



# The Goods and Services Tax Practitioners' Association of Maharashtra



# E-INVOICING GUIDE

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By

**CA Pritam Mahure**



**The Goods and Services Tax Practitioners'  
Association of Maharashtra**

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GSTPAM to be a Leading Association of Tax Professionals practising in Indirect Taxes especially GST.

GSTPAM shall educate and enrich members with the knowledge on Indirect Taxes operative in the State of Maharashtra and across whole of India.

GSTPAM shall encourage and empower members to be leading Tax Professionals in the arena of Indirect Taxes.

GSTPAM shall assist and support members to achieve excellence in Professional Competence leading to a successful career.

GSTPAM shall spread awareness and knowledge on GST and other Indirect Taxes to the taxpayers and public at large.

GSTPAM shall make strong representations on legal and administrative issues arising in implementation of Indirect Tax Laws to the State and Central Government Authorities.

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# Message

We have now completed the five years journey of GST and in these five years we have witnessed constant amendments. One of the biggest amendments which has been brought up under GST compliance is introduction of e-invoicing, which was initially implemented on 01.10.2020 for the tax payers having turnover of Rs. 500 Crores or more. Now when we are in the 6th Year of GST implementation, e-invoicing has been made mandatory for the tax payers having turnover above Rs. 10 Crores from 01.10.2022.

So, now it is the need of an hour to understand the e-invoicing in a simple manner and we could not find better Author than, CA Pritam Mahure, who readily agreed to write short publication on e-invoicing. CA Pritam Mahure has written this publication in very short span of time in a masterly manner and explained the system of e-invoicing in a lucid manner. GSTPAM is thankful to the Author CA Pritam Mahure.

We would be failing in our duties, if we do not acknowledge the dedication and sincere efforts shown by CA Ashit Shah in vetting of this short publication. In this regard, we are also thankful to CA Janak Vaghani, Adv Monarch Bhatt and CA Jatiin Chheda for being instrumental in conceptualizing, planning and publishing this short publication. We are also thankful to M/s. Finesse Graphics in timely making of this E book.

We are sure that the readers of this publication will be immensely benefited from the detailed analysis written by CA Pritam Mahure and his team CA Sahil Tharani, CA Sajana Kumavat and Varad Joshi.

**Adv Sunil Gopaldas Khushalani**  
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**CA. Janak Vaghani**  
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# Preface

In GST, change is constant and this phenomenon is witnessed by the taxpayers for last five years!

In tune with the changing norms, it has become increasingly important to understand the latest Tax as well as technology changes such as e-invoicing. In this publication, I have tried to cover technical, legal and practical aspects relating the E-invoicing in the question-answer format to make it easy for readers.

In this regard, I am thankful to CA Janak Vaghani Sir, Adv Monarch Bhatt and Team GSTPAM for this wonderful opportunity given to me to share my views on e-invoicing through this book.

As an author, I must thank my team members for their support in drafting this book particularly CA Sahil Tharani, CA Sajana Kumavat and Varad Joshi.

It may be noted e-invoicing is technology change and thus, the answers given in this book could undergo change and you may refer the official portal - <https://einvoice1.gst.gov.in/>.

Wishing you happy Reading!!

Regards,

CA Pritam Mahure, Pune



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# E-INVOICING GUIDE

## 1. Background of e-invoicing

### 1.1. Why e-invoicing?

The core objective of introducing e-invoicing is to gather data from the suppliers on a real-time basis and subsequently, to avoid further malpractices, if any. Further, it is one of the steps of Government towards 'Digital Bharat'.

### 1.2. E-invoicing – Why preferred?

As you might be aware, across the world there have been numerous cases of GST/VAT evasion or fraud.

Also in India, almost more than 1.20 lac crore INR worth of frauds/ fake invoicing related were identified during 2017-2020 by DGGI<sup>1</sup>.

Given the scale of frauds, the Government is now focused on obtaining the data on a 'real time' basis of invoices which are being generated in the country. You might now say that we are already giving the data in GSTR-1 then why e-invoicing? We'll get to this in next few pages.

### 1.3. Invoice - 'Pulse' of business!

You might get a pop-up in your mind, why is Government so determined to introduce e-invoicing?

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1. <http://dggi.gov.in/performance>

The answer to this will be: if you want to understand business of a particular taxpayer then you only need two datasets:

- a) What is their inward supply i.e. what kind of purchases does the entity make, at what value and from whom?
- b) What is their outward supply i.e. what kind of sales do they make, at what value and to whom?

