

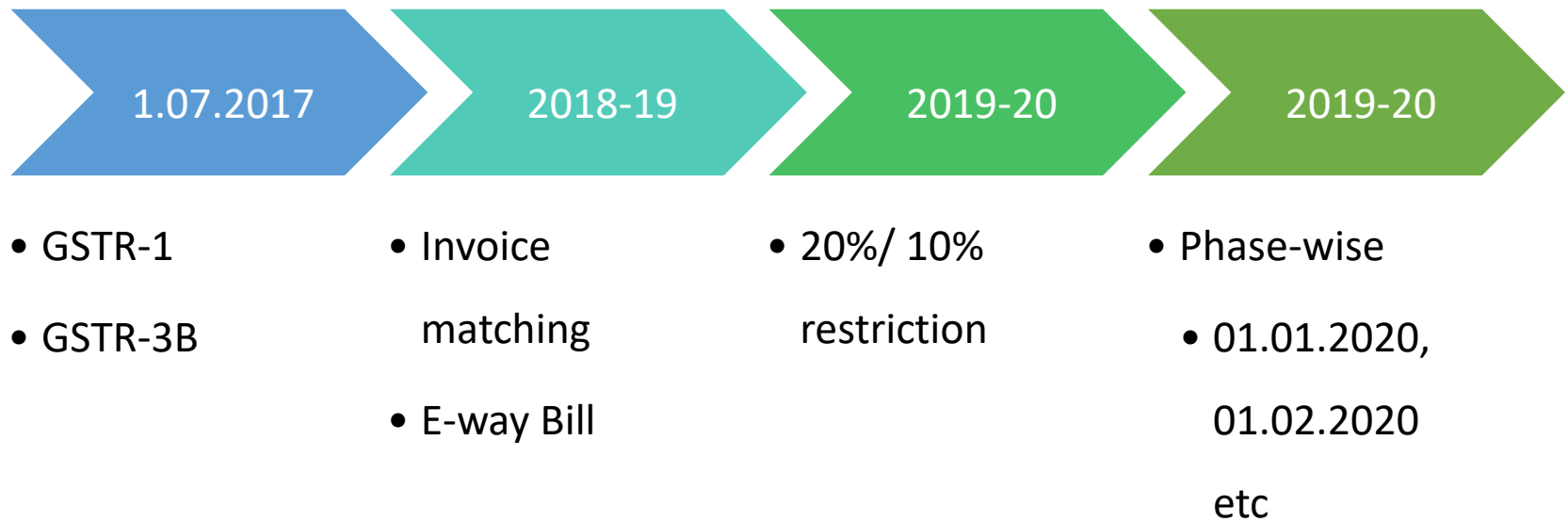
E-invoicing in India

Concept and Challenges

October 2020

CA Pritam Mahure and Associates

E-invoicing – Evolution



New date proposed!



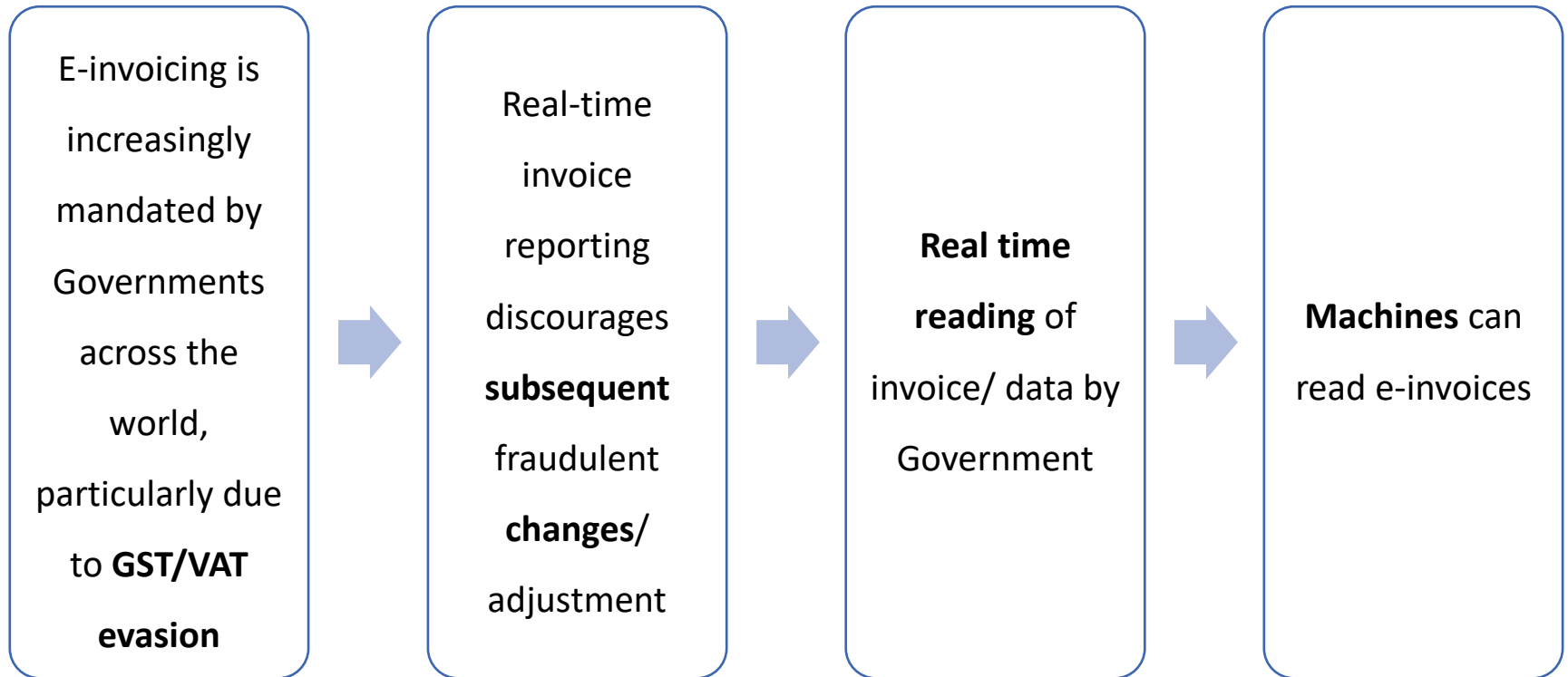
E-invoicing

Electronic invoicing (also called **e-invoicing**) is a form of electronic billing.

E-invoicing methods are used by trading partners, such as customers and their suppliers, to present and monitor transactional documents between one another and ensure the terms of their trading agreements are being met

- https://en.wikipedia.org/wiki/Electronic_invoicing

E-invoicing – Why preferred?



E-invoicing – Globally!

E-Invoicing – Globally!

South Korea

- Introduced in 2011 and mandated for most of the taxpayers from 2014
- **Transition** Phase - 3 years

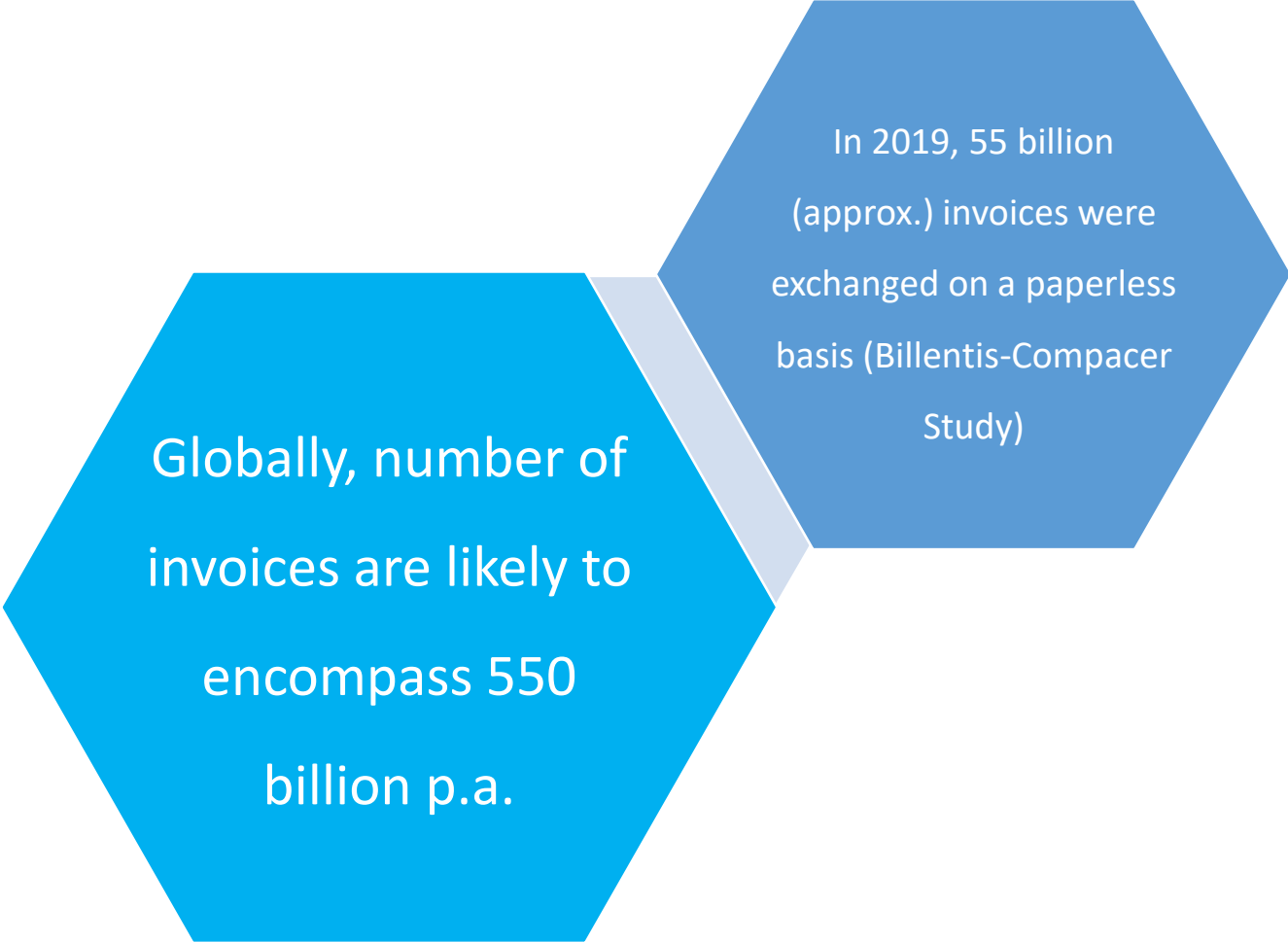
Germany

- Framework shared in 2017
- At present, **evolving**

European Union

- EU is also **recommending** e-invoicing (EU Directive 2014/55/EU and EN 1693 standard)

Invoices – Globally!



Globally, number of invoices are likely to encompass 550 billion p.a.

In 2019, 55 billion (approx.) invoices were exchanged on a paperless basis (Billentis-Compacer Study)

Invoicing in India

Invoice - 'Pulse' of business!



Relevant Provisions!

Act	Rules	Notifications	Web
<ul style="list-style-type: none">• Section 2 (66)• Section 31• Section 16• Interest, penal provisions etc	<ul style="list-style-type: none">• Rule 46• Rule 48• Rule 54	<ul style="list-style-type: none">• 2019<ul style="list-style-type: none">• Not. No. 31• Not. No. 68 to 72• 2020<ul style="list-style-type: none">• Not. No. 2/2020• Not. No. 13 and 14• Not. No. 60 and 61	<ul style="list-style-type: none">• https://einvoice1.gst.gov.in/

Invoice in GST - Supplier

Meaning

- **Section 2 (66)**
 - “Invoice” or “tax invoice” means the tax invoice referred to in section 31 [Sec. 2 (66)]
 - Tax invoice includes revised invoice [Sec. 31]

Supplier

- **Section 31 – Tax invoice**
 - A registered person supplying taxable goods/ taxable services ***shall.. issue tax invoice***
 - ***Provided... by notification... specify... invoice shall be issued, within such time and in such manner as may be prescribed***

Rules

- **46. Tax invoice - Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person **containing the following particulars, namely...****
- **54. Tax invoice in special cases**

Rule 48 - Manner of issuing invoice

...

(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***

Recipient – Implications!

- **Section 16 Eligibility and conditions for taking input tax credit.**

...

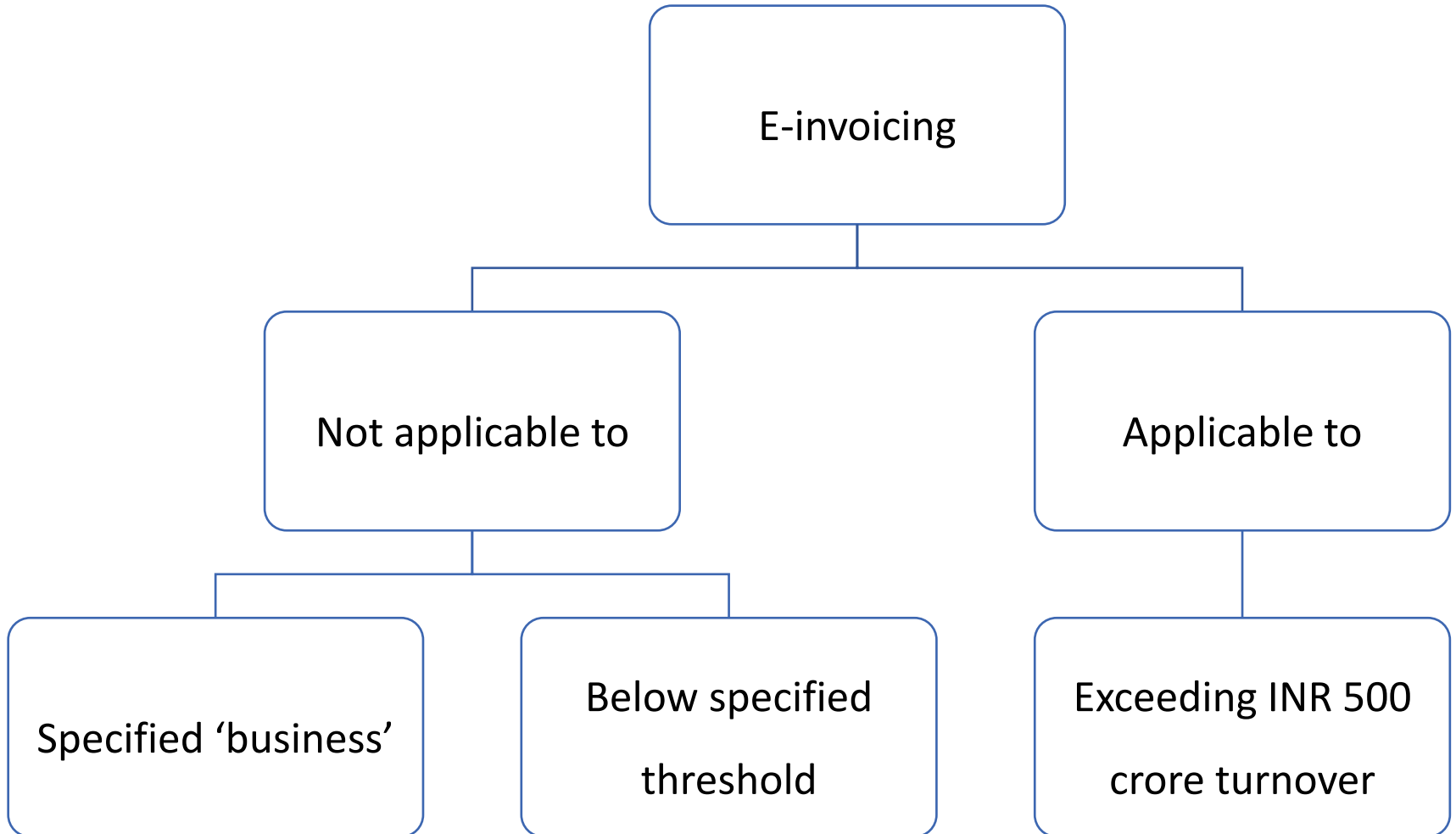
*(2) Notwithstanding anything contained in this section, **no registered person shall be** entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless:*

(a) he is in possession of a tax invoice or debit note...(Section 16)

