E-Invoice

- 100 cr w.e.f 1/1/21
- for all w.e.f 1/4/21

B2B
AT > 500cr

generate invoice on own a/c software using standardised e-Schema & own invoice number

also applies to
- ECO
- Reverse charge must ask supplier to make e-invoice

e-invoice
- invoice
- debit
- credit > note
- Export

uploading of invoice in Form GST-INV-01

PART-A

PART-B

IRP
Invoice registration Portal

GST portal — auto populate GSTR-1

E-way bill portal — auto generate e-waybill

IRP returns [Ack No, Ack Date, IRN] as part of signed JSON

IRN is embedded in QR code

Returns an e-invoice

Government of India e-Invoice System

Unique 64 digit IRN
based on
- supplier's GSTIN
- Document type
- Document NO
- Financial year

⇒ printing of IRN on invoice is optional.

IRN can be cancelled within 24 hours from time of reporting to IRP

- However if connected eway bill is active or verified cancellation of IRN not permitted on IRP — in this case amendment on GST portal as per procedure

a cancelled IRN will be updated with 'cancelled' status in GSTR-1
The invoice no associated with cancelled IRN cannot be used again by supplier — if used will be rejected by IRN portal.

- Amendment in IRN is not allowed on IRP
wholly cancelled - Yes
partly cancelled - NO

data embedded (9)
- GSTIN of Supplier/Recipient
- Document No (as given by Supplier)
- Document date
- Invoice Value (Gross value & Gross Tax)
- No of line items
- HSN code of main line
- IRN
- IRN generation date

No requirement to issue duplicate or triplicate for e invoice

Digitally signing it

the signed JSON or QR code can be uploaded to einvoice1.gst.gov.in > search > verify signed invoice or with QR code verify mobile app

(14) > 1 QR code can be used on invoice — apart from QR code from IRP supplier can place his own QR code.