If you have access to these two datasets, that too on a 'real-time' basis, then you know the 'pulse' of the business i.e. the core of the business (which can further help in determining the genuineness or other-wise of the transactions).

## **2. E-invoicing globally**

### **2.1 Whether India is pioneer in e-invoicing?**

We are not the first to introduce e-invoicing, few countries like South Korea, Germany and the European Union have already introduced e-invoicing a couple of years back.

### **2.2 E-Invoicing – Globally!**

Although e-invoicing is prevalent across the world, it is not completely adopted by each VAT/ GST levying country.

Further, if you compare, globally, the total number of invoices generated to the number of e-invoices generated you'll get to know that the ratio of 'invoices to e-invoices' is quite low. It is around 10%, meaning 10 e-invoices are generated for every 90 normal invoices.

### **2.3 How much time was given to taxpayers globally to prepare for e-invoicing?**

South Korea had introduced e-invoicing in 2011 and mandated it for most of the taxpayers around 2014. They gave a transition time of around 3 years to their taxpayers so that they get well equipped with the system and its challenges.

Germany introduced the concept of e-invoicing in 2017 and they are still in the transition phase. The European union is also considering the introduction of e-invoices.

The major difference between India and the countries mentioned above is that they have given substantial amount of transition time to their taxpayers to comply with the system of e-invoicing (as most taxpayers got only couple of months to understand and implement e-invoicing).



## 3. Digital India and E-invoicing

### 3.1 Is e-invoicing a digital check?

Till 1990s, inspectors used to be deputed at each factory (called as 'Physical assessment' era). Now, as we are in '**digital era**', one can state that e-invoicing is equivalent of 'digital assessment'. In a way there is transition from 'inspector' era to 'e-inspector era'!

### 3.2 Is e-invoicing a step towards Digital India?

It can be said so as every business transaction has three major dimensions:

- a. Invoice
- b. Payment
- c. Agreement

As regards (a), e-invoicing is already introduced in India. As regards (b), now a days most of the transactions are 'digital' (say e-payments). In years to come, even Agreement may be digitized (and there could be a concept of e-agreements).

### 3.3 Why e-invoicing? as taxpayers are already submitting data through GSTR-1?

Why do we need to generate e-invoices when we submit the data in GSTR-1? Its because we submit the data for the month say June in the succeeding month i.e. on 11 July.

As you can see there's a delay of at least 30-40 days for the data to reach the Government. However, in case e-invoicing is applicable to a taxpayer then the said taxpayer is supposed to share the data on a real-time basis (without any time-lag).

## 4. Introduction of e-invoicing in India

### 4.1 When was e-invoicing introduced in India?

Earlier, the Government had decided to roll out the facility of e-invoicing on a voluntary basis on 1.01.2020, however, due to technical reasons and COVID pandemic, the launch of the facility of e-invoicing was delayed and it was introduced in India from 1.10.2020 (for taxpayers having aggregate turnover more than INR 500 crores).

### 4.2 To whom e-invoicing is applicable?

Let us now discuss the applicability of e-invoicing to a registered person on the basis of their aggregate turnover.

If in any of the previous years from 2017-18 onwards exceeds a prescribed turnover limit (as per relevant notifications), then issuing e-invoices is mandatory for the said taxpayer.

Initially, when this facility was introduced on 1.10.2020, it was made applicable if the aggregate turnover of the taxpayer was more than 500 Cr. Over a period of time, it has been made applicable to smaller entities as below:

| Phase | With effect from         | Aggregate Turnover |
|-------|--------------------------|--------------------|
| I     | 1.10.2020                | Above 500 crores   |
| II    | 1.01.2021                | Above 100 crores   |
| III   | 1.04.2021                | Above 50 crores    |
| IV    | 1.04.2022                | Above 20 crores    |
| V     | 1.10.2022                | Above 10 crores    |
| VI    | XX.XX.20XX (near future) | Above 5 crore?     |
| VII   | XX.XX.20XX (near future) | Above 1 crore?     |
| VIII  | XX.XX.20XX (near future) | Above say 20 lacs? |

- Aggregate turnover includes taxable supplies, wholly exempt supplies, nil-rated supplies, and interstate supplies but excludes supplies on which tax is payable under RCM basis

It may be noted that in just two years, the e-invoicing threshold has been brought down from INR 500 crores to just INR 10 crores!

Further, it is pertinent to note that once e-invoicing is applicable to your organization then it will continue to apply till 'eternity' (or till your business continues to exist, whichever is earlier).