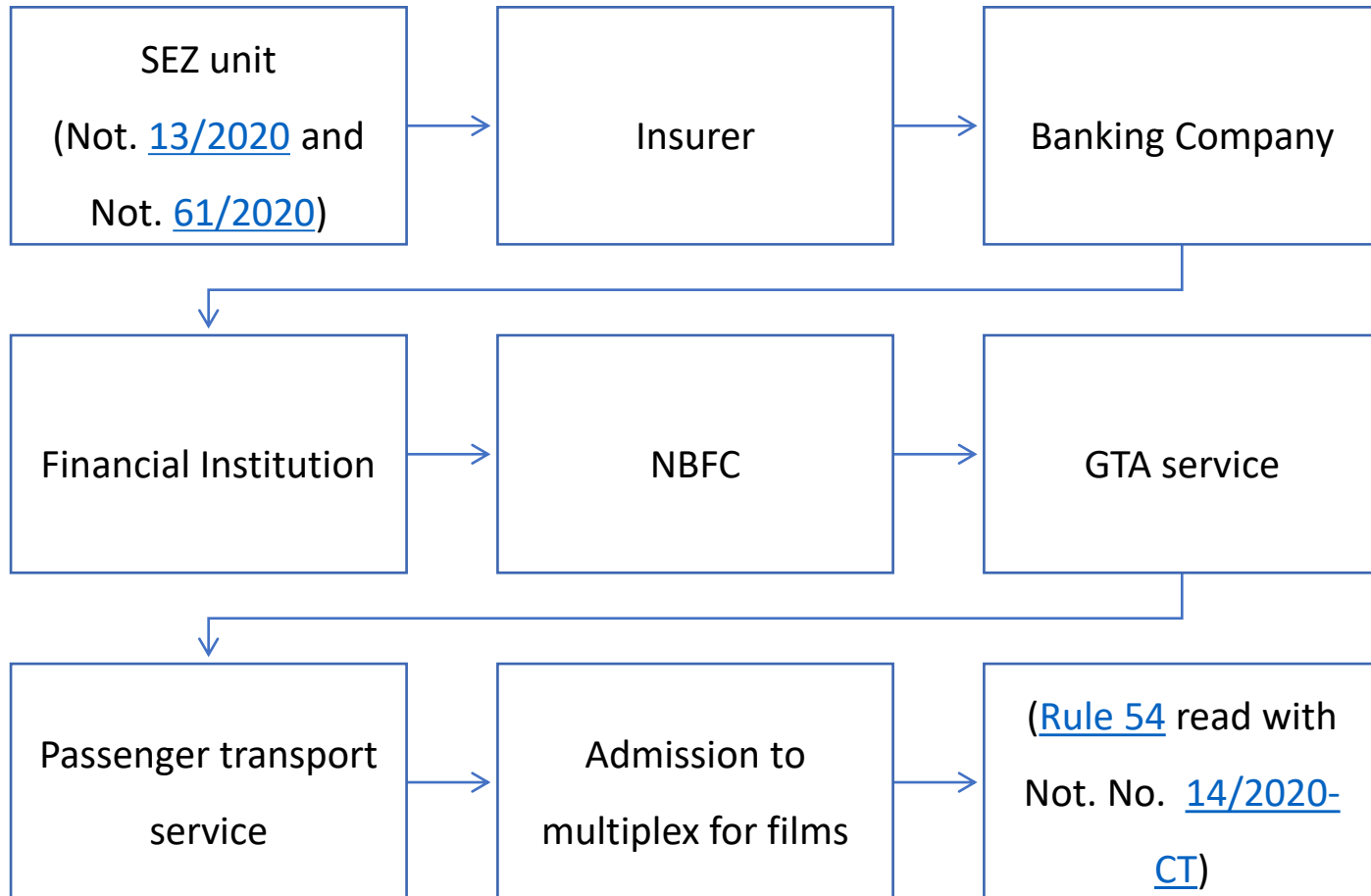
E-invoicing

Not applicable to whom?

Is it applicable to everyone?



Specified entities!



Exemption from e-invoicing!

- SEZ
 - Exclusion is for 'SEZ unit' and not 'SEZ Developer'
- Banking etc
 - Its qua the 'entity' (updated FAQs)
- ISD
 - Not applicable

E-invoicing

Applicable to whom?

Applicable!



01.10.2020

Applicable if **'aggregate turnover'** is more than **INR 500 crore**

'Aggregate Turnover' - Meaning!

- Section 2(6) of the CGST Act

*“(6) “**aggregate turnover**” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), **exempt** supplies, **exports** of goods or services or both and **inter-State supplies** of persons having the **same Permanent Account Number**, to be computed **on all India basis** but excludes central tax, State tax, Union territory tax, integrated tax and cess; “*

Email from GSTN being received!

Dear Taxpayer,

*With reference to the Ministry of Finance (Dept of Revenue), Govt of India, CBIC Notifications Number 60/2020 and 61/2020 dated 30th July 2020, it is informed that **your company is having an annual turnover of greater than INR 500 crores** for the **financial year 2019-2020** and hence is applicable to issue electronic invoices (e-invoice) from 01st October 2020, as per the notified e-invoice schema version 1.1. Your company will be required to issue only electronic invoices for all Business-to-Business (B2B) transactions (as per the notified schema) which will first need to be registered with the Invoice Registration Portal (IRP), so as to be considered as valid business transactions.*

This mail is also to inform you that GSTN is providing a **testing environment** (sandbox) where you may test your respective ERP system / invoicing generation systems to practice the registering of your e-invoices on the Invoice Registration Portal (IRP).

Email from GSTN being received!

This sandbox for testing has already been provisioned at this link: <https://einv-apisandbox.nic.in/>. All technical details can be accessed at this portal as also the concept and the FAQs on the proposed e-invoice mechanism.

GSTN will be **hand-holding and guiding** the industry through meetings / interactive webinars so that all the applicable businesses are enabled and ready to adopt the notified e-invoice for compliance well before the due date of 01st Oct 2020. The details of such interactions will be intimated through various communication channels, which you may attend to be ready to comply with the e-invoice mandate.

(You are requested to keep checking your **junk folder or spam folders** for mails from GSTN for the notices on these webinars/meetings). Thanking you,

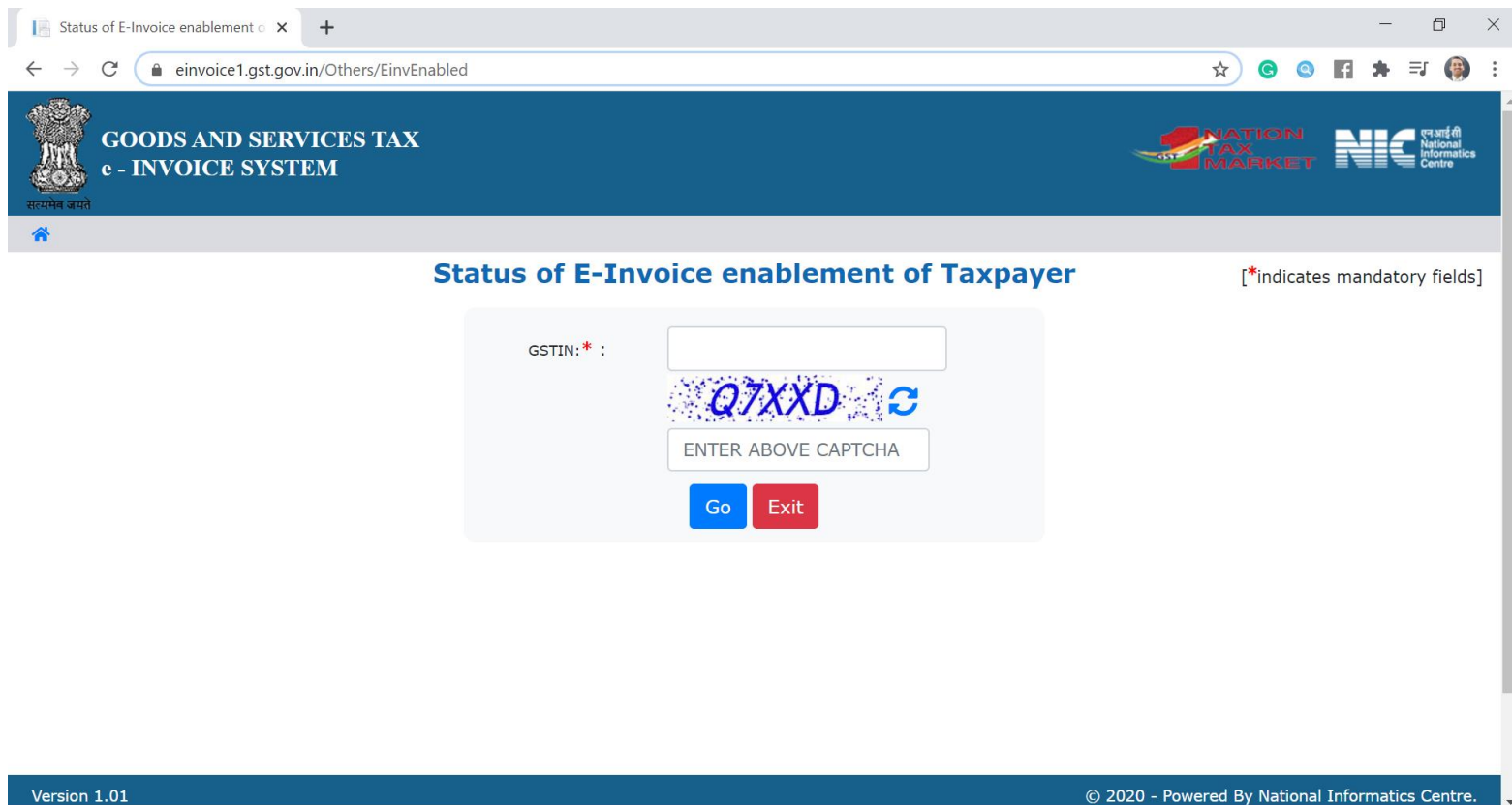
Team GSTN

Clarification on e-invoice!

- *The tax payer can come to **know** his eligibility for generation IRN by going to the e-invoice portal and selecting 'e-invoice status of Tax Payer' under Search option. On entry of the GSTIN, the system will indicate **whether this GSTIN is enabled/notified for the IRN generation***
 - https://einvoice1.gst.gov.in/Documents/eInvoice_process.pdf

You may check!

- <https://einvoice1.gst.gov.in/Others/EinvEnabled>



The screenshot shows a web browser window with the URL einvoice1.gst.gov.in/Others/EinvEnabled. The page header includes the Government of India emblem, the text "GOODS AND SERVICES TAX e - INVOICE SYSTEM", and logos for "NATION TAX MARKET" and "NIC National Informatics Centre". The main heading is "Status of E-Invoice enablement of Taxpayer" with a note "[*indicates mandatory fields]". The form contains a "GSTIN:*" label, an empty input field, a captcha image showing "Q7XXD", an input field for the captcha, and "Go" and "Exit" buttons. The footer shows "Version 1.01" and "© 2020 - Powered By National Informatics Centre."

Status of E-Invoice enablement of Taxpayer [*indicates mandatory fields]

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

NATION TAX MARKET
NIC National Informatics Centre

GSTIN:* :

Q7XXD

ENTER ABOVE CAPTCHA


Go Exit



Version 1.01 © 2020 - Powered By National Informatics Centre.

If below threshold!

User Registration - nic.invoice.w x +

einvoice1.gst.gov.in/Home/GetUserRegistrationInfo


 **GOODS AND SERVICES TAX**
e - INVOICE SYSTEM
सत्यमेव जयते

 **NATION TAX MARKET**  **NIC** एनआईसी
National Informatics Centre

e-Invoice Registration Form

[*indicates mandatory fields]

GSTIN*:



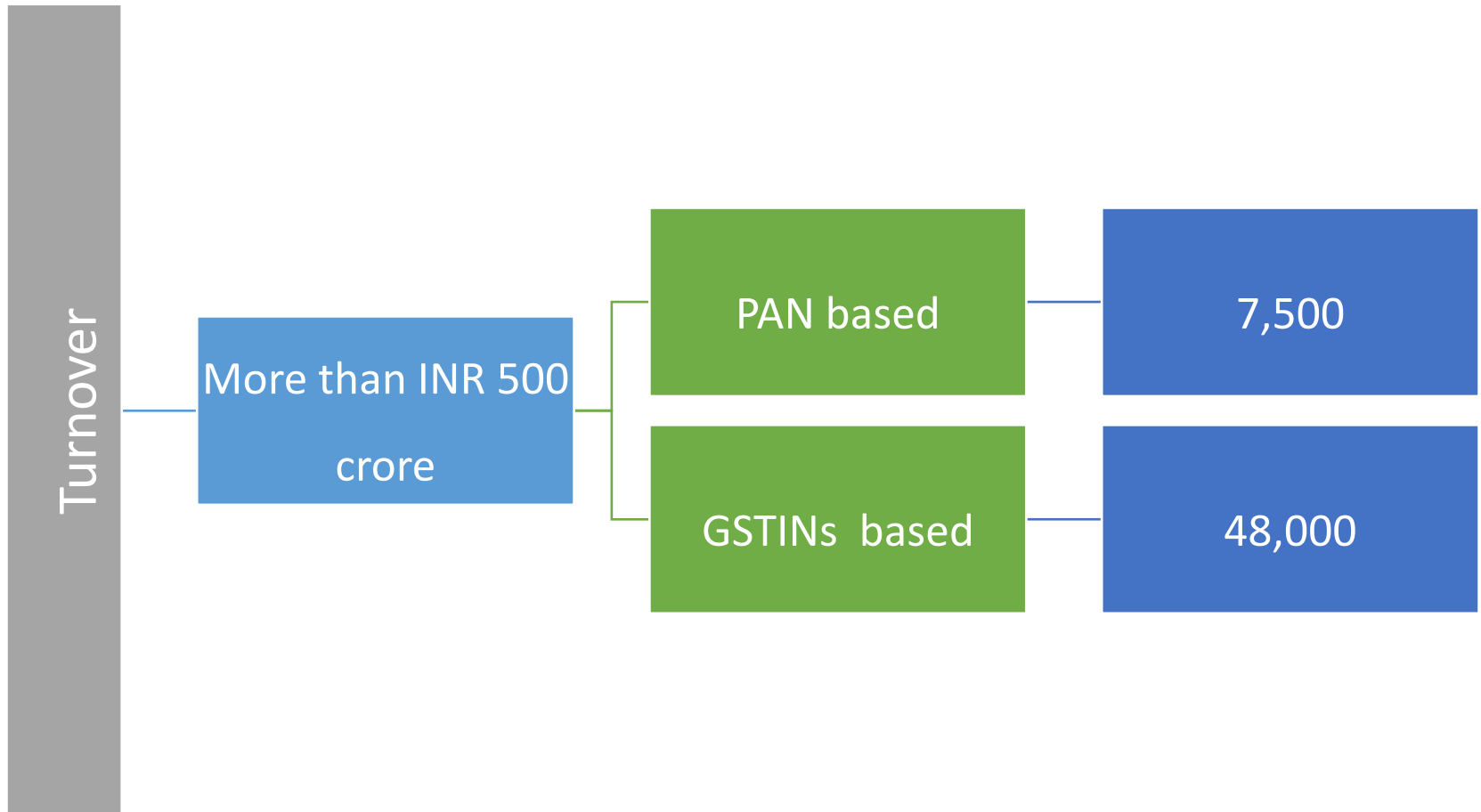
3046 - Sorry you are not enabled for e-Invoicing System. Presently ,only taxpayers with turnover above 500Cr are enabled.

Version 1.01

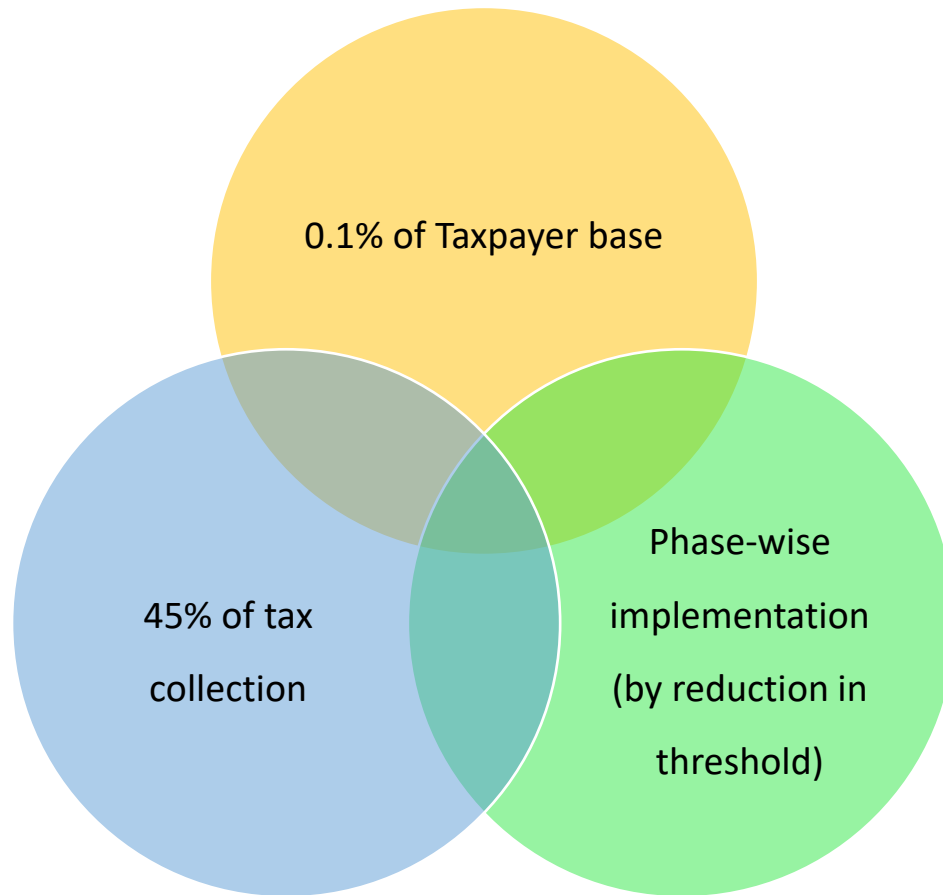
© 2020 - Powered By National Informatics Centre.

Which entities are likely to be affected?

