



# Contents

PAGE

## 1

### **E-INVOICING - BACKGROUND & CONCEPT - CAPSULES**

1.1	Introduction to electronic invoicing	1
1.2	Advantages for using the e-invoicing mechanism	1
1.3	Models prevalent worldwide for e-invoicing	3
1.4	Model envisaged by NIC	3
1.5	Committee on e-invoicing	4
1.6	Discussions in the Committee of Officers (COO)	4
1.7	Recommendations of the Committee of Officers (COO)	5
1.8	Approval from GST council for implementation of e-invoicing	7
1.9	Time line for implementation of e-invoicing	7

## 2

### **NEED OF E-INVOICING**

2.1	Need for replacement of traditional method of invoicing	10
2.2	Frauds identified by the DGGI	10
2.3	Frauds identified by other authorities	23
2.4	Need of an hour	25

## 3

### **MECHANISM OF E-INVOICING**

3.1	Public consultation on electronic invoice standards to be used under GST system [ <a href="http://www.gstn.org">www.gstn.org</a> ]	26
-----	--	----

	PAGE
<b>3.2</b> Approval on standard of e-invoice in 37th GST council meeting	28
<b>3.3</b> Methodology to generate invoices	29
<b>3.4</b> Change in operation of invoices under GST	29
<b>3.5</b> Flow of information for generation of IRN	30

## **4**

### **E-INVOICE CREATION & IT IMPLEMENTATION**

<b>4.1</b> Creation of an e-invoice	36
<b>4.2</b> Bridge