#### **4.3 What is E invoice?**

E-Invoice is a system in which B2B invoices are required to be reported by the taxpayers electronically on a common GST portal.

Under the electronic invoicing system, an identification number is issued against every invoice by the Invoice Registration Portal (IRP).

In e-invoicing system, first, the invoice needs to be shared with Government portal (for generating QR code) and then only the invoice can be shared with the customer (alongwith QR code).

#### **4.4 Is e-invoicing voluntary, i.e. can entities with aggregate turnover below the prescribed limit also report invoices to IRP, if they wish to do so?**

No, presently, only the notified class of persons will be allowed/enabled to report invoices to IRP.

#### **4.5 Our entity's aggregate turnover had crossed the prescribed threshold during current financial year (e.g. during 2020-21). From what date, I'm supposed to start e-invoicing?**

If your turnover exceeds the prescribed limit in the current financial year, then starting e-invoicing would be required w.e.f. beginning of next financial year. In the example given, as you had crossed the threshold during 2020-21, e-invoicing will be applicable w.e.f. 1st April 2021<sup>3</sup>.

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3. Refer FAQ's issued by GSTN

## 5. E-invoicing applicability to various types of supply

### 5.1 Whether e-invoicing is applicable to all types of supply?

Answer is no. E-invoicing is applicable to:

1. B2B<sup>4</sup> supply
2. Deemed Supply (say to a Distinct person)
3. Supply by a SEZ Developer
4. Export of goods/ services
5. Deemed exports
6. Credit notes
7. Debit notes
8. Supply to Government \ PSU's

### 5.2 E-invoicing not applicable for certain transactions

E-invoicing is not applicable to:

1. B2C<sup>5</sup> supply
2. Bill of supply
3. Job work
4. Import
5. Exempt supply
6. Financial credit note

---

4. Business to Business

5. Business to Consumer (i.e. GST unregistered persons)

### 5.3 E-invoicing is not applicable to certain entities

E-invoicing is not applicable to:

1. Special Economic Zone Units (Kindly note e-invoicing is applicable to Economic Zone Developers)
2. Insurance companies
3. Banking companies or financial institutions, including a non-banking financial company (NBFC)
4. Goods Transport Agency (GTA) supplying services in relation to transportation of goods by road in a goods carriage
5. Suppliers of passenger transportation service
6. Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens
7. Input Service Distributor
8. Persons registered in terms of Rule 14 of CGST Rules (OIDAR)<sup>6</sup>

### 5.4 Whether e-invoicing is applicable for supplies involving Reverse Charge Mechanism?

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, 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 from (i) an unregistered person or (ii) through import of services, e-invoicing **doesn't arise / not applicable**.<sup>7</sup>

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6. Reference FAQ issued by GSTN - <https://www.gstn.org.in/einvoice-faqs>

7. Refer FAQ's issued by GSTN

## 6. Various documents and e-invoicing

### 6.1 What documents covered under e-invoicing?

The documents for which e-invoicing is applicable are:

1. Invoices
2. Credit notes
3. Debit notes

The aforesaid documents when issued by notified class of taxpayers to a registered persons (i.e. B2B) or for the purpose of Exports are currently covered under e-invoice.

### 6.2 Who can issue an e-invoice?

As you all know an e-way bill can be generated by a supplier, recipient or the transporter. However, in case of e-invoice, it can only be generated by the supplier (in certain cases an electronic commerce operator can issue an e-invoice).

### 6.3 If e-invoice is applicable and am I supposed to issue physical copies?

Where e-invoicing is applicable, there is no need of issuing invoice copies in triplicate/duplicate. This is specified in Rule 48(6) of CGST Rules<sup>8</sup>.

### 6.4 Whether the financial/commercial credit notes also need to be reported to IRP?

No, only the credit notes (i.e. with GST) and debit notes (i.e. with GST) issued under Section 34 of CGST/ SGST Act have to be reported<sup>9</sup>.

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8. Rule 48 (6) states that “(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”

9. Refer FAQ's issued by GSTN - <https://www.gstn.org.in/einvoice-faqs>

**6.5 Whether e-invoicing is applicable for invoices between two different GSTINs under same PAN ?**

Yes. e-invoicing by notified persons is mandated for supply of goods or services or both to a registered person.

**6.6. What is IRN?**

Invoice Registration Number ('IRN') is a unique 64 digit character hash which is generated after the invoice is uploaded to the Invoice Registration Portal and it is verified by it.

