of QR codes to start from **1st October 2020** in the view of currently held coronavirus pandemic. However, **in the recent press release issued by CBIC on 30th September,2020, the CBIC has provided the one-time relaxation to businesses by waiving off the penalties leviable u/s 122 of the CGST Act,2017 on e-invoices issued during October, if companies issuing them obtains IRN's within 30 days from the invoice date.**

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What is E-invoicing?

Electronic invoicing (e-Invoicing) is the exchange of the invoice document between a supplier and a buyer in an integrated electronic format. It is a system in which all B2B invoices are electronically uploaded and authenticated by the designated portal.

Who are required to generate E-Invoice?

The GST e-invoicing will provide multiple categories under which the taxpayer will fill the e-invoice as per the turnover and other criteria. The CBIC had notified vide Notification No. 61/2020 – Central Tax; e-invoicing for businesses with turnover **above Rs. 500 Crore**, increasing the threshold for mandatory issuing of electronic invoices from the earlier limit of **Rs. 100 Crore turnover** providing relief to small scale companies. Once registered, the taxpayer must generate e-invoice even if the turnover decreases for less than 500 Crores in the subsequent year.

E invoice can be generated only by the suppliers. The recipients and transporters cannot generate E-Invoice. E-commerce operators can generate e-invoices on behalf of the sellers on their platforms under **Rule 48(4)**.

Who are not required to generate E-invoice?

The following persons are excluded from issuing e-invoice vide notification No. 13/2020-CT dated 21st Mar' 2020:

- ❖ Insurance company
- ❖ Banking company
- ❖ Financial Institution
- ❖ NBFCs
- ❖ GTA
- ❖ Supplier of passenger transportation services

- ❖ Supplier of services by way of admission to the exhibition of cinematograph films in multiplex screens
- ❖ Special Economic Zones (SEZs) (Notified vide Notification No. 61/2020- CT)

This could have been done with a view to exempt those categories of suppliers where the quantum of transactions is huge or unorganized sectors, which could pose practical difficulty in issuing e-invoices.

What are the modes for generating E-invoice?

The various modes of generating E-invoice are:

1. **Web based** – Logging into the e-invoice portal and entering the invoice data manually to generate the e-invoice.
2. **API/GSP based** – Third party software (Secure Folder, Excel Connector, Direct Database Access, Interface to access ERPs (Pull) and Click Button in ERP (Push))
3. **Mobile app based** – Enabling generation of e-invoice through a mobile application.
4. **Offline tool based** – Generating e-invoice through an offline excel tool where the data can be uploaded and exported to the IRP to generate the IRN.

What are the elements of E-Invoicing (Contents and format)?

The e-invoice schema contains **both mandatory and optional fields**. The mandatory fields are those that must be compulsorily there for an invoice to be valid under the e-invoice standard. The optional fields are those that may be incorporated as per the business needs. **The maximum number of line items per e-invoice is 100**. All the mandatory fields are to be filled in to register an e-invoice on the IRP. A mandatory field without any value can be reported as **NIL**. **An overview of the mandatory sections are as follows:**

- Basic details
- Supplier's information
- Recipient's information
- Invoice item details
- Document total

An overview of the mandatory annexures are as follows:

- Invoice item details
- Document total details

The e-invoice format notified is as follows:

**Government of India
e-Invoice System**

1.e-Invoice Details
IRN : 86d7b40cd0c34a0d8f54586f527bcb95
Ack. No : 15100044593 Ack. Date : 30-06-2020 11:19:00

2.Transaction Details
Category : B2B Document No : DOC-1234/GSTIN
Document Type : Invoice Document Date : 30-06-2020

3.Party Details
Seller
GSTIN : 28BC-1234F1KA
Sri Lakshmi Industries Pvt Ltd
Lakshmi Paradise #147
Karnagondra Road
560009 KARNATAKA
Purchaser
GSTIN : 06DV17079121
HEMMA GENERAL STORE
#331, 1st floor, 2nd Cross, Shanthi Vana Kodigehalli Sahakaranager
post
GANDHINAGAR Place of Supply: KARNATAKA PRADESH
576001 KARNATAKA PRADESH
S I 12 IS1 eh 12 mail.com