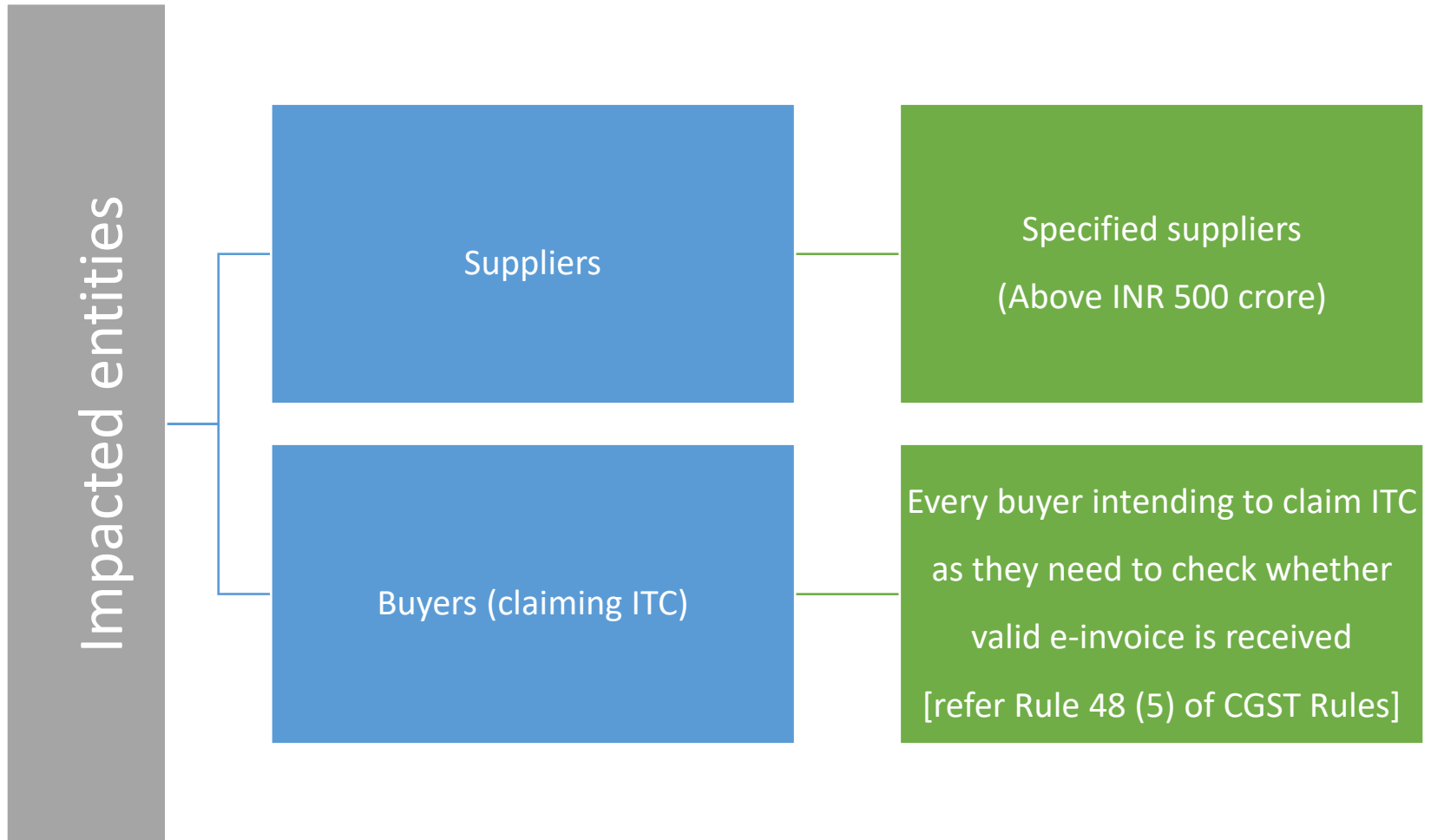
Likely impacted taxpayers in India!



Likely impacted taxpayers in India!



Impacted entities – Almost everyone!



Types of documents!

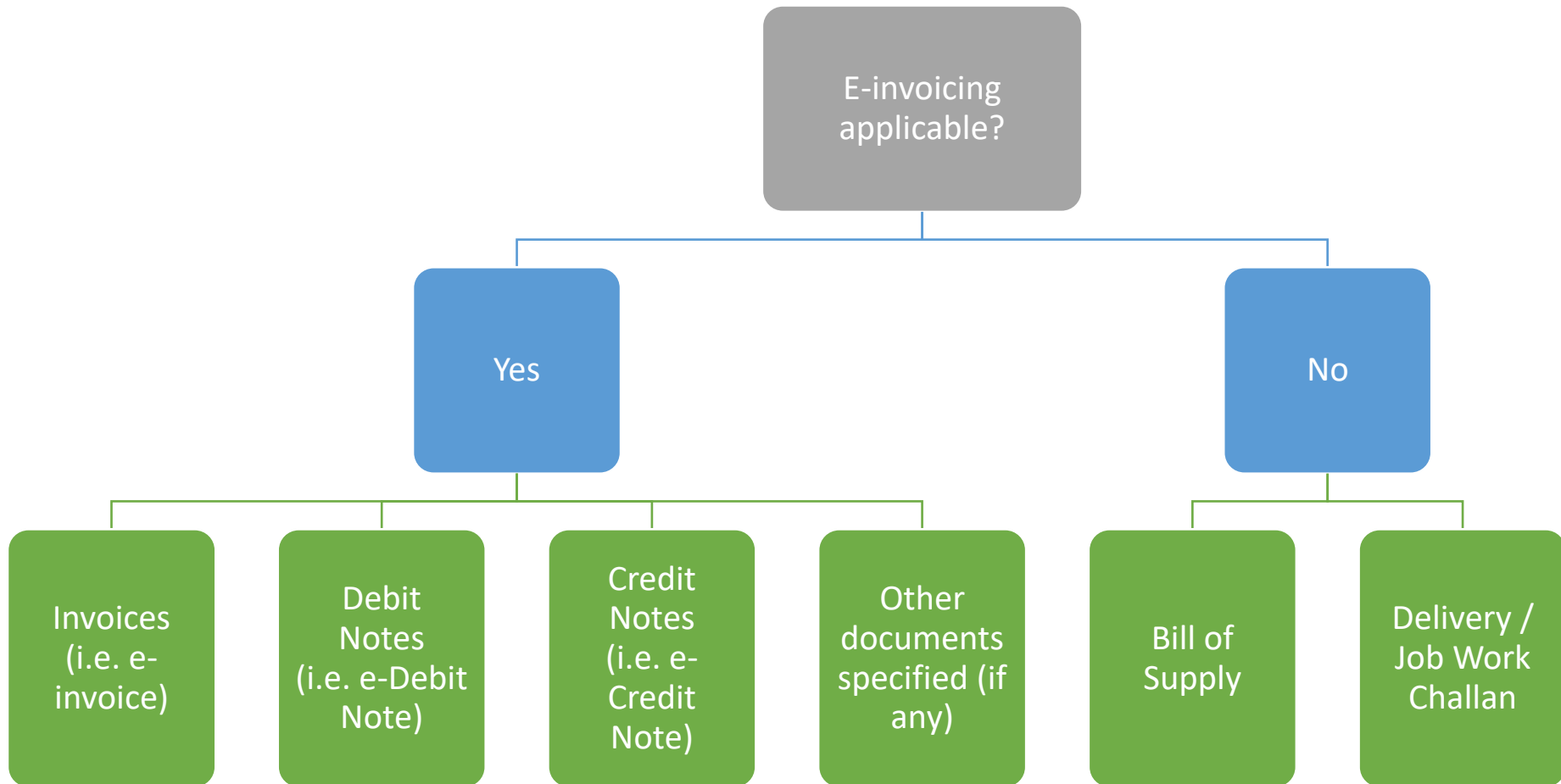
Types of documents!

What types of documents are to be reported to GST System?

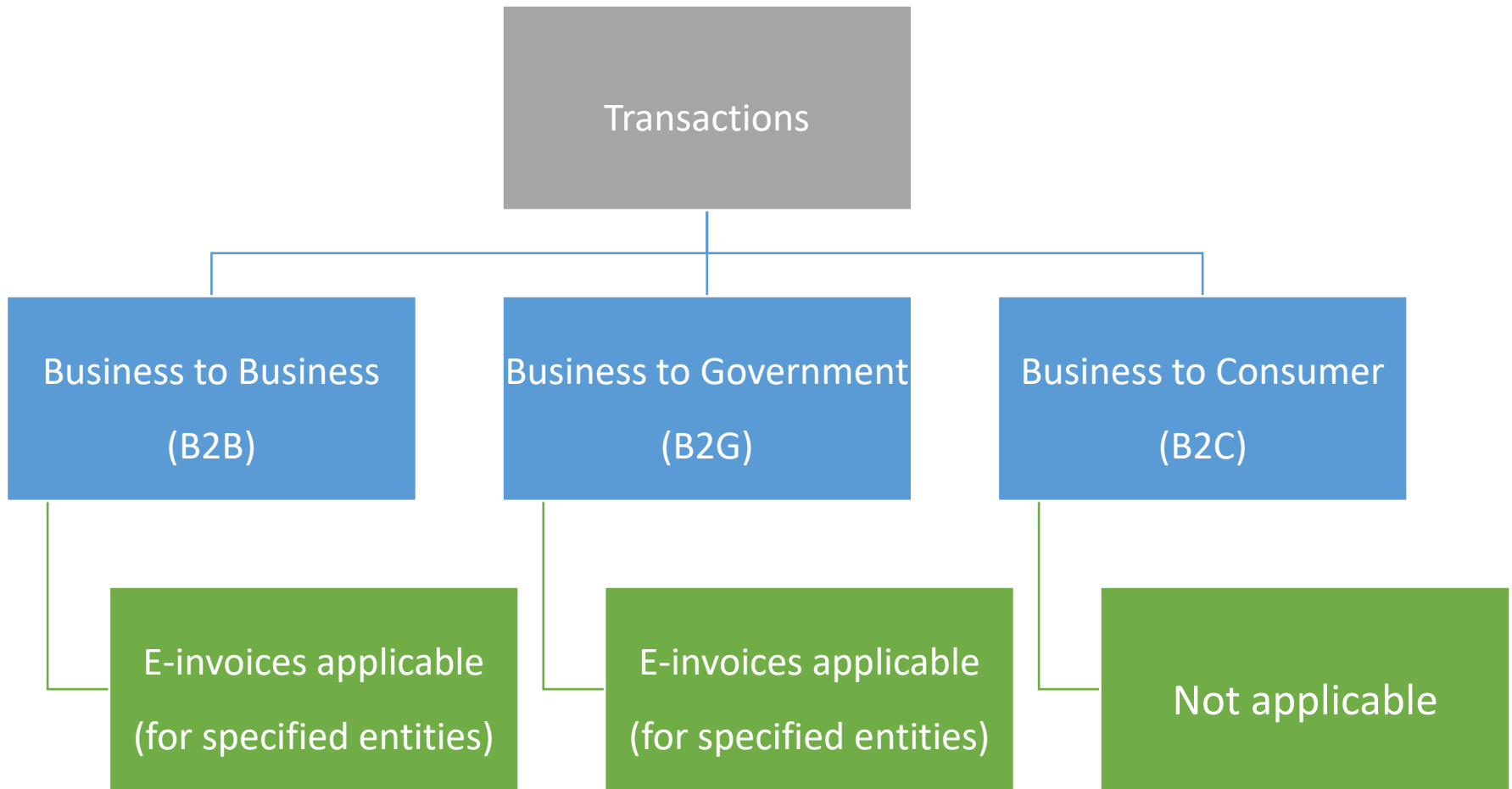
The taxpayers need to report the following documents to the e-invoice system.

- ***Invoice** by Supplier*
- ***Credit Note** by Supplier*
- ***Debit Note** by Supplier*

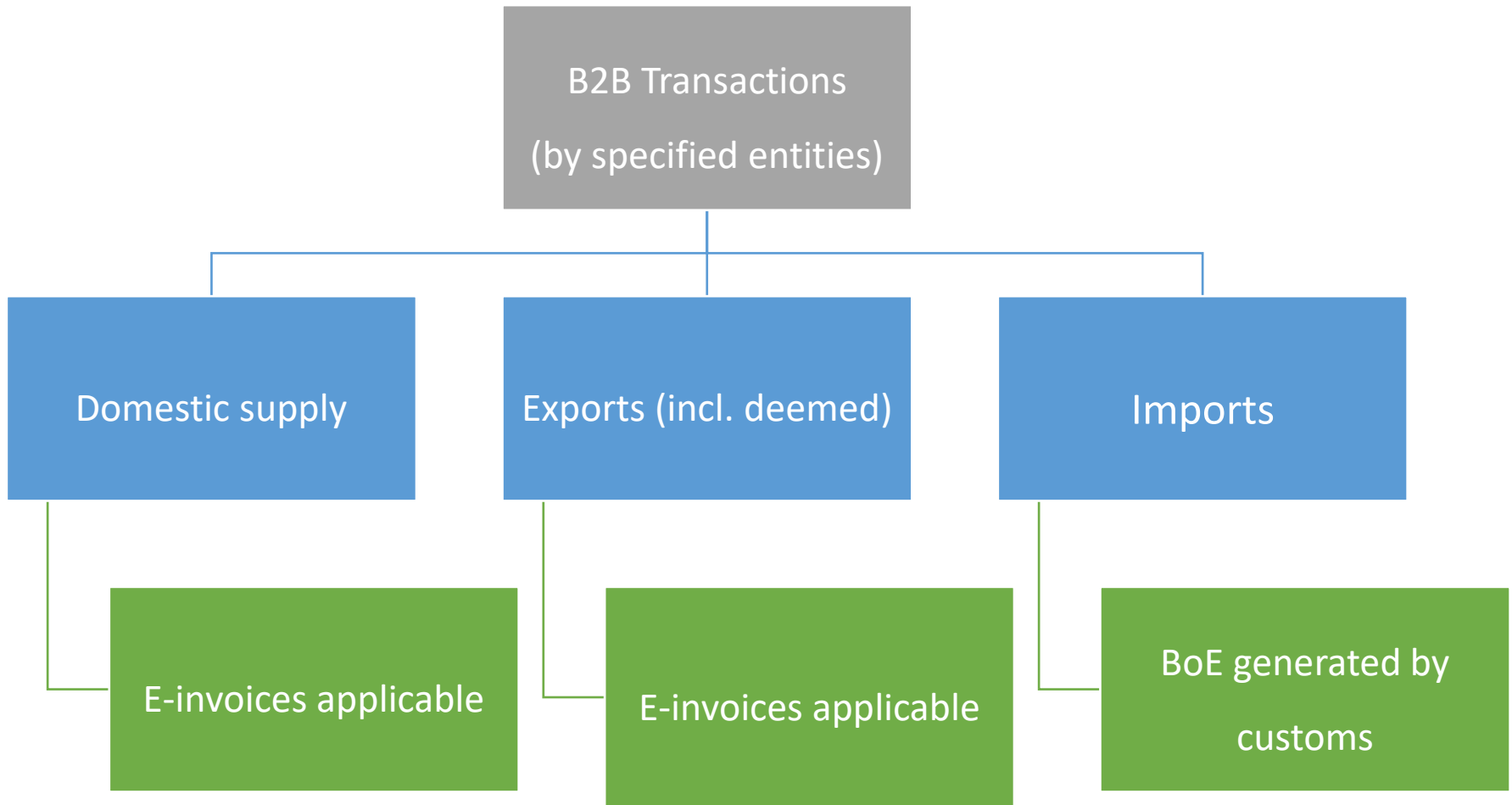
E-Invoicing – Types of Documents



E-Invoicing – Types of Transactions



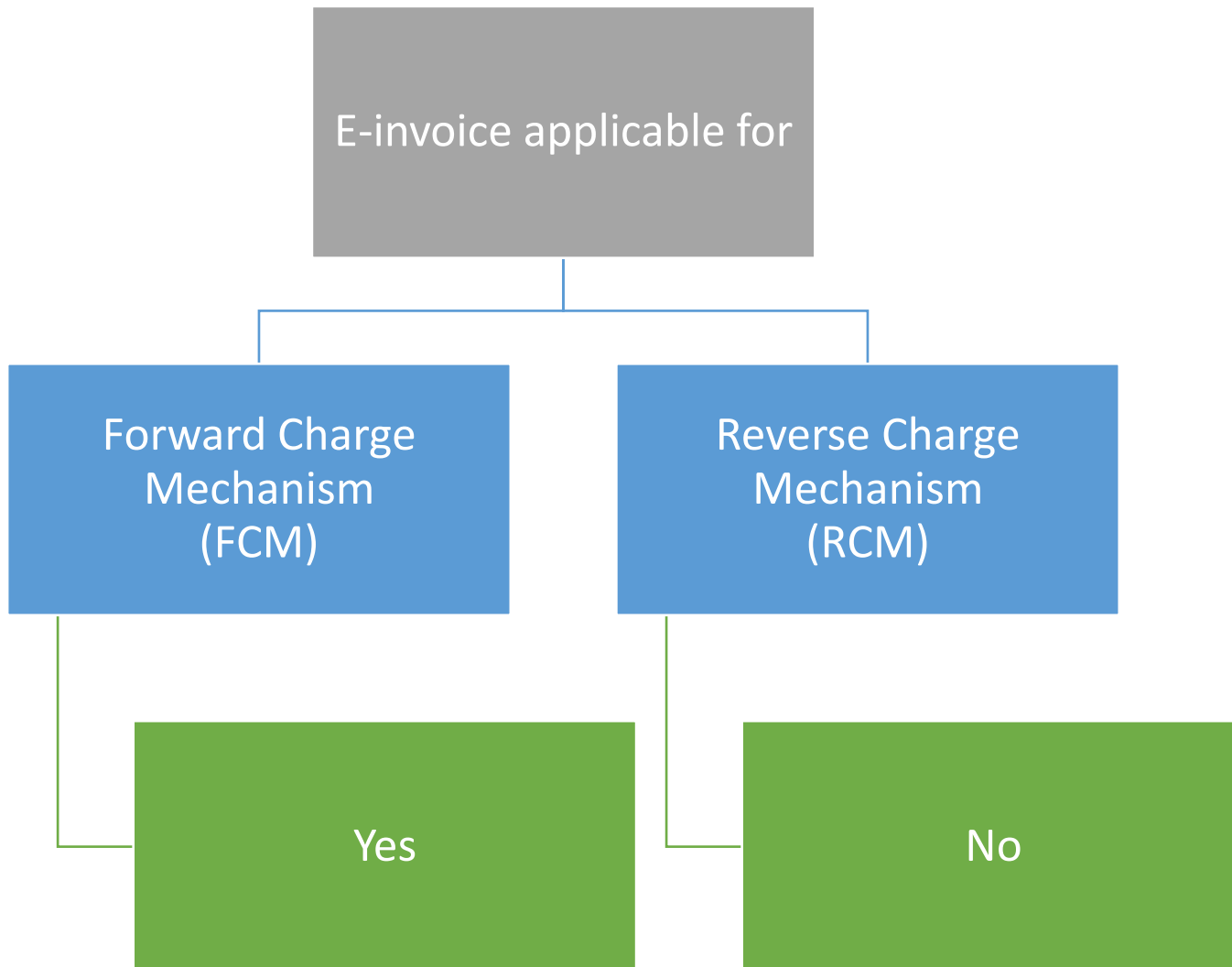
E-Invoicing – Domestic supply and Exports



Exports!