Example of IRN: 35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bbe

**6.7. Whether data of e-invoice auto-migrate to GSTR 1?**

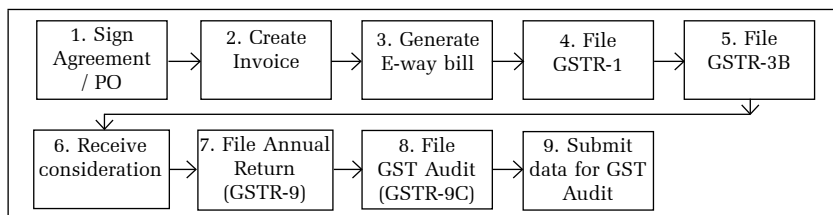
Yes. On successful reporting of invoice details to IRP, the invoice data (payload) including IRN, will be saved in GST System. The GST system will auto-populate them into GSTR-1 of the supplier. IRN and IRN date will also be shown along with source marked as 'e-invoice' (except where such details were modified/re-uploaded by taxpayer).

**6.8. What to do if the data in GSTR 1 is not as per E invoice?**

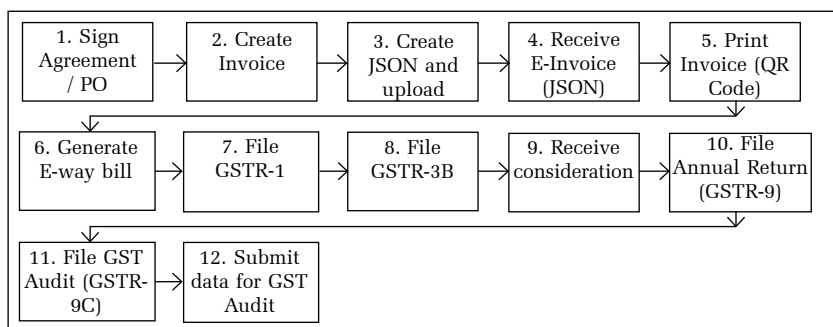
If the e-invoice is not auto populated in the GSTR-1 of the said month then such data shall be manually filled in by the registered person. Feedback on such discrepancies can be shared here: <https://selfservice.gstsystem.in/>

## 7. Process flow and e-invoicing

### 7.1 What was the typical transaction flow before e-invoicing was introduced in India?



### 7.2 What is the transaction flow after e-invoicing?



### 7.3 How to generate E-invoice?

Taxpayers will continue to create their GST invoices on their own Accounting/Billing/ERP Systems. These invoices will now be reported to 'Invoice Registration Portal (IRP)'.

On reporting, IRP will generate a unique 'Invoice Reference Number (IRN)', digitally sign it and return the e-invoice with QR code. A GST invoice will be valid only with a valid IRN.

IRP also generates QR code containing the unique IRN along with certain other key particulars. The QR code (which can be printed on invoice) enables offline



verification of the fact whether the e-invoice has been reported on the IRP or not (using Mobile App etc.)

**7.4 Which will be the date of invoice when physical and E invoice is generated?**

Invoice date and e-invoicing reporting date can be different (although this situation should be avoided as e-invoice should be generated on a real time basis). As for all purposes e-invoice is considered as valid document and thus, date appearing on e-invoice (as specified by the taxpayer) may be considered.

**7.5 I forgot to issue E invoice. Can I reissue E invoice?**

Yes (although this situation should be avoided as e-invoice should be generated on a real time basis).

**7.6 Is there any need to sign the e-invoice? Physically or digitally?**

Rule 48 (q) prescribes that invoice should be signed by authorised representative (physically or digitally). Further, Proviso to Rule 46 states *“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000)”*

Given aforesaid, since E-invoices carry QR code, the requirement of physical/ digital signature by an authorized representative should be declared by CBIC as redundant formality and hence it should be removed. Meanwhile, to avoid dispute, its preferable to sign the invoices (digitally or physically).

**7.7 After generation of E invoice am I require to generate E-way bill?**

The Invoice Registration Portal and the e-way bill portal are inter connected, hence Part A of the e-way bill is generated

and filled automatically by the system but the supplier/transporter is required to fill in Part B of e-way bill.

In case both Part-A and Part-B of e-way bill are provided while reporting invoice details to IRP, they will be used to generate e-way bill. In case Part-B details are not provided at the time of reporting invoice to IRP, the same will have to be provided by the user through 'e-way bill' tab in IRP log in or e-Way Bill Portal, so as to generate e-way bill.

All invoice information is transferred from <https://einvoice1.gst.gov.in/> portal to both the GST portal and e-way bill portal in real-time. Therefore, it eliminates the need for manual data entry while filing GSTR-1 return as well as generation of part-A of the e-way bills, as the information is passed directly by the IRP to GST portal.