4.Goods Details

SINo	Product Description	HSN Code	Quantity	Unit	Unit Price(Rs)	Discount(Rs)	Taxable Amount(Rs)	Tax Rate (GST+ Cess + State Cess+ Cess Non-Adval)	Other charges(Rs)	Total
1	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE	25010020	1000	PAC	778.9	100	778800	0.10+3.00 0.00+100	200	803242.8
2	NATURAL GRAPHITE - IN POWDER OR IN FLAKES: GRAPHITE, CRYSTALLINE	25041010	500	BOX	99.99	50	49945	0.25+5.00 0.00+100	200	52847.11
3	GEL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS	23069015	250	CAN	450	40	112400	0.50+11.00 0.00+100	200	125692.9

Taxable Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS Amt	Round off Amt	Total Inv. Amt
941205	0	0	1445.96	38531.85	0	0.19	981803.00

Generated By : S.MC 0123-1KA
Print Date : 30-06-2020 11:19:30

eSign
Digitally Signed by NSC-ERP
on: 30-06-2020 11:19:00

Other important changes in revised schema of E-invoicing




- Total 12 Sections (only 5 Mandatory)
- Total 133 Fields (only 29 Mandatory, 16 conditional mandatory)
- **New fields added:**
 - 1GST Applicability despite Supplier and Recipient located in same State/UT'- in Basic Details section
 - Discount_Amt_Invoice Level – in 'Document Total' section
 - Other_Charges_ Invoice Level – in 'Document Total' section
 - Export duty – new field in "Extra Information" section

Some important points on printing of Invoice

- ✓ Printing of QR Code on Invoice is **mandatory**
- ✓ QR code can be **placed anywhere** in invoice

- ✓ QR code will be digitally **signed by IRP**
- ✓ QR code contains IRN in base **64 encoded, but un-encrypted**
- ✓ Quoting/printing of IRN on paper invoice is **optional**
- ✓ B2C QR code is **not applicable** since no B2C invoices are to be accepted

Overall Flow of E-invoice System

Seller 	<ul style="list-style-type: none"> • Uploads e-invoice • Receives the digitally signed json of e-invoice that contains the QR code • Seller's GSTR 1 gets updated with liability entered in the invoice
Invoice Registration Portal (IRP) 	<ul style="list-style-type: none"> • Signs the invoice • Adds a QR to the JSON • Sends back signed JSON to the buyer • Sends the invoice to the GST System
GST System 	<ul style="list-style-type: none"> • Signs the invoice • Adds a QR to the JSON • Sends back signed JSON to the buyer • Sends the invoice to the GST System
Buyer	<ul style="list-style-type: none"> • Buyer can view the ITC related to the invoice in his GSTR 2A

What is the process of generating E-Invoice?

The first step in processing of the E-Invoice is to register in the e-invoice portal(<https://einvoice1.gst.gov.in/>). The portal would ask to enter the GSTIN of the taxpayer and the taxpayer would get registered in the e-invoice portal. The next step in the process of

generating e-invoice is discussed below with the help of a table:

Step 1: Invoice Creation	<ul style="list-style-type: none"> • The seller/supplier will create an invoice in the prescribed format (e-invoice schema) using his/her accounting or billing software. It must have the mandatory details. • The accounting software of the supplier will generate a JSON for each B2B invoice. The JSON file will be uploaded to the IRP.
Step 2: IRN Generation	<ul style="list-style-type: none"> • The next step would be to generate a unique Invoice Reference Number (IRN) by the seller using a standard hash-generation algorithm.
Step 3: Invoice Uploading	<ul style="list-style-type: none"> • Now, the seller will upload JSON for each of the invoices, along with IRN, to the Invoice Registration Portal, either directly or through third-party software
Step 4: Authentication and Signing	<ul style="list-style-type: none"> • IRP will validate the hash/IRN attached with JSON or generate an IRN if not already uploaded by the supplier. and authenticate the file .Upon successful verification, it will add its signature on the invoice and a QR code to JSON. • Hash generated earlier will become the new IRN of the E-invoice. It will be the unique identity of that e-invoice for the entire financial year.
Step 5: Sharing of Data	<ul style="list-style-type: none"> • The uploaded data will be shared with the E-way bill and GST system.
Step 6: E-invoice Downloading	<ul style="list-style-type: none"> • The portal will send the digitally-signed JSON along with IRN and QR code back to the seller. The invoice will also be sent to the buyer on their registered email id.