- 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.*

E-Invoicing – FCM and RCM

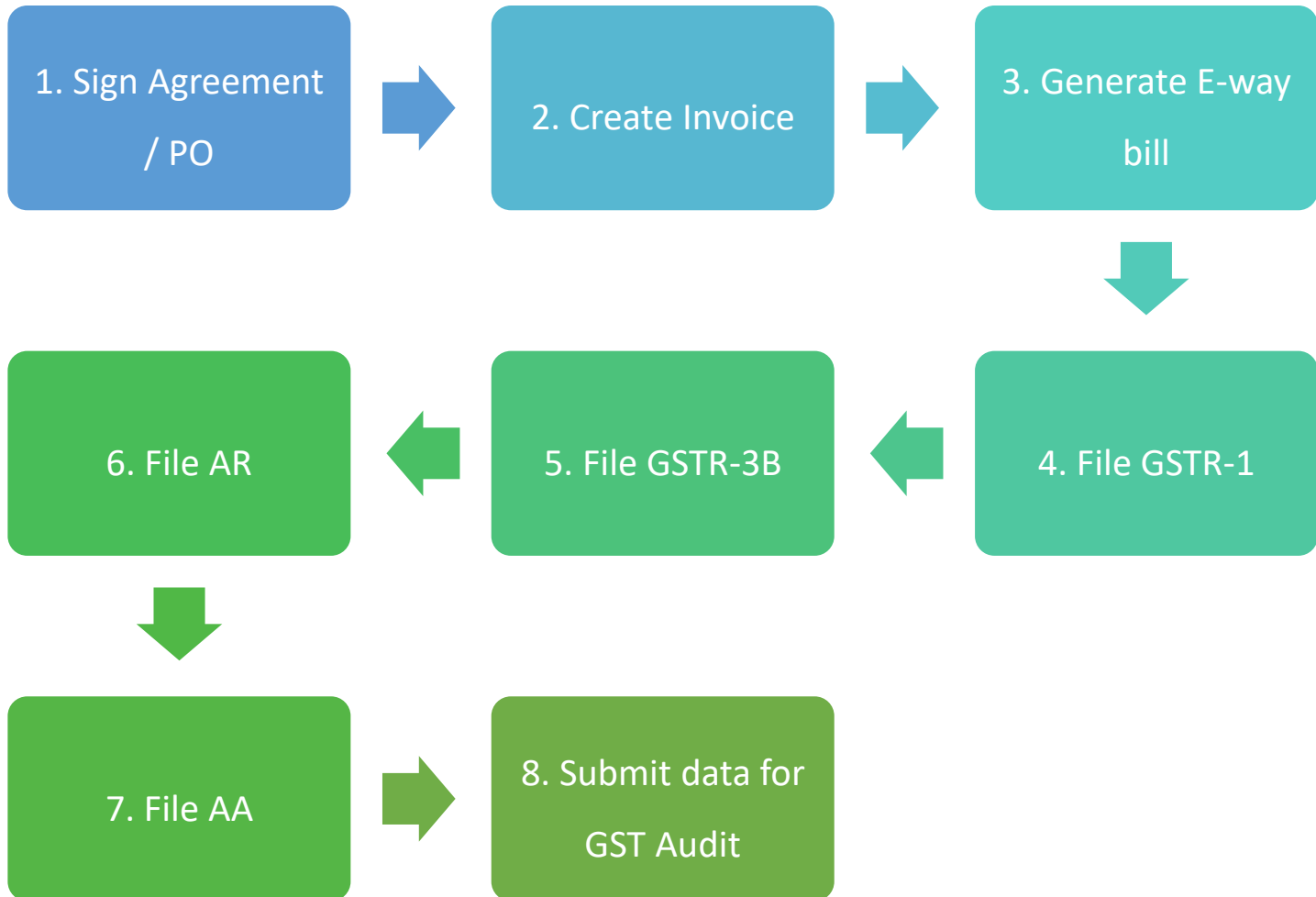


RCM!

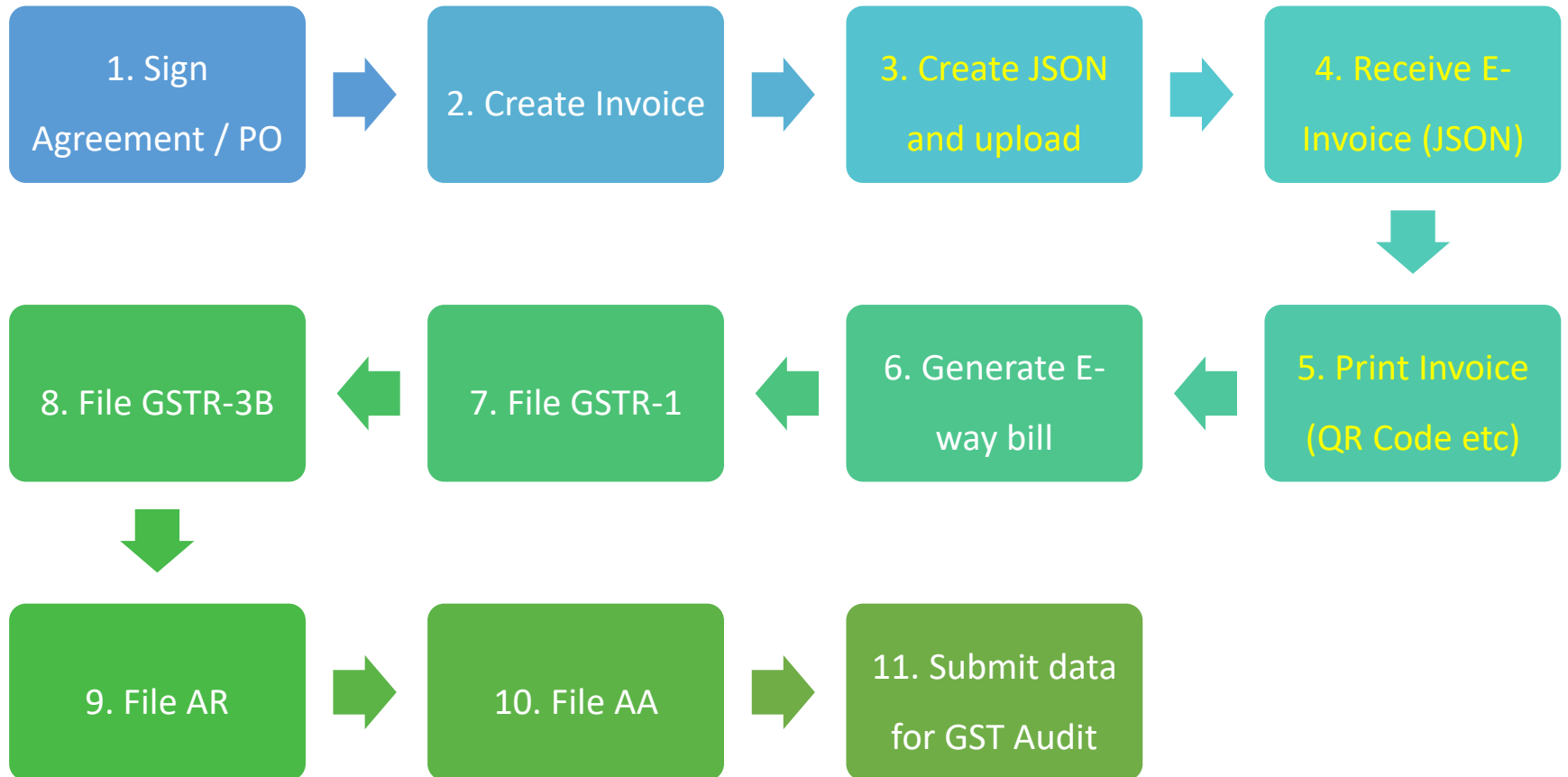
- *Will e-invoice schema cater to reverse charge mechanism?*
- *Yes, E-invoice system has a **reverse charge mechanism** reporting as well*
- Aforesaid, is for supplier and not recipient!

E-invoicing - Process

Process – Before!

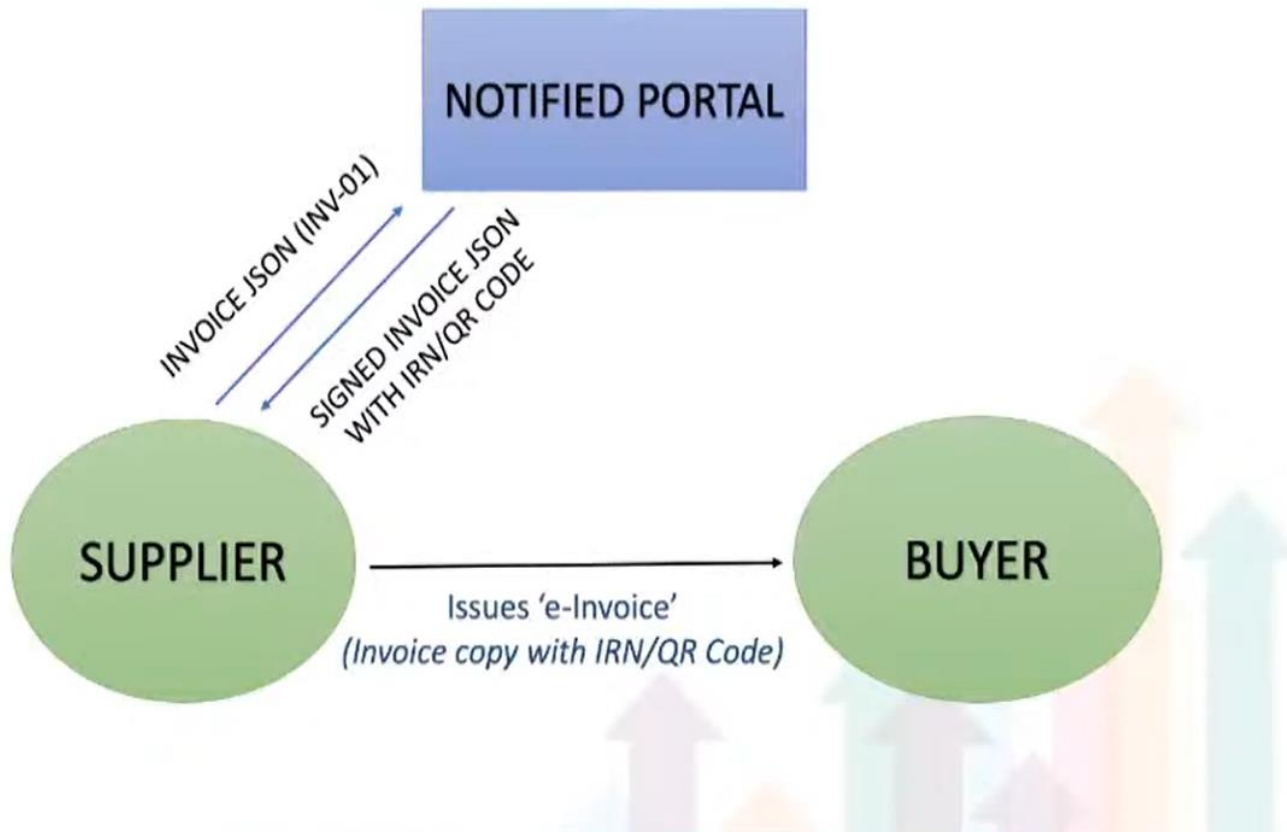


Process – After!



What will change!

Issuing invoice in e-invoicing scenario



Prepare or intimate!

- *Will businesses now be required to generate e-invoices on the GST portal or the e-invoice portal?*
- *No. 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. It is clarified again that the e-invoice means **NOT 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.*

Who will generate?

Who to generate!

E-way Bill

- Supplier, Recipient or
Transporter


E-invoice

- Supplier
- E-comm. operator

How to prepare E-invoicing?

E-invoicing – How to?

Taxpayer would use his **accounting** / ERP / tools for creating the electronic invoice



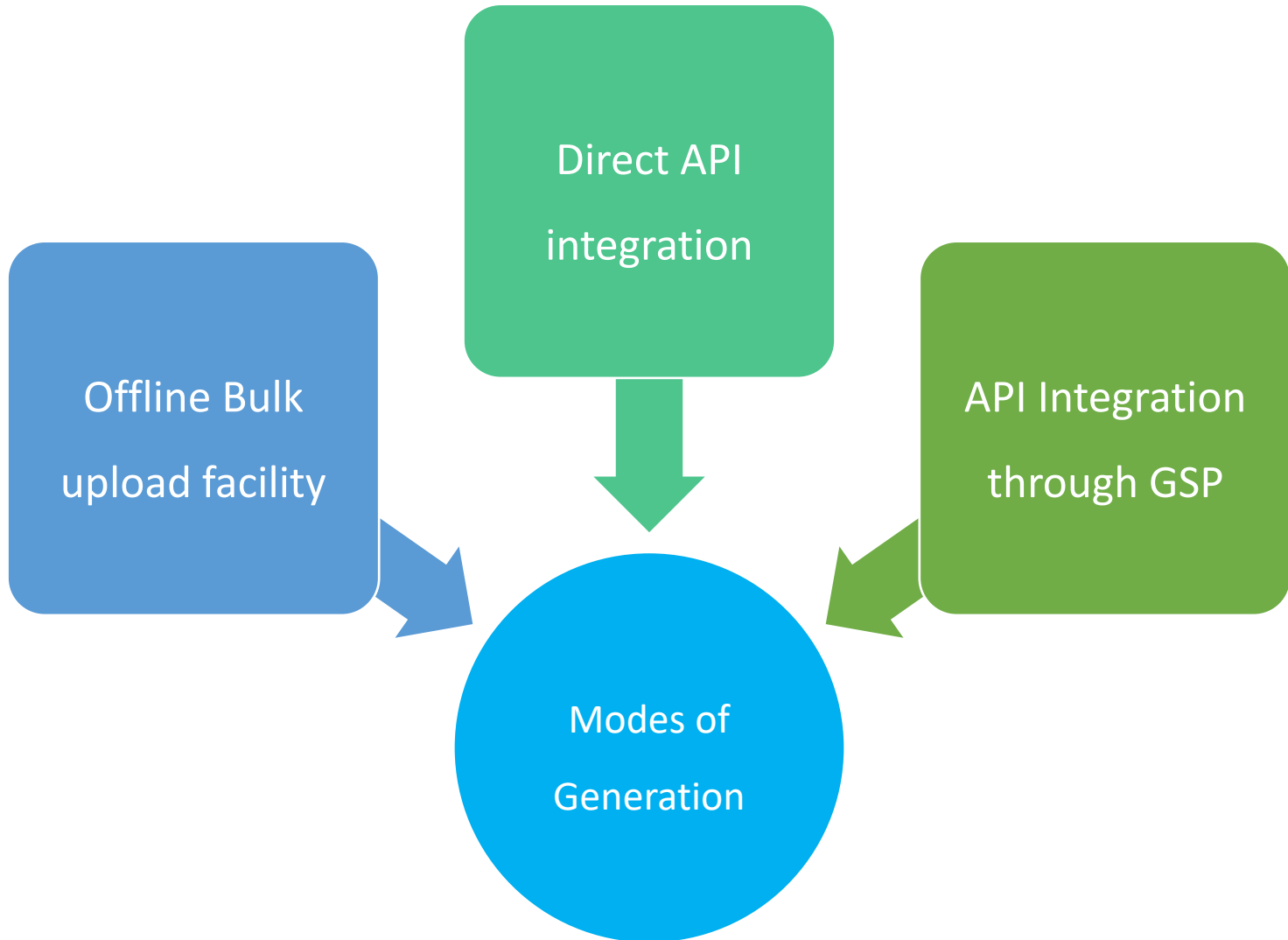
Create JSON



Website <https://einvoice1-trial.nic.in>

- User ID of EWB portal
- If not registered, then new registration

Modes of generation!