**7.8 Can I use the same data for generation of E way bill?**

Yes, you can use the same data for generation of e-way bill. Ideally, only Part B of the e-way bill needs to be filled.

**7.9 Do I have to issue E revised invoice required after revocation of cancellation of registration as per rule 21A?**

Yes (as only on the basis of e-invoice ITC can be availed by recipient).

## 8. Tool for e-invoicing

### 8.1 Whether any tool is provided to report invoices to IRP?

Yes. For entities not having their own ERP/Software solutions, they can use the offline utility ('bulk generation tool') downloadable from the e-invoice portal. Through this, invoice data can be easily reported to IRP and obtain IRN/signed e-invoice<sup>10</sup>. Bulk uploading of invoices through the utility offline bulk generation tool is possible.<sup>11</sup>

### 8.2 What are the modes of generation of JSON?

The Government has provided us with various mechanism:

1. Offline bulk upload facility
2. Direct API integration
3. API integration through GSP

### 8.3 Do we require any specific tool/ software other than accounting software?

Taxpayers can either use e-invoicing tool provided by Government or a tool provided by private accounting / ERP players. If the registered person is equipped with any accounting software/ ERP, then the taxpayer may use such software to generate the invoice and further the IRP portal to validate the same.

### 8.4 Can taxpayer generate bulk E invoice?

Bulk IRN generation facility is provided by the Invoice Registration Portal (IRP) where multiple invoices can be uploaded at once. Refer

[https://einvoice1.gst.gov.in/Documents/UserManual\\_BulkE\\_invoiceGenerationtool.pdf](https://einvoice1.gst.gov.in/Documents/UserManual_BulkE_invoiceGenerationtool.pdf)

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10. <https://einvoice1.gst.gov.in/Others/BulkGenerationTools>

11. Refer FAQ's issued by GSTN <https://www.gstn.org.in/einvoice-faqs>

### **8.5 Where can you check whether you need to issue e-invoice or not?**

Yes, it can be checked at <https://einvoice1.gst.gov.in/Others/EinvEnabled>

### **8.6 Enabled' does not mean 'Applicable'!**

If you go onto the portal for e-invoice and check for whether the option for e-invoice is 'enabled' for a particular taxpayer, then one may get to know that it is enabled for the said taxpayer<sup>12</sup>. However, this does not imply that the taxpayer is liable to issue e-invoices, it simply means that the facility is 'enabled'. Taxpayers need to check the applicability provisions to see whether they are liable to issue e-invoice or not.

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

## 9. Buyer and e-invoicing

### 9.1 Whether recipient/ buyer should ensure that e-invoices are raised?

The recipients need to ensure that if their supplier is liable to issue e-invoice then the said supplier issues e-invoices, else the right to claim ITC of the recipient may get jeopardized. This is because of Rule 48 (5) read with Section 16 (2) of CGST Act. Rule 48 (5) states as under:

*“(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said subrule shall not be treated as an invoice.”*

Section 16(2) states that ITC is available only on the basis of tax invoice. Thus, basis Rule 48 (5) GST Authorities may try to deny ITC<sup>13</sup>.

### 9.2 How to verify an 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<sup>14</sup>.

Similarly, the QR Code Verify app may be downloaded and used to verify the QR Code printed on the Invoice.

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13. In such cases, the recipient may contend that procedural lapse cannot take away substantive right

14. <https://einvoice1.gst.gov.in/Others/VSignedInvoice>

## 10. Compliances and e-invoicing

### 10.1 E-invoices can lead to reduction in further compliances?

The IRP and the e-way bill system are interconnected and therefore this may reduce the work of uploading the same data again and again. Part A of the e-way bill will be auto-populated with the help of this system. Also, GSTR-1 gets auto-populated.

### 10.2 Whether e-invoicing will auto-populate entire GSTR-1?

Simple answer is no as many other fields still need to be verified/ amended / added / reviewed as stated below:

| 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)  |
| 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   |

### **10.3 E-invoicing may lead to one more reconciliation!**

Already taxpayers need to reconcile numerous things (as below) and to that list e-invoicing is added again:

1. E-invoices (B2B) and normal invoices (B2C) vis-à-vis GSTR-1
2. E-invoices and normal invoices received vis-à-vis GSTR 2A/2B
3. E-invoices vis-à-vis IRN generated
4. E-invoices vis-à-vis E-way Bill etc

## 11. Printing e-invoices

### 11.1 Can we print an 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 invoice. This will enable its validation.<sup>15</sup>

### 11.2 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'

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15. Refer FAQ's issued by GSTN





## 12. Amending and cancelling e-invoices

### 12.1 Can we amend the details furnished in IRP?

No, we cannot. Once the invoice is furnished through the portal it cannot be amended. It can only be canceled within 24 hours from generation.