For detailed understanding refer the user manual issued by NIC in the below mentioned link: https://einvoice1-trial.nic.in/Documents/UserManual_BulkE_invoiceGenerationtool.pdf

What is the time Limit for generation of E- Invoice?

The law **does not specifically provide for any time limit** within which the e-invoice is required to be generated. However, the following points are to be noted

The Specified Persons will have to generate the e-invoice **before the transportation of the goods** i.e. movement of goods on any invoice without an IRN generation would be an invalid document in terms of rule 48(5) of the Rules.

This raises a question regarding the service providers where movement of goods is not involved. Whether such persons can generate the e-invoices once in a month before filing of returns? Else what would be the periodicity? The answer lies in rule 48(5) ibid as per which any invoice generated by the Specified Persons without an IRN would be an invalid document which can lead to denial of credit in the hands of the recipient. Hence, Specified Persons issuing invoices even in cases where movement of goods is not involved will have to generate the e-invoice before making available the invoice to the recipients.

What are the benefits and challenges for businesses?

Benefits:

- The system will boost the automation of GST return filing process. E-invoicing can bring **ease, speed and accuracy in the return filing process**.
- Updating GST Returns also **saves lot of time, human errors** for data entry and also avoids major reconciliation issues.
- This will also ensure elimination of data entry errors when data is fed from invoice to e-way bill and **GSTR 1**.
- E-invoicing will **provide data to the department** in cases where invoices are issued and subsequently cancelled or amendments made in the return forms or invoice cancelled or credit notes issued, etc. to identify the genuineness and also to avoid fake invoicing.

- With the real time tracking of invoices by the vendors and the government, it will result in **a reduction of frauds and fake GST invoices.**
- Since **the input credit can be matched with output tax details**, it becomes easier for GSTN to track fake tax credit claims.
- It will help in department to **switch to desk audits** as compared to physical audits. Thereby, saving a lot of time and pain for assesses.

Challenges:

- Some businesses may face difficulty and losses due to system/ERP changes and time and cost involved in carrying out system implementation and training of users.
- It would lead to **additional workload on the taxpayers** as QR/IRN is to be issued for every invoice raised.
- It may lead to **delay in raising invoices** due errors in online portal and therefore **delay in movement of goods.**
- **Main challenge for business is continuous generation and capturing of the IRN's.** The smoothness of invoice generation will be based on the task of generation of IRN's. **Thus, selection of an efficient GSP (GST Suvidha Provider) becomes critical.**
- **Yet another compliance and yet another portal** (other than GST portal and E-way bill) for taxpayers for GST compliance.
- Taxpayers would need to prepare additional reconciliations i.e., E-invoices vs Data in GSTR 1 or E-invoices vs IRN generated or E-invoices vs E-way bills generated.

What are the misconceptions in the minds of Taxpayers?

- **Switching to electronic invoicing is a lot of work for a small return:**

Studies show that the switch to electronic invoicing saves 75% of the costs of processing paper invoices. It therefore makes real economic sense. And this is only one of the many benefits of e-Invoicing.

➤ **An electronic invoice does not offer the same legal guarantees as a paper invoice:**

Until 2010, the legal requirements for e-Invoicing were complex and controversial. But since then, this issue has been clarified in the European VAT Directive 2010/45/EU), which sets out the invoicing rules and puts electronic and paper invoices on an equal footing. This was transposed into Belgian law on 1 January 2013. To be legally valid invoices, whatever their form (paper, PDF, electronic and structured, etc.) and version (customer copy, supplier copy, intermediate version, etc.) must comply with the following principles:

- authenticity of origin: the identity of the supplier of goods or services must be guaranteed.
- content integrity: the content of the invoice cannot have been modified.
- data readability: the invoice data must be clearly legible, on paper or on screen, without requiring excessive study or interpretation.

These principles, provided they are respected, make E-Invoicing as legally secure as manual invoicing.