Process

Upload JSON

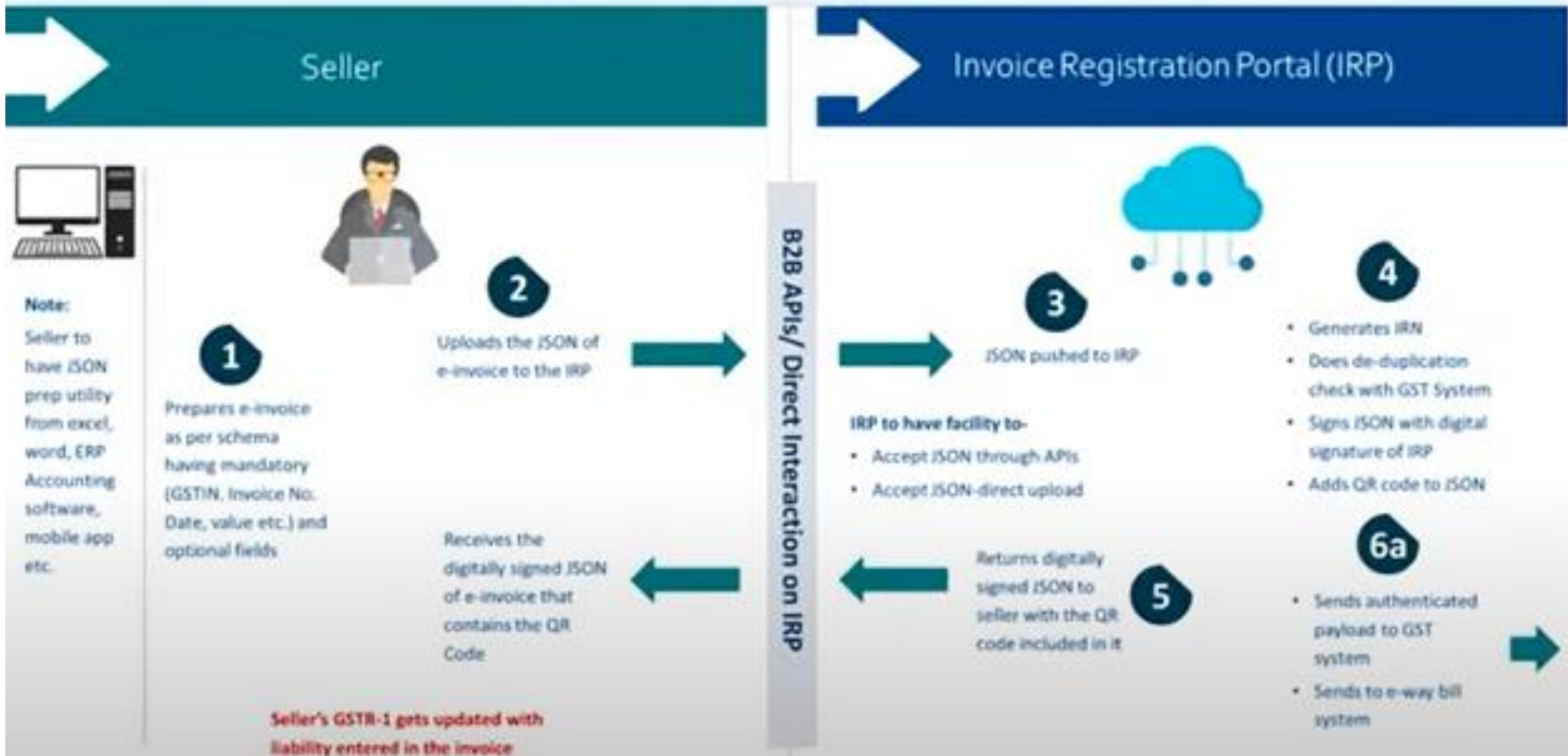
```
graph TD; A[Upload JSON] --> B[IRP to generate IRN, QR code and sign digitally]; B --> C[E-invoice - IRN, QR Code, Digitally signed by IRP];
```

IRP to generate IRN, QR code and sign digitally

E-invoice - IRN, QR Code, Digitally signed by IRP

Process –Seller IRP Flow of Activities

A. Seller-IRP Flow of Activities



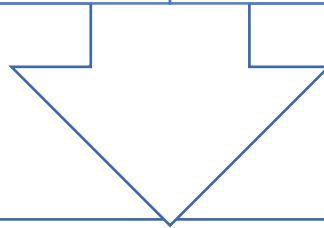
IRN and QR code

IRN and QR Code

After uploading JSON, validation by IRP various parameters like

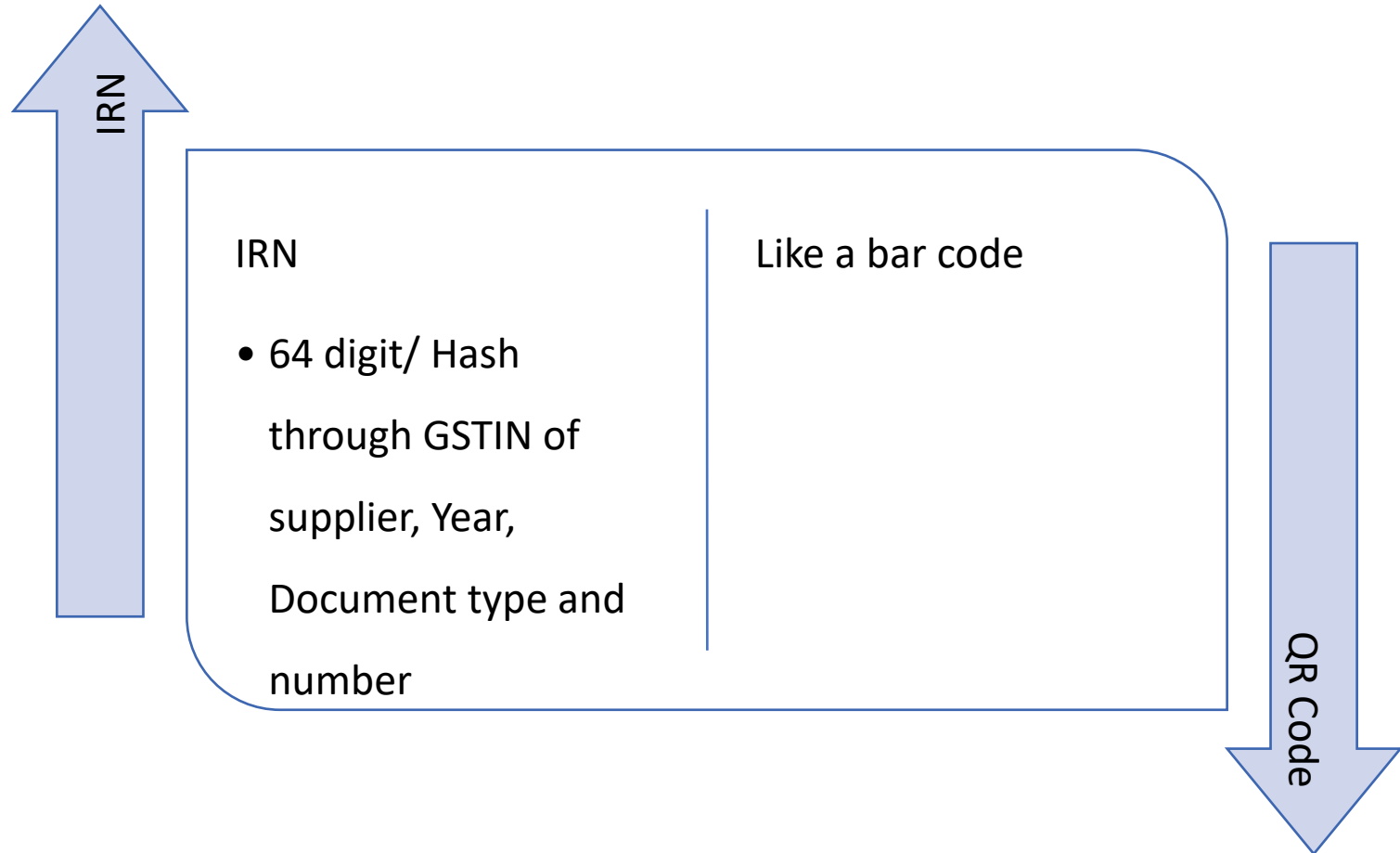
GSTIN of Supplier and Recipient

Invoice Number (Duplication Check)



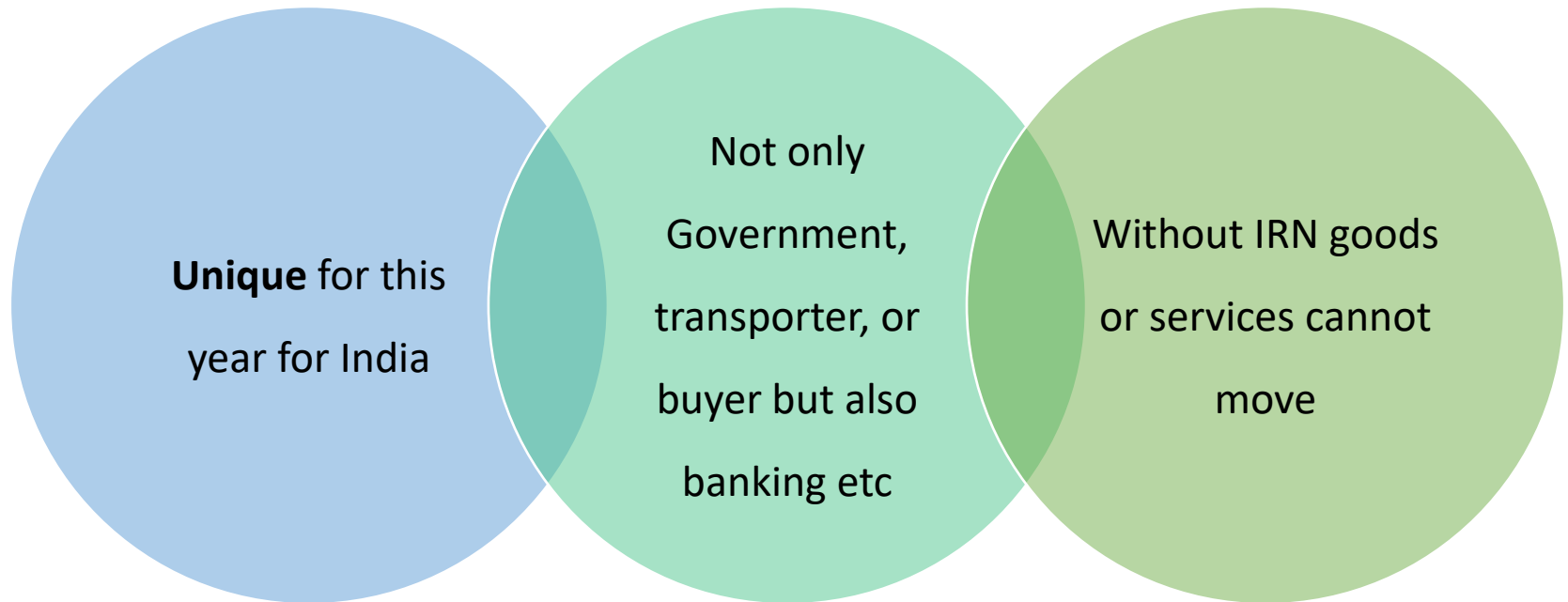
After validation, IRN and QR Code generated

IRN and QR Code



IRN

IRN – Relevance!



QR code

QR Code

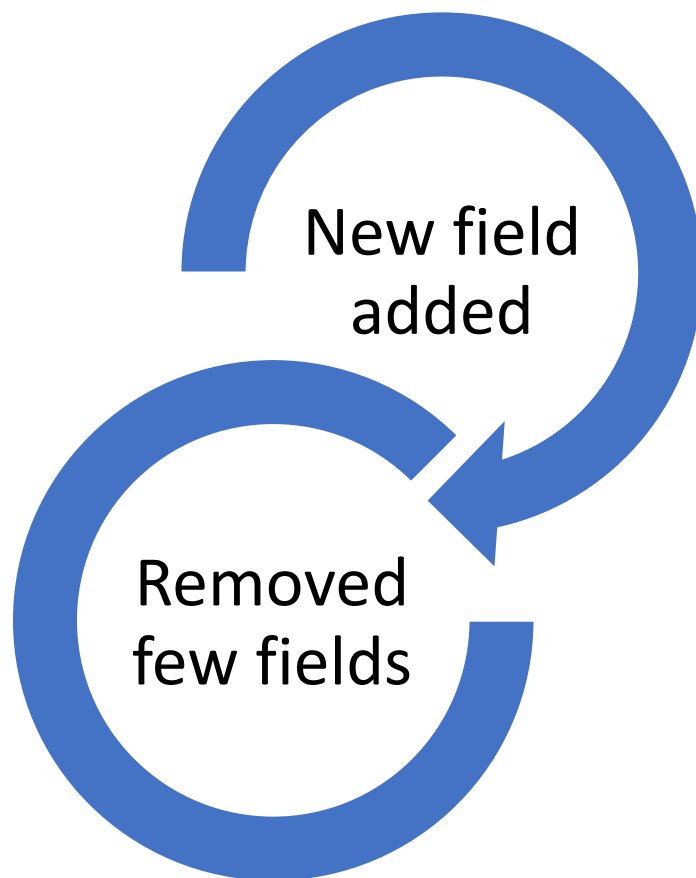
- Through QR code, following particulars will be available:
 1. GSTIN of supplier
 2. GSTIN of Recipient
 3. Invoice number as given by Supplier
 4. Date of generation of invoice
 5. Invoice value (taxable value and gross tax)
 6. Number of line items.
 7. HSN Code of main item (the line item having highest taxable value)
 8. Unique **Invoice Reference Number** (hash)

24 hrs!

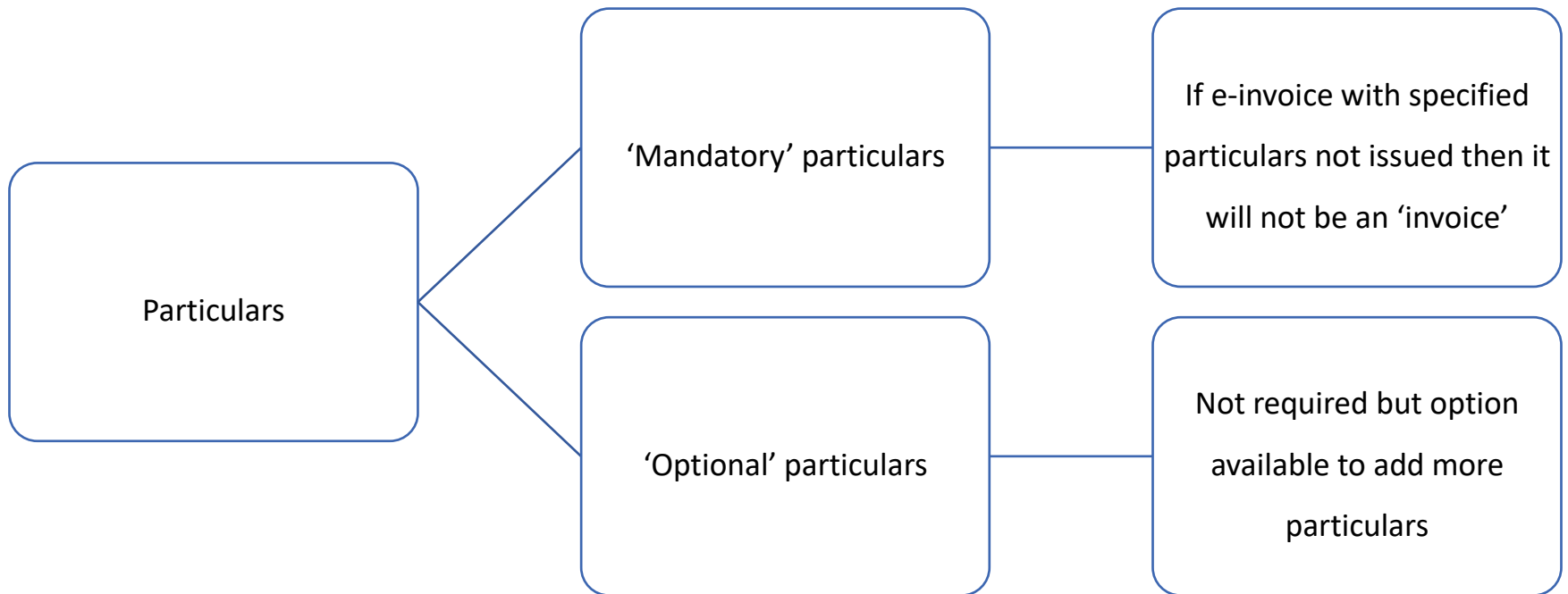
- *How long will the generated e-invoice be available in the government portal?*
- *Once the e-invoice system has validated and registered an IRN, it will be made available to the taxpayer for reference on e-invoice system for **only 24 hours**.*

Invoice contents

Schema of E-Invoice [Not. No 60/2020- CT)



E-Invoice Schema contents!



INV-01

12 parts

- 5 mandatory

133 fields

- 29 mandatory
- 16 conditional mandatory

New/ revised fileds!