### 12.2 Can we cancel an e-invoice?

Yes, we can cancel an e-invoice within 24 hours from the generation of such an invoice. We cannot cancel an e-invoice after the expiry of 24 hours in any condition whatsoever. However, if the registered person still wishes to cancel / delete the invoice then such person shall delete the details from GSTR-1 as and when required.

We cannot completely delete an e-invoice, there will be a trace that an e-invoice was generated even if it gets canceled. The IRN so used in the canceled invoice cannot be used again for another invoice. This is because IRN is a string based on supplier's GSTIN, document number, type of document and financial year.

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](https://einvoice1.gst.gov.in/Documents/eInvoice_process.pdf)

If taxpayer wants to cancel an e-invoice after the generation of e-way bill, then you will have to cancel the e-way bill first and then only the e-invoice can be canceled. Given that the e-way bill and e-invoice are canceled within 24 hours from the generation.

**12.3 After generation of e-invoice goods are not dispatched and order is cancelled. What to do?**

In such a case e-invoice may be cancelled, if such discrepancy is noticed within 24 hours following the generation of e-invoice. If such discrepancy is not noticed within aforementioned period, then the taxpayer is required to make changes in GSTR 1 of the said month (say through issuance of Credit Note).

**12.4 What if wrong HSN is mentioned e-invoice. How to correct it?**

E-invoice cannot be amended but only cancelled. In case its not possible to cancel the e-invoice then in such cases grievance (alongwith invoice number and specific issue) should be communicated to GST Helpdesk.

**12.5. I wrongly quoted GSTN of the customer. How do I correct it?**

The taxpayer in any given situation cannot amend the details furnished in an e-invoice. The portal itself does not provide such option. The e-invoice can be cancelled within 24 hours from the generation. If the said 24 hours have lapsed, then credit note can be issued.

**12.6 What data is embedded in QR Code?**

The QR code will consist of the following key particulars of e-invoice:

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 (line item having highest taxable value)

8. Unique IRN (Invoice Reference Number/hash)
9. IRN Generation Date

### **12.7 What does the IRP validate?**

IRP is only a pass-through validation portal validating key fields. After the validation the IRN will generate QR code and IRN.

## **13. Scheme and e-invoicing**

### **13.1 What are the Schema contents?**

The schema contains both 'mandatory' as well as 'optional' fields.

The e-invoice which is not filled with 'mandatory' fields may not be regarded as an invoice at all. As regards, 'optional' fields, even if the optional fields are not filled, still its fine.

Examples of 'mandatory' are given below:

### **13.2 Key components of e-invoice – 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

It may be noted that taxpayers cannot mention number the invoice as '001'. As a human, we understand it but the software\ machines cannot understand this numbering. Thus, taxpayers must ensure that valid nomenclature is used for e-invoices.

### **13.3 Examples of 'optional' fields are given below:**

1. Contract number
2. Project reference
3. Vender PO reference
4. Expiry date
5. Warranty date
6. Amount due/ outstanding

## 14. Step Plan for Suppliers

### Using the bulk IRN generation tool

#### Step 1

Preparing the data sheet (refer Bulk IRN Generation tool):

1. Supply of goods - B2B [Intra-State or Inter-State], Supply to SEZ (with or without payment), deemed export, export (with or without payment), etc
2. Supply of services - B2B [Intra-State or Inter-State], Supply to SEZ (with or without payment), deemed export, export (with or without payment), etc

#### Step 2

Ideally, aforesaid data/details should be available in ERP/accounting system. Thus, after retrieving data, these details should be added in Bulk IRN generation tool (this is applicable if API integration is not done!)

#### Step 3

Login into the e-invoice portal (<https://einvoice1.gst.gov.in/>). Login to e-invoicing portal can be done with e-way bill credentials

#### Step 4

Upload the JSON file. After this, JSON with QR/ IRN will be received from the e-invoice portal

#### Step 5

Subsequently, after adding QR code, the tax invoice can be shared with customers. Before adding the QR code in the invoice, QR code should be converted into a picture. If required, IRN or Ack. no. can also be added in the invoice.

## **Step 6**

Then the final sample invoice and layout would be reviewed (one each for all sample transaction types). After taking print, QR code should be legible and QR code should be on the first page of invoice.