➤ **Involves heavy cost in installation of E-Invoicing system:**

Not much cost is involved in the installation of the system of E-invoicing. A software is required which can convert the JSON and upload to the portal. Minimal costing is required in the installation of every new setup and the same is required in the case of E-invoicing.

Conclusion

In many countries around 3 years-time was usually provided for implementation of E-Invoicing after the final format or scheme was made available in public domain. However, in India, the final scheme was only provided on 30th July ,2020 and therefore taxpayers were only given 2 months-time in the middle of pandemic crisis for preparation and implementation. This fact alone puts a big question on the readiness of the taxpayers. It is expected to create an additional workload on taxpayers initially; but the real challenges will unfold only when it is rolled out on real-time basis.

However, there are still some clarifications that are required from the Government on process and legal validations of e-invoice.

E-invoicing could eventually help in improving GST compliance and curbing tax evasion in long run. The e-invoice system will help to curb the actions of unscrupulous taxpayers and reduce the number of fraud cases as the tax authorities will have access to data in real-time.

Recent Updates & Notification:

1. In the recent press release issued by CBIC on 30th September, 2020, **the penalties as leviable u/s 122 of the CGST Act, 2017 has been waived on e-invoices issued during October, if companies issuing them get reference numbers within 30 days.** It has been decided that the invoices issued by such taxpayers during October 2020 without following the manner prescribed under rule 48(4), shall be deemed to be valid and the penalty leviable under section 122 of the CGST Act, 2017, for such non-adherence to provisions, shall stand waived if the Invoice Reference Number (IRN) for such invoices is obtained from the Invoice Reference Portal (IRP) within 30 days of date of invoice. No such relaxation would be available for the invoices issued from November 1, 2020 and such invoices would be considered invalid, inviting penalties. Industry has been seeking voluntary e-invoicing till January 1, 2021, and make it mandatory post this limit, so as to reduce compliance burden.
2. **Notification No. 70/2020- Central Tax dated 30th September 2020:** A registered person, other than an SEZ unit, Insurance Company, banking company, financial institution including non-banking financial institution, GTA, supplier of passenger transportation service, supplier of services by way of admission to exhibition of cinematograph films in multiplex screens, whose aggregate turnover in any preceding **financial year from 2017-18** onwards exceeds INR 500 crores would be required to prepare invoice and other documents prescribed under sub-rule (4) of rule 48 in respect of supply of goods

or services or both to a registered persons or for Exports.

There was an ambiguity with respect to the word “Financial year” used in the previous notifications. However, this ambiguity has been clarified by substituting the words “any preceding financial year from 2017-18 onwards”. This has been a shock to most of the business entities who were considering applicability of E-Invoicing on the basis of aggregate turnover for the FY 2019-20. Also, exports have been considered in line with B2B supplies for the sake of E-Invoicing. It is important to note that SEZ units have been excluded from the requirement of E-Invoicing.

3. Notification No. 71/2020- Central Tax dated 30th September 2020: The government has deferred the requirement of printing dynamic Quick Response code on business to consumer invoices (B2C Invoices) by two months till December, 2020. **The provisions of capturing of dynamic QR Code would be effective from 01.12.2020 instead of 01.10.2020.**

Important Links for E-invoice Generation:

E-invoice Registration - <https://einvoice1-trial.nic.in/Home/UserRegistration>

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

Master Codes - <https://einvoice1-trial.nic.in/Others/MasterCodes>

E-invoice Status - <https://einvoice1-trial.nic.in/Others/EinvEnabled>

GST Suvidha Providers - <https://einvoice1-trial.nic.in/Others/GSPSLIST>

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

<https://www.gstn.org.in/einvoice-faq>

<https://gstn.org.in/assets/mainDashboard/Pdf/GST%20e-invoice%20System%20-%20FAQs.pdf>

FAQs

1. When will e-Invoicing get implemented?

- ➔ It has been notified that e-Invoicing will be implemented in India from **1st October 2020 onwards**.

2. Is e invoicing mandatory?

- ➔ E-Invoicing applies to certain taxpayers whose aggregate turnover during the FY 2019-20 is **more than Rs 500 crore**. For such class of taxpayers, generating e-invoice becomes mandatory for **every invoice, debit note and credit note** issued by them. However, there are some **exceptions** such as Special Economic Zones (SEZ) units, insurance, banking, financial institutions, NBFCs, GTA, passenger transportation service and sale of movie tickets.