Revised INV -01 revised Schema

New fields added

- '**Discount**' earlier at item level and now at invoice level also
- '**Other charges**' earlier at item level and now at invoice level also
- '**Export duty**' in extra information
- From State **names** to State **codes**
- Country **codes** to be published by Customs

Few Key Invoice Contents – ‘Mandatory’

1. Name of supplier

2. GSTIN of Supplier

3. Address of Supplier

4. Name of Buyer

5. GSTIN of Buyer

6. Total tax amount

7. Quantity etc

Few Invoice Contents – ‘Optional’

1. Contract Number

2. Project Reference

3. Vendor PO Reference

4. Origin Country of Item

5. Expiry Date

6. Warranty Date

7. Amount due /outstanding etc

Invoice Contents – Formats



- Human can understand
but machines cannot!

One schema, to serve them all!

- *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.*

Transporter details!

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

E-Invoice to have IRN!

- *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, 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.***

Printing e-invoice!

- *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.***

How to print e-invoice!

- [How to Print an E-Invoice?](#)

- *Here are the steps to follow:*

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

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

Step 3: Enter the ACK No. or 64 character length invoice reference number and click 'Go'

Digitally Signed Invoice



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National
Informatics
Centre



✓ This is Digitally Signed Invoice

Government of India e-Invoice System



1.e-Invoice Details

IRN : 11f153fbd9d3993fefe529dc0e7ebaa3bc02fc20
26212198e6c3fa6de66f4dd1 Ack. No : 12102603869 Ack. Date :09-06-2020 10:57:00

2.Transaction Details

Category : B2B Document No : NIC12/C5556656
Document Type : Invoice Document Date : 08-06-2020 e-Com GSTIN : 03bnpm9430m1kl

3.Party Details

Seller

Purchaser

Invoice copies

Invoice copies

Normal invoice copies

Goods [Rule 48 (1)]

- Original for recipient
- Duplicate for transporter
- Triplicate For Supplier

Services [Rule 48 (2)]

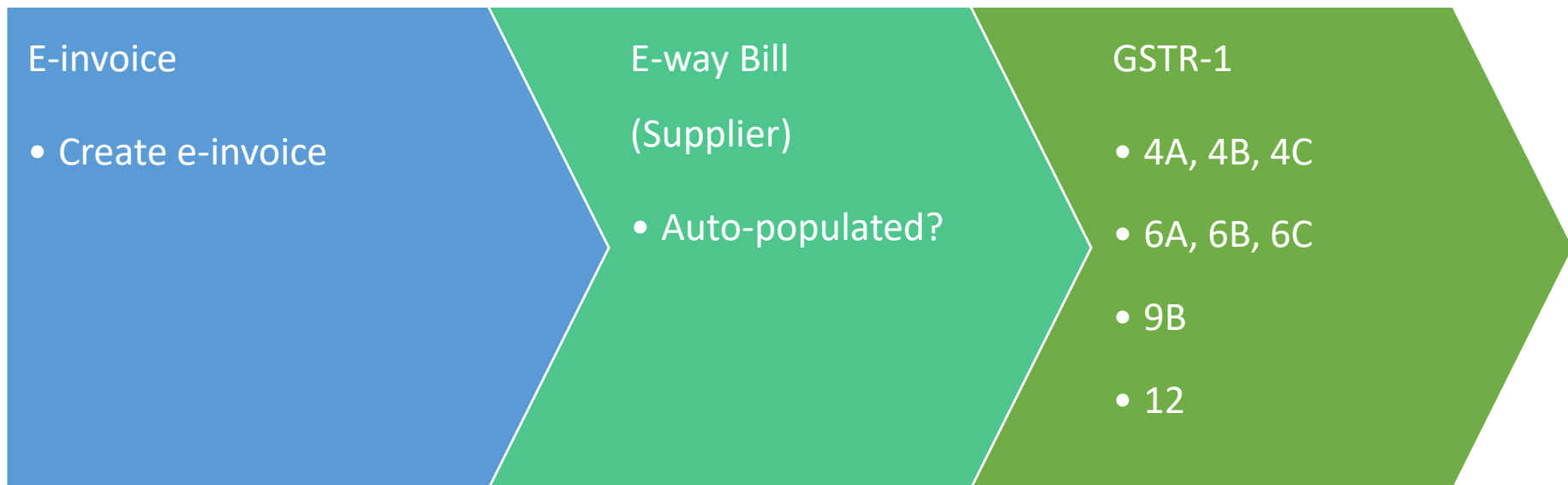
- Original for recipient
- Triplicate For Supplier

E-invoice

Rule 48 (1) and (2) not applicable to e-invoice
[refer Rule 48 (6)]

What happens after e-invoice is generated?

E-invoices – What happens afterwards?



GSTR 1 – Auto-population!

Table	Description
4	Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6
4A	Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator
4B	Supplies attracting tax on reverse charge basis
4C	Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)

GSTR 1 – Auto-population!

Table	Description
6	Zero rated supplies and Deemed Exports
6A	Exports
6B	Supplies made to SEZ unit or SEZ Developer
6C	Deemed exports
9	Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]
9B	Debit Notes/Credit Notes/Refund voucher (Registered)
12	HSN-wise summary of outward supplies

Cancellation of E-invoice

No deletion / modification but cancellation!

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.*


If there is a mistake or wrong entry in generated IRN, what has to be done ?

- *If there is a mistake, incorrect or wrong entry in the already generated IRN, then it **cannot be edited or corrected**. Only option is cancellation of e-invoice and generation of a new one with the new invoice. Once it is cancelled, the IRN cannot be generated on the same invoice.*

Clarification on e-invoice!



- *There is a facility to the user to cancel the IRN, if active e-way bill is not there. That is, the e-way bill is **not generated** or the e-way bill **generated and later cancelled**, then the user is allowed to cancel the IRN.*
 - https://einvoice1.gst.gov.in/Documents/eInvoice_process.pdf



Cancellation!



**GOODS AND SERVICES TAX
e - INVOICE SYSTEM**

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e-Invoice Cancel

Based On : Ack No. IRN

Enter Ack. No. :

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Cancellation!

If e-way bill not there



Then can be cancelled within 24 hours



Will be deleted from GSTR-1



Once cancelled then IRN cannot be generated on same invoice number

If e-way bill is there



Then cannot be cancelled

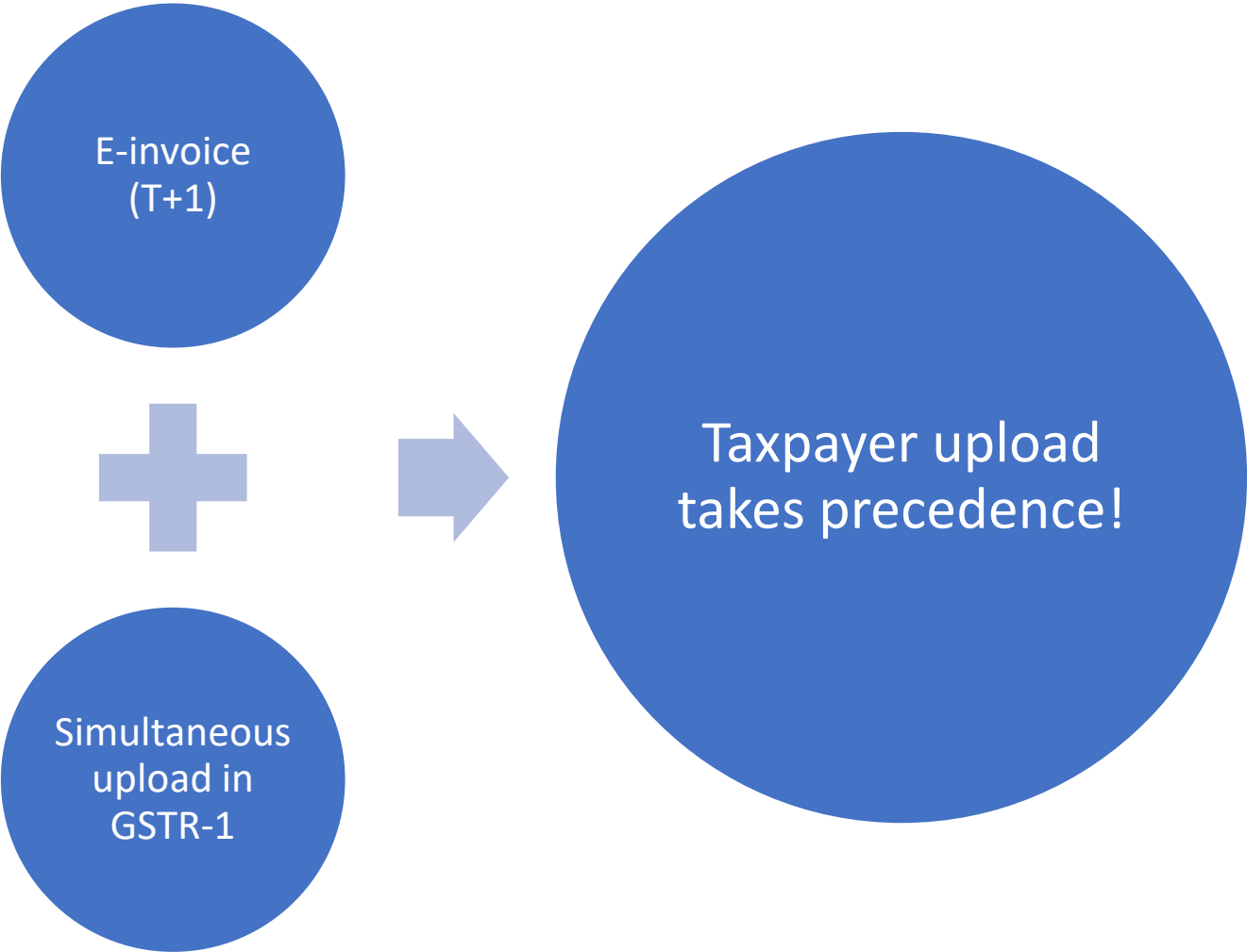


E-invoice - Corrections?

After generation of E-invoice:

- Subsequent changes can be done in GSTR-1!
- Audit trail will be available for Authorities

What if!



FAQ

What documents to carry!

- 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.

Digitally signed E-invoice

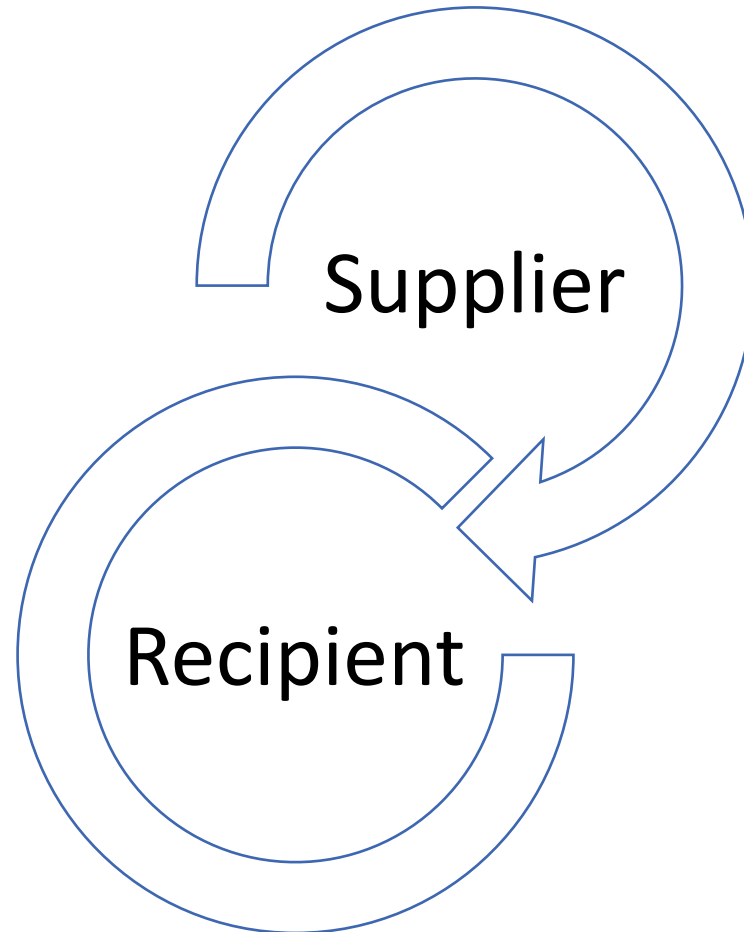
- *What is the meaning of Digitally signed E-Invoice?*
 - *The digitally signed invoice is one which has been digitally or electronically signed by the IRP after receiving the invoice upload from the supplier. That is, the government is authenticating the genuineness of the invoice submitted/registered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

Export E-invoices

- *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.*

E-invoicing – Challenges for Suppliers!

Challenges – Recipient



E-invoicing – For?

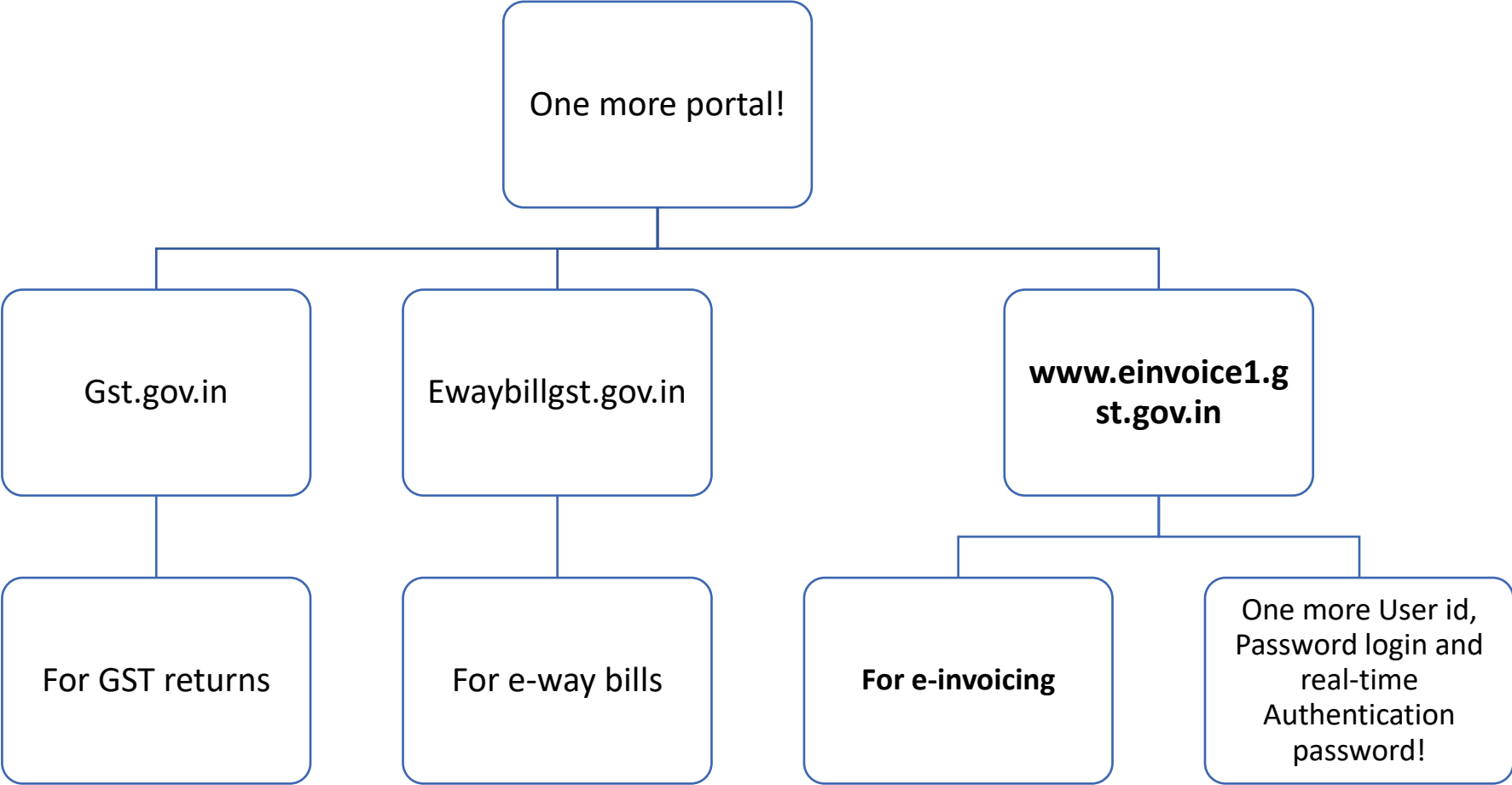
Tax evasion

- By below or above 500 crore?

Timing

- Increase in compliances!

Challenges – One more portal!




Challenges – One more compliance!