## 15. Step plan for recipient

### Step 1

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

### Step 2

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

### Step 3

From 1st October 2022 – Receive e-invoices with QR code from all the vendors to whom e-invoicing is applicable (i.e. above 10 crore turnover).

### Step 4

Expenses with e-invoice and without e-invoice could be accounted separately to trace valid Tax Invoice. Also, try to add IRN No./ Ack. No. in the data / master field for ease in tracking e-invoices.

### Step 5

Track Phase-wise implementation of e-invoicing and take steps as e-invoicing becomes applicable even for below 10 crore entities

### 15.1 What should be your action plan?

It is advised that entities should start their e-invoicing preparations early to comply with the system of e-invoicing. Entities should work with their IT/ ERP teams and see to it that they can scaled up whenever to comply with the rules and regulations, if required. For e-invoicing implementation, you should closely work with the Finance Department, Procurement Team, Sales Team, Logistics Team etc.



## **15.2 Can taxpayer provide Feedback to Government?**

If you're thinking about sharing concerns, then you can provide feedback to at the following-

1. [Selfservice.gstsystem.in](http://Selfservice.gstsystem.in)
2. [e-invoice@gstn.org.in](mailto:e-invoice@gstn.org.in)
3. [Support.einv.api@gov.in](mailto:Support.einv.api@gov.in)

## 16. Overview of legal provisions for e-invoicing

### **Act:**

- Section 2 (66)
- Section 31
- Section 16

### **Rules :**

- Rule 46 / 46A
- Rule 48 (manner)
- Rule 49 (BoS)
- Rule 54 (special cases)
- Rule 138A (e-way bill)

### **Notifications :**

#### 1) 2019

- Not. No. 31 dated 28th June 2019
- Not no 68 dated 18th December 2019
- Not no 69 dated 18th December 2019
- Not no 70 dated 18th December 2019
- Not no 71 dated 18th December 2019
- Not no 72 dated 18th December 2019

#### 2) 2020

- Not. No. 2 dated 1st January 2020
- Not. No. 13 dated 21st March 2020
- Not. No. 14 dated 21st March 2020

- Not. No. 60 dated 30th July 2020
- Not. No 61 dated 30th July 2020
- Not. No. 70 dated 30th September 2020
- Not. No. 71 dated 30th September 2020
- Not. No. 72 dated 30th September 2020
- Not. No. 73 dated 30th September 2020
- Not. No. 88 dated 28th October 2020

3) 2021/22

- Not. No. 5 dated 8th March 2022
- Not. No. 1 dated 24th February 2022
- Not. No. 17/2022 Dated 1st August 2022

## 17. Relevant Notifications

### 17.1 Not. No 31\2019 Central Tax

#### Relevant extract only

**28th June 2019**

5. In the said rules, in rule 46, after the fifth proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

*“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.”.*

6. In the said rules, in rule 49, after the third proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

*“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.”*

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section(i)]**

**Government of India**

**Ministry of Finance**

**(Department of Revenue)**

**Central Board of Indirect Taxes and Customs**

### 17.2 Notification No. 68/2019 – Central Tax New Delhi, the 13th December, 2019

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).”.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 56/2019 - Central Tax, dated the 14th November, 2019, published vide number G.S.R. 845 (E), dated the 14th November, 2019.

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section(i)]  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**17.3 Notification No. 69/2019 – Central Tax New Delhi, the  
13th December, 2019**

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](http://www.einvoice1.gst.gov.in);
- (ii) [www.einvoice2.gst.gov.in](http://www.einvoice2.gst.gov.in);
- (iii) [www.einvoice3.gst.gov.in](http://www.einvoice3.gst.gov.in);
- (iv) [www.einvoice4.gst.gov.in](http://www.einvoice4.gst.gov.in);
- (v) [www.einvoice5.gst.gov.in](http://www.einvoice5.gst.gov.in);
- (vi) [www.einvoice6.gst.gov.in](http://www.einvoice6.gst.gov.in);
- (vii) [www.einvoice7.gst.gov.in](http://www.einvoice7.gst.gov.in);
- (viii) [www.einvoice8.gst.gov.in](http://www.einvoice8.gst.gov.in);
- (ix) [www.einvoice9.gst.gov.in](http://www.einvoice9.gst.gov.in);
- (x) [www.einvoice10.gst.gov.in](http://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.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Subsection(i)]  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**17.4 Notification No. 70/2019 – Central Tax New Delhi, the  
13th December, 2019**

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.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA,  
EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**17.5 Notification No. 71/2019 – Central Tax New Delhi, the  
13th December, 2019**

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.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA,  
EXTRAORDINARY, PART  
II, SECTION 3, SUB-SECTION (i)]  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**17.6 Notification No. 72/2019 – Central Tax New Delhi, the  
13th December, 2019**

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.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India



**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Subsection(i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**17.7 Notification No. 13/2020– Central Tax New Delhi, the 21st  
March, 2020**

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.