3. Is e-invoicing applicable for supplies by notified persons to Government Departments / PSUs? Or E-invoice is applicable for B2G transactions?

- ➔ Government Departments / PSUs might have registered as regular GSTIN or TDS GSTIN. If the transaction is with TDS authority/ registration, then e-invoicing is necessary.

➔ What is a dynamic QR Code? Does it have any relevance for B2B e-invoicing?

- ➔ Printing of dynamic code on B2C invoices is not be confused with B2B reporting. This has no relevance or applicability to the e-invoicing with respect to B2B Supplies by the notified class of taxpayers

There is a separate notification No. 14/2020 – CT dated issued by the government for QR code generation for B2C invoices. The purpose of this is to enable digital payment by the consumer. That is a separate process, not rated to e-invoicing

4. 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.

5. Can I generate IRN for an Invoice for which IRN is already generated?

→ **No**, 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.

6. 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 hours from the time of generation**.

7. 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.

8. 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 24 hours, the same will need to be done on the GST System.

9. How to generate the IRN from different registered business places?

- The registered person can generate the IRN from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-invoice form. He/she can also create multiple sub-users and assigned to these places and generate the IRN accordingly.

10. How to generate Bulk e-invoices?

- Steps to generate Bulk e-invoice:

Step 1: Login on the e-invoice portal using the username password and entering the captcha code.

Step 2: Select 'Bulk Upload' under 'E-Invoice' appearing on the left-hand side of the dashboard.

Step 3: Choose the saved JSON file from your system and click 'Upload'.

After processing the JSON file the system generates list of e-invoice or error message.

11. Will e-invoice schema cater to reverse charge mechanism?

- E-invoicing is applicable for suppliers making supplies under Reverse Charge Mechanism.

In the case of B2B RCM invoices, if the supplier is notified to generate the IRN, he will do so with the RC flag in it, otherwise not required.

In the case of B2C RCM invoices or self-invoices, IRN need not have to be generated

12. Will there be separate invoice formats required for Traders, Medical Shops, Professionals and Contractors?

- There will **not be any separate invoice formats** required for Traders, Medical Shops, 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.

13.How would amendments be allowed in e-invoice?

- Amendments to the e-invoice will be allowed on **GST portal** as per provisions of GST law. All amendments to the e-invoice will be done on GST portal only.

14.What will be the data contained in an e-Invoice?

- As per the draft format generated by the GSTN, an e-Invoice will contain the following parts-

e-Invoice schema: This part will consist of the technical field name and the description of each field. It will also specify if a field is mandatory or not, and has a few sample values along with explanatory notes.

Masters: Masters will specify the set of inputs for certain fields, that are pre-defined by GSTN itself. It includes fields like UQC, State Code, invoice type, supply type, etc.

e-Invoice template: The template is as per the GST rules and enables the reader to correlate the terms used in other sheets. The mandatory fields are marked in green and optional fields are marked in yellow.

15.Will the e-Invoice format be the same for all categories of taxpayers?

- The standard of an e-invoice has been designed with certain mandatory fields which need to be filled in by all taxpayers, and certain optional fields which will depend on the specific needs of a business/enterprise.

16.What is the maximum number of line items supported by an e-Invoice?

→ The maximum number of line items allowed per e-Invoice is **100**.

17.Whether there the current e-invoice schema is for the invoice to be issued by Government or has to be maintained in the IT system by the tax payer?

→ The invoice schema has to be maintained and invoices generated using this schema by the **taxpayer himself**.

The GST portal or Invoice Registration Portal (IRP) will NOT provide facility to generate invoices. IRP is only to report the invoice data.

The ERP or accounting billing software or any other software tool to generate e-invoice of the seller shall only generate invoices.

18.Will the e-invoice details be pushed to the 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 GSTR2

19.Can changes be made while filing GSTR Returns?

→ Any changes in the invoice details reported to IRP can be carried out on the GST portal (while filing GSTR-1). However, these changes will be flagged to the proper officer for information.

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