Login and check whether valid e-invoice generated



Login and check whether details auto populated in e-way bill

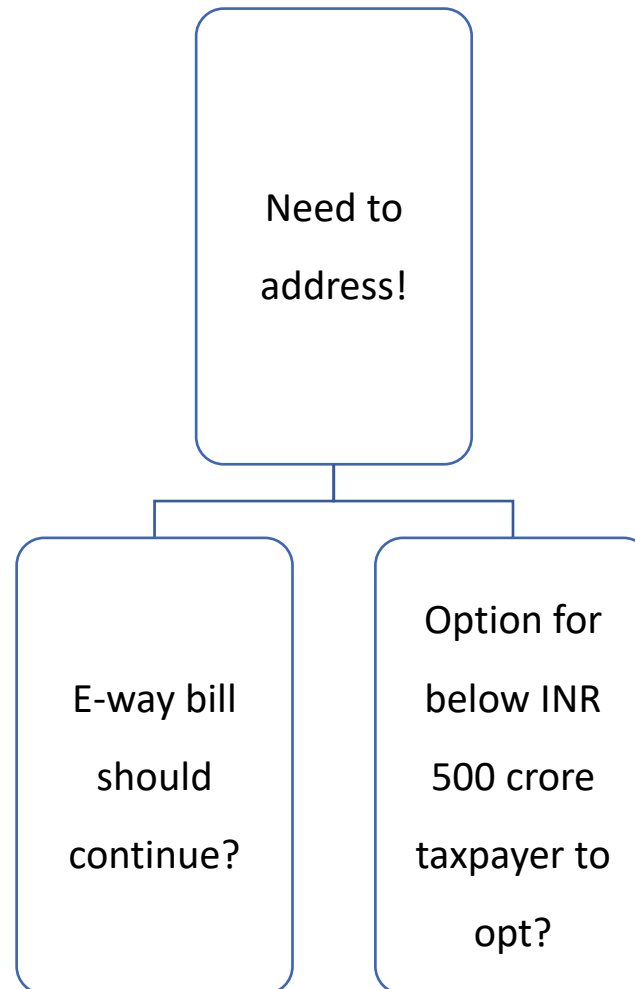


Login and check whether details auto populated in GSTR-1



Call/ email and check whether details auto-populated in GSTR -2A of buyer

Challenges – Others!

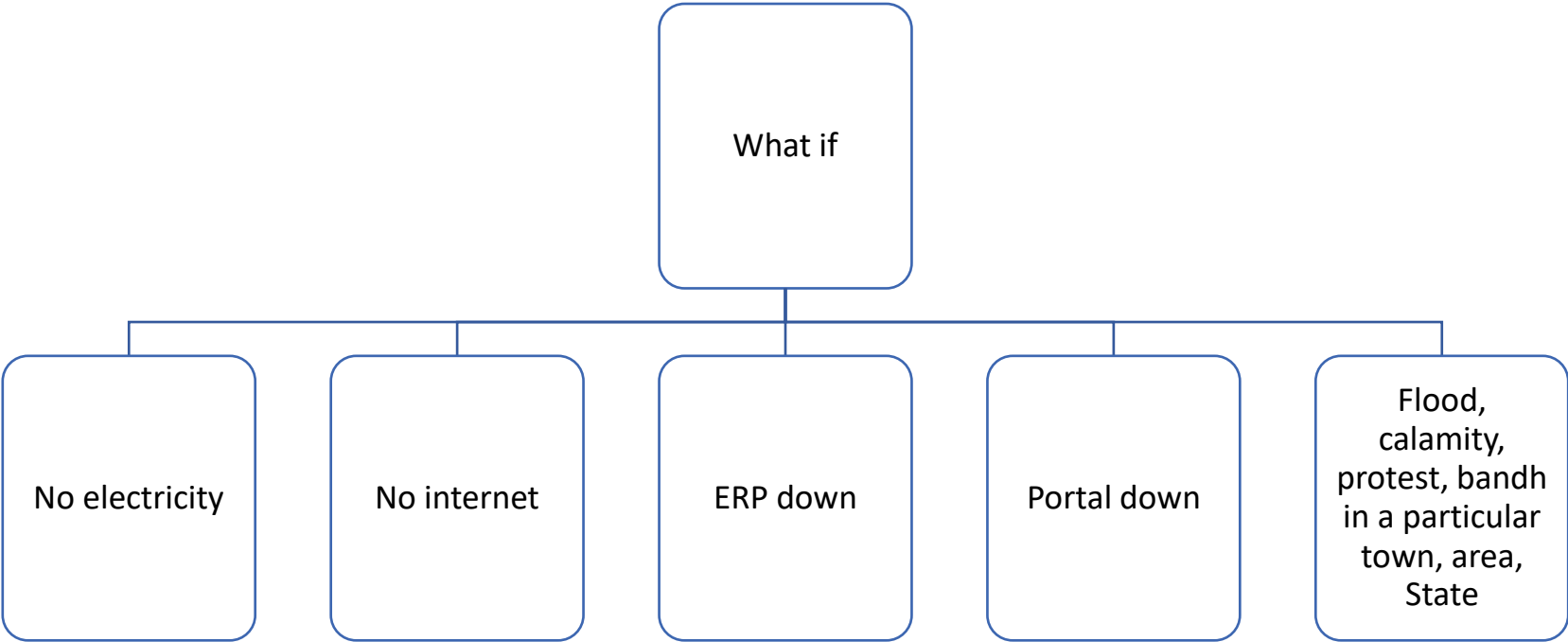


Challenges – Re-conciliations!

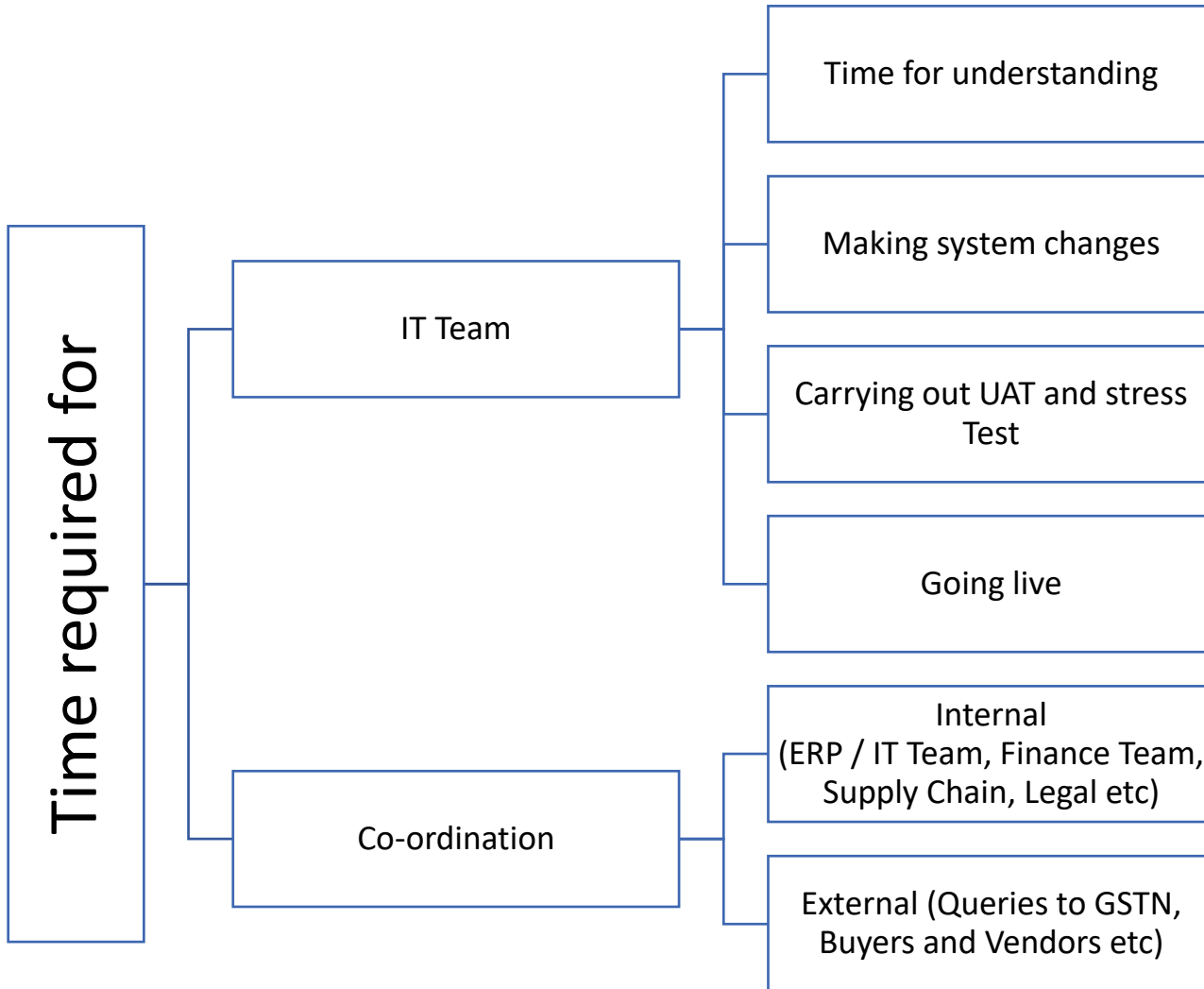
Few more re-conciliations!

- E-invoices (B2B) and normal invoices (B2C) vis-à-vis GSTR-1
- E-invoices and normal invoices received vis-à-vis GSTR 2A
- E-invoices vis-à-vis IRN generated
- E-invoices vis-à-vis E-way Bill

Challenges – What if?



Challenges – Paucity of time!



E-invoicing – Challenges to Recipient

How to verify e-invoice!


How to verify e-invoice!



- *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.*

Verify!

Verify Signed Invoice - nic.einvoic x +

← → ↻ einvoice1.gst.gov.in/Others/VSignedInvoice ☆ G 🔍 f + ☰ 👤 ⋮

 **GOODS AND SERVICES TAX**
e - INVOICE SYSTEM
सत्यमेव जयते

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Verify Signed Invoice

This Option is used to Verify the Signature and the content of the Invoice by uploading the JSON Signed file.

Upload JSON File :

Note: Please Upload file with ".JSON" extension only.

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Challenges – Expenses

Particulars	Goods	Service
<ul style="list-style-type: none">• Tax Invoice / BoS• QR Code, if applicable• E-way bill, if applicable	<ul style="list-style-type: none">• Yes• Yes• Yes	<ul style="list-style-type: none">• Yes• Yes• NA

Recipient of Goods and/or Service

Whether Authorities will request
for e-invoice?

Whether separate record is
required to be maintained for e-
invoices?

How to maintain separate
expenses to trace applicable
documents?

Recipient of Goods and/or Service

Initiate **discussion** with the vendor about applicability of E-Invoice and/or turnover confirmation

Expenses with e-invoice and without e-invoice could be accounted **separately** to trace valid Tax Invoice

Appropriate **clause** to be included in the Agreement and/or PO to cover the risk of ITC on account of Non-compliance from vendor

Recipient of Goods and/or Service

Goods and or services sold on or before 1st October 2020 but returned **after 1st October 2020**, ensure that CN with QR code is generated

Way Forward

Way Forward

Few days left for implementation – UAT!

Represent to Authorities if concern during testing!

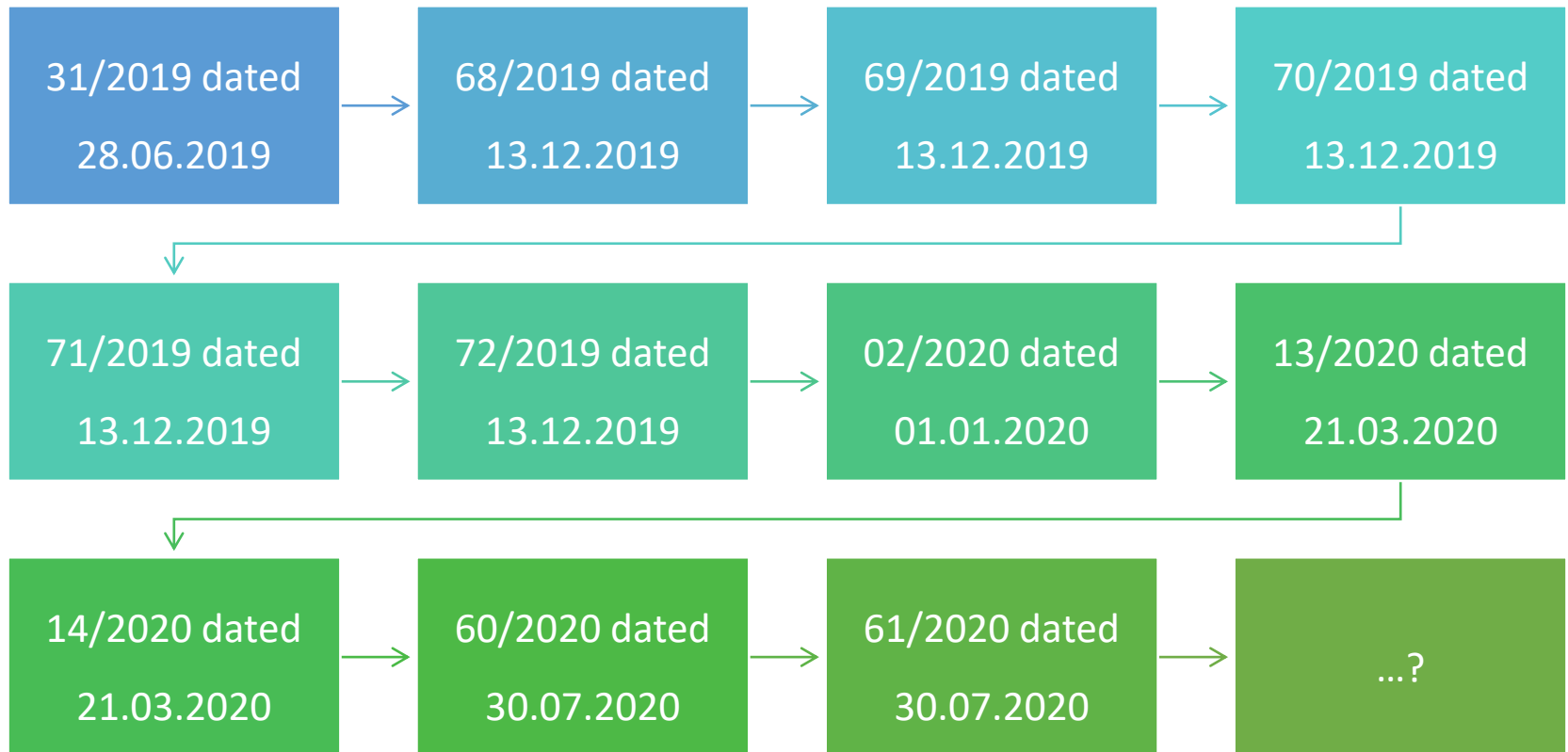
Internal Team Training for

- Procurement Team
- Sales Team
- Accounts Team
- Logistics Team

E-invoicing

Official Documents and Details

Notification – Chronology!



Official documents/ links on E-invoicing

No.	Notification	Remark	Amended later by
1.	31/2019-CT	Enabling power for QR code on invoice	60/2020-CT
2.	68/2019-CT	Sub-rule (4), (5) and (6) introduced in Rule 48	-
3.	69/2019-CT	http://www.einvoice1.gst.gov.in/ portals notified	-
4.	70/2019-CT	E-invoice date for INR 100 crore notified as 01.04.2020	13/2020-CT

Official documents/ links on E-invoicing

No.	Notification	Remark	Amended later by
5.	71/2019-CT	Date for QR code notified as 1.04.2020	-
6.	72/2019-CT	QR code for B2C from 1.04.2020	14/2020-CT
7.	02/2020-CT	Format INV-01 introduced	60/2020-CT
8.	13/2020-CT	Applicable for INR 100 crore from 1.04.2020	61/2020-CT
9.	14/2020-CT	Dynamic QR Code from 1.10.2020	-

Official documents/ links on E-invoicing

No.	Notification	Remark	Amended later by
10.	60/2020-CT	INV-01 substituted	-
11.	61/2020-CT	Turnover increased to INR 500 crore and SEZ excluded	-

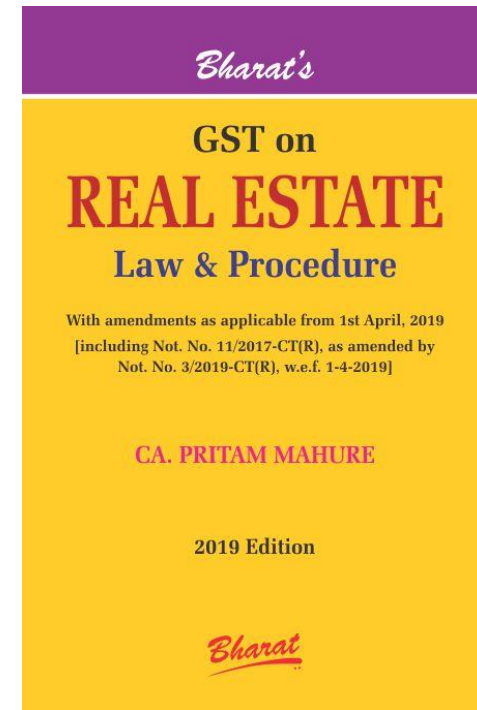
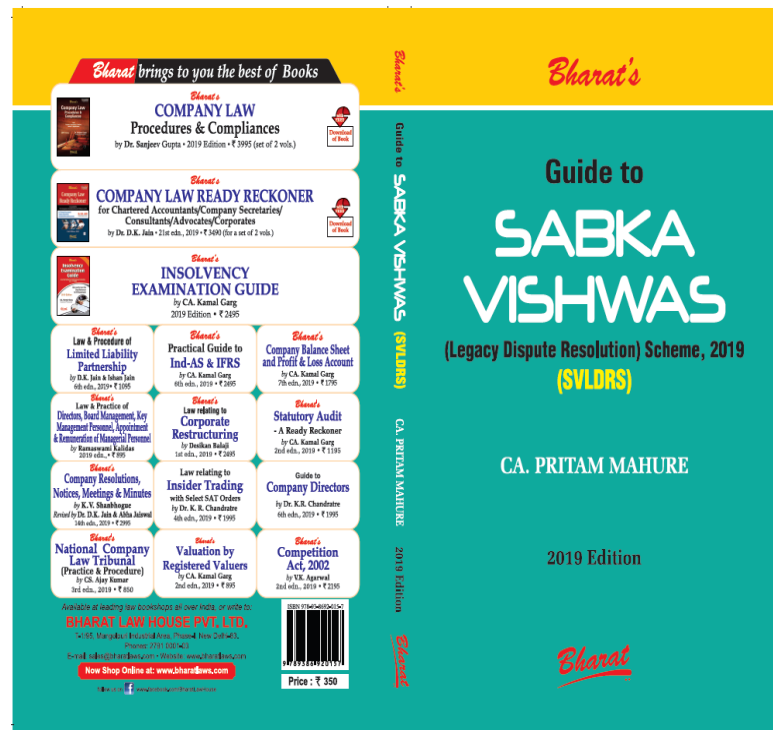
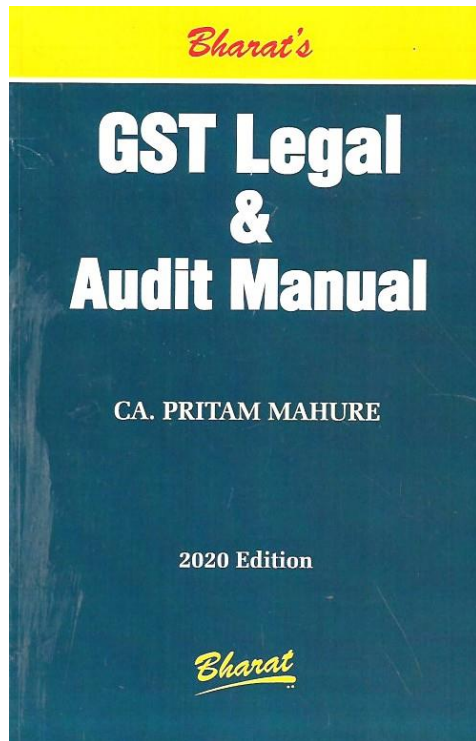
Official documents/ links on E-invoicing

No.	Link to Other Documents
1.	<u>Rule 48 of CGST Rules</u>
2.	<u>Format of INV-01</u>
3.	<u>User Manual –Web System</u>
4.	<u>User Manual –Bulk Uploading</u>
5.	<u>Computer Based Training</u>
6.	<u>FAQ</u>
7.	<u>FAQ on QR Code</u>
8.	<u>E-Invoice System</u>
9.	<u>1st Webinar on e-invoice by GSTN -14th August'20</u>

Feedback!

