



GST e-invoice Frequently Asked Questions

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1	For which businesses, e-invoicing is mandatory.	Presently, it is mandated for registered persons whose aggregate turnover (based on PAN) in a financial year is more than Rs. 500 Crores.
2	What documents are presently covered under e –invoicing.	i. Invoices ii. Credit Notes iii. Debit Notes, iv Export Invoices
3	What supplies are presently covered under e –invoice.	Supplies to registered persons (B2B), Supplies to SEZs (with/without payment), Exports (with/without payment), Deemed Exports, by notified class of taxpayers are currently covered under e-invoice.
4	B2C (Business to Consumer) supplies can also be reported by notified persons.	No. Dynamic QR Code is required from 1 st of December



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5	What is the applicability of e-invoice for import transactions	e-invoicing is not applicable for import Bills of Entry.
6	Which entities/sectors are exempt from the e-invoicing mandate	<ol style="list-style-type: none">Special Economic Zone Unitsinsurer or a banking company or a financial institution, including a non-banking financial companygoods transport agency supplying services in relation to transportation of goods by road in a goods carriageSuppliers of passenger transportation serviceSuppliers of services by way of admission to exhibition of cinematograph films in multiplex screens
7	The exemption from e-invoicing is wrt the nature of	It is for the entity.



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8	Do SEZ Developers need to issue e-invoices	Yes, if they have the specified turnover and fulfilling other conditions .Only SEZ Units are exempted from issuing e-invoices.
9	Are Free Trade & Warehousing Zones (FTWZ) exempt from e-invoicing	Yes. As per Foreign Trade Policy, Free Trade & Warehousing Zones (FTWZ) are only a special category of Special Economic Zones, with a focus on trading and warehousing.
10	Is e-invoicing applicable for supplies by notified persons to SEZs	Yes, e-invoicing is applicable for supplies by notified persons to SEZs.
11	Is e-invoicing applicable to invoices issued by Input Service Distributor (ISD)	No



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12 Whether e-invoicing is applicable for supplies involving Reverse Charge

If the invoice issued by notified person is in respect of supplies made by him but attracting reverse charge under Section 9(3), e-invoicing is applicable.

For example, a taxpayer (say Goods Transport Agency or a Firm of Advocates having aggregate turnover in a FY is more than Rs. 500 Cr.) is supplying services to a company (who will be discharging tax liability as recipient under RCM), such invoices have to be reported by the notified person to IRP.

On the other hand, where supplies are received by notified person from (i) an unregistered person (attracting reverse charge under Section 9(4)) or (ii) through import of services, e-invoicing doesn't arise / not applicable.