[F. No.20/06/03/2020-GST]

(Pramod Kumar)

Director, Government of India

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section(i)]  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**17.8 Notification No. 14/2020– Central Tax New Delhi, the 21st  
March, 2020**

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, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 72/2019 – 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 928(E), dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic 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 October, 2020.

[F. No.20/06/03/2020-GST]

(Pramod Kumar)

Director, Government of India

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section (i)]  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**17.9 Notification No. 61/2020 – Central Tax New Delhi, the  
30th July, 2020**

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 amendments in 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 the 21st March, 2020, namely:—

In the said notification, in the first paragraph,

- (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees”

shall be substituted.

[F. No. CBEC-20/13/01/2019-GST]

(Pramod Kumar)

Director, Government of India

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 13/2020-Central Tax, dated the 21st March, 2020, published vide number G.S.R. 196(E), dated the 21st March, 2020

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section (i)]  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**17.10 Notification No. 72/2020 – Central Tax New Delhi, the  
30th September, 2020**

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, on the recommendations of the Council, 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 (Eleventh Amendment) Rules, 2020.  
  
(2) Save as otherwise provided in these rules, 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 46, after clause (q), the following clause shall be inserted, namely:-  
  
“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.
3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-  
  
“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.
4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

[F. No.CBEC-20/06/09/2019-GST]

(Pramod Kumar)

Director, Government of India

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 62/2020 - Central Tax, dated the 20th August, 2020, published vide number G.S.R. 517 (E), dated the 20th August, 2020.

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section(i)]  
Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**17.11 Notification No. 73/2020 – Central Tax New Delhi, the 1st  
October, 2020**

G.S.R.....(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods

and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

[F. No. CBEC 20/16/09/2019-GST (Part – I)]

(Pramod Kumar)

Director, Government of India

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section (i)]**

**Government of India**

**Ministry of Finance**

**(Department of Revenue)**

**Central Board of Indirect Taxes and Customs**

**17.12 Notification No. 88/2020 – Central Tax New Delhi, the  
10th November, 2020**

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.

[F. No.CBEC-20/06/04/2020-GST]

(Pramod Kumar)

Director, Government of India

**Note:** The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was last amended vide notification No. 70/2020-Central Tax,

dated the 30th September, 2020, published vide number G.S.R. 596(E), dated the 30th September, 2020

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section (i)]**

**Government of India**

**Ministry of Finance**

**(Department of Revenue)**

**Central Board of Indirect Taxes and Customs**

**17.13 Notification No. 01/2022 – Central Tax New Delhi, the  
24th February, 2022**

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 amendment 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 April, 2022, for the words “fifty crore rupees”, the words “twenty crore rupees” shall be substituted.

[F. No. CBIC- 20021/1/2022-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

**Note:** The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was last amended vide notification No. 23/2021-Central Tax, dated the 1st June, 2021, published vide number G.S.R. 367(E), dated the 1st June, 2021.

**[To be published in the Gazette of India, Extraordinary, Part II,  
Section 3, Sub-section (i)]  
Government of India Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**17.14 Notification No. 05/2021 – Central Tax New Delhi, the 8th  
March, 2021**

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 amendment 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 April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

[F. No. CBEC-20/13/01/2019-GST]

(Pramod Kumar)

Director, Government of India

**Note:** The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was last amended vide notification No. 88/2020-Central Tax, dated the 10th November, 2020, published vide number G.S.R. 704(E), dated the 10th November, 2020.



**17.15 Not. No. 17/2022**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,  
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

**NOTIFICATION No. 17/2022 – Central Tax New Delhi, the  
1st August, 2022**

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 amendment 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 October, 2022, for the words “twenty crore rupees”, the words “ten crore rupees” shall be substituted.

[F. No. CBIC-20021/2/2022-GST]

(Rajeev Ranjan) Under Secretary

**Note:** The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated the 21st March, 2020 and was last amended vide notification No. 01/2022-Central Tax, dated the 24th February, 2022, published vide number G.S.R. 159(E), dated the 24th February, 2022.



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