- Say line items is more than 1,000
 - Support.einv.api@gov.in

Our Books



Thank you!

CA Pritam Mahure and Associates

Happy to Discuss

For suggestions: Pritam.mahure@lawgical.in / vaishali.kharde@lawgical.in / info@lawgical.in /
+91 9920644648/ +91 95610 05039/ +91 90988 90333/ 020-27293425

[E-books on GST](#)

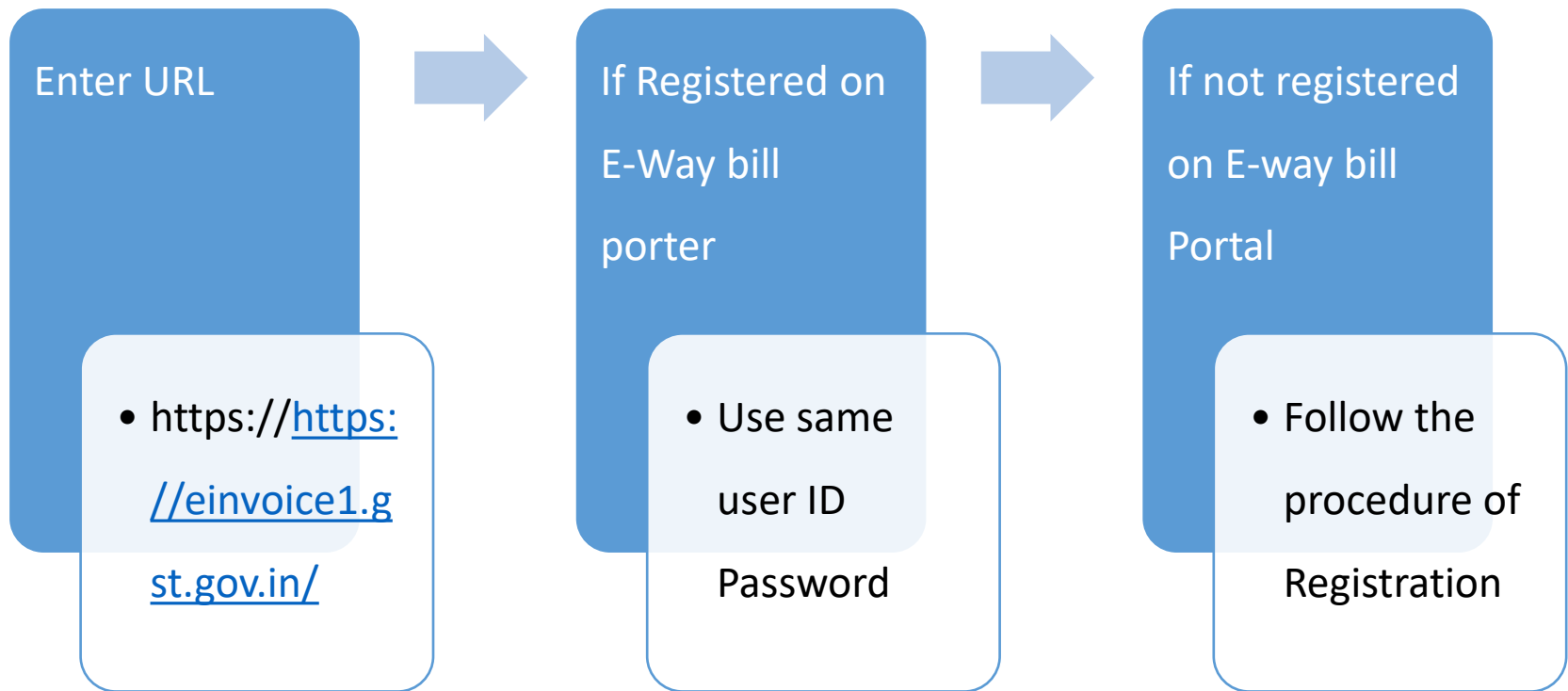
[E-books on How to be Future Proof](#)

Smile please 😊

Annexures

Registration to E-Invoice System

Registration for e-invoice system



Registration for e-invoice system



GOODS AND SERVICES TAX
e - Invoice System

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Centre

Home 🏠 Laws 📖 Help 🆘 Search 🔍 Contact Us 📞 **Registration 📄** Login ➡

E-Invoice

LATEST UPDATES

- 14 JAN** • Launch of e-Invoice Portal in Sandbox
- 14 JAN** • Launch of Bulk e-Invoice Facility in Sandbox
- 07 JAN** • Launch of e-Invoice APIs in Sandbox

Registration Form

The screenshot displays the 'e-Invoice Registration Form' interface. At the top left, there is the Government of India emblem and the text 'GOODS AND SERVICES TAX e - INVOICE SYSTEM' with the motto 'सत्यमेव जयते'. At the top right, there are logos for 'NATION TAX MARKET' and 'NIC National Informatics Centre'. The main heading is 'e-Invoice Registration Form' with a note '[* indicates mandatory fields]'. The form contains a 'GSTIN*' field, a captcha image showing 'RUHCY' with a refresh icon, an input field for the captcha, and 'Go' and 'Exit' buttons.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

सत्यमेव जयते

NATION TAX MARKET

NIC National Informatics Centre

e-Invoice Registration Form [* indicates mandatory fields]

GSTIN*:

RUHCY

ENTER ABOVE CAPTCHA

Go Exit

Version 1.01

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Figure2: -in
e vo
ic Registration form 1.

Registration Form



GOODS AND SERVICES TAX
e - INVOICE SYSTEM

सत्यमेव जयते



e-Invoice Registration Form

[*indicates mandatory field]

GSTIN*:

18AAMFR9641Q2Z3



UPSL4

Go

Exit

Applicant Name :

RAM GENERATORS

Trade Name :

RAM GENERATORS

Address Line 1 :

400

Address Line 1 :

Kamrup

City :

Kamrup

PIN :

781001

State :

ASSAM

Mail ID :

****4@hi2.in

Mobile :

*****0123

Note : If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'

Send OTP

Update from GST Common Portal

Registration Form



GOODS AND SERVICES TAX
e - INVOICE SYSTEM




e-Invoice Registration Form

[*Indicates mandatory fields]


GSTIN*:	<input type="text" value="18AAMFR9641Q2Z3"/>
	<input type="text" value="4XBPD"/>
	<input type="text" value="E2Z5N"/>
	<input type="button" value="Go"/> <input type="button" value="Exit"/>
Applicant Name :	<input type="text" value="RAM GENERATORS"/>
Trade Name :	<input type="text" value="RAM GENERATORS"/>
Address Line 1 :	<input type="text" value="400"/>
Address Line 2 :	<input type="text" value="GUWAHATI"/>
City :	<input type="text" value="Kamrup"/>
PIN :	<input type="text" value="781001"/>
State :	<input type="text" value="ASSAM"/>
Mail ID :	<input type="text" value="****4@hi2.in"/>
Mobile :	<input type="text" value="*****0123"/>
<p>Note : If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'</p>	
<input type="button" value="Send OTP"/> <input type="button" value="Update from GST Common Portal"/>	
Enter OTP:	<input type="text"/> <input type="button" value="Verify OTP"/>

Registration Form




GOODS AND SERVICES TAX
e - INVOICE SYSTEM


सत्यमेव जयते



**NATION
TAX
MARKET**



NIC एन आई सी
National
Informatics
Centre




Forgot Password

[*indicates mandatory fields]

User Name* :

GSTIN* :


F4BZE

Registered Mobile No* :

Enter OTP* :

Password* :

ConfirmPassword* : Enter Password

Version 1.0

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Logging into E-invoice System

GOODS AND SERVICES TAX
e - Invoice System

Click Login

Home Laws Help Search Contact Us Registration **Login**

system. Taxpayers with turnover of 500Cr and above are enabled for e-invoicing System. Taxpayers with turnover of 100 - 500 Cr and above are ena

LATEST UPDATES

- 01 JAN** • Launch of e-Invoice Portal in Sandbox
- 07 JAN** • Launch of e-Invoice APIs in Sandbox
- 10 FEB** • Launch of Bulk e-Invoice Facility in Sandbox

- Existing users of eWayBill system can use their credentials to login. New users can register through the registration link in the portal.
- Taxpayers with turnover of Rs. 500 cr & above in the previous financial year are enabled to login in this portal.
- Taxpayers with turnover of 100 - 500 Cr are enabled for e-invoicing System only on Sandbox or Testing, but not on Production.

IMPORTANT LINKS

- Website Policies
- Terms and Conditions
- Disclaimer
- Sitemap
- GST Common Portal
- Central Board of Indirect Taxes and Customs
- State Tax Websites
- Help
- National Portal
- National Informatics Centre
- Goods and Services Tax Network
- Last Updated: 12-05-2020

Version 1.01 This site can be best viewed in Firefox 43.5 and above, IE 11 and above, chrome 45 and above. To check your browser version [click here](#) © 2020 - Powered By National Informatics Centre.

Main Menu

The screenshot displays the main menu of the Goods and Services Tax e-Invoice System. The header features the Government of India emblem, the text "GOODS AND SERVICES TAX e - INVOICE SYSTEM", and logos for "NATION TAX MARKET" and "NIC National Informatics Centre". A navigation sidebar on the left includes options like e-Invoice, MIS Reports, User Management, API Registration, Change Password, Update, and e-Way Bill. The main content area is titled "Dash Board" and contains two summary cards: "Generations" (blue header) and "Cancelled" (red header). Both cards show data for "Yesterday" and "During This month".

Category	Yesterday	During This month
Generations		
Cancelled		

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Options under E-invoice

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

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

Dash Board

Generations

Yesterday
During This month

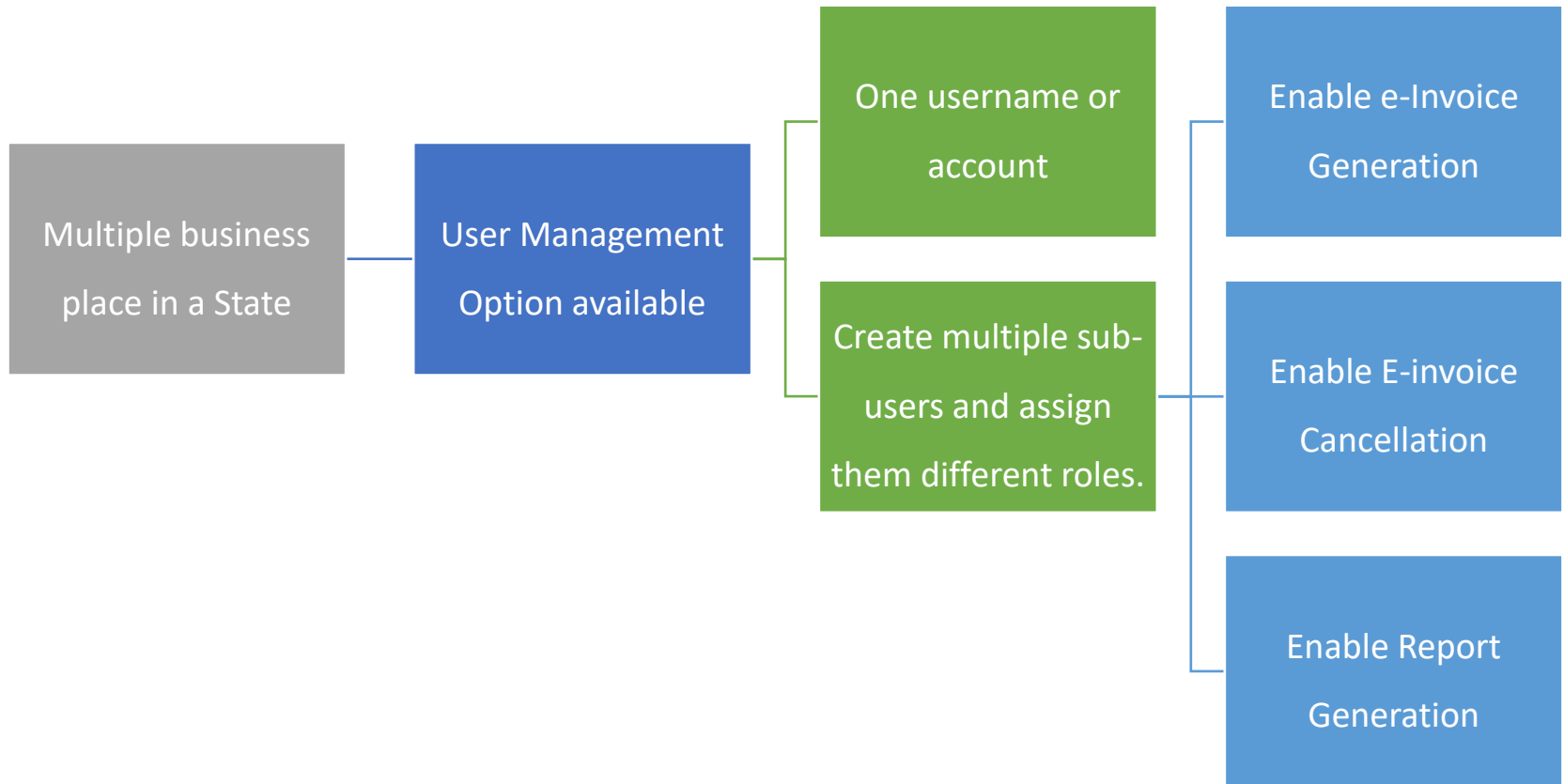
Cancelled

Yesterday
During This month

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Other Key Aspect!

How many persons can generate E-way bill!



Maximum Number of sub-users!

- *How many sub user can be created?*
 - *For every **principal/additional place of business**, user can create **maximum of 10 sub-users**. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 10 sub-users. If tax payer has 3 additional places and one principal place of business (ie 4 places), then he can create 40 (4 X 10) sub users...*

Useful features at

<https://einvoice1.gst.gov.in/>

Taxpayer Search

- GSTIN No.

Pin code Search

Verify Signed Invoice

E-invoice status of
Taxpayer

Master Codes


QR Code Verify App

Sandbox Testing

Taxpayer Search

Taxpayer Search

GSTIN:*

2GASS 

GSTIN Details							
GSTIN	Trade Name	Legal Name	Address	State	Pincode	Status	Is SEZ
07BZNDMS 100M1KL	RAM TRADERS		V21 AREA, B2B BYPASS	ANDHRA PRADESH	518001	ACT	No

Pin-Code Search

Pincode Search

PIN Code:* :

UB607 

Go

Exit

Pincode Details

Pincode	State Name
560008	KARNATAKA

Product Search

Product Search

HSN Code:* :

ALQ44 


Go

Exit

HSN Details



HSN	Desc.
1001	WHEAT AND MESLIN - Durum wheat :

QR Code Verify Application



**GOODS AND SERVICES TAX
e - INVOICE SYSTEM**

सत्यमेव जयते



[Home](#)

QR Code Verify App

Android iOS

Enter Mobile No. :*

Enter OTP :

Its over (for the time being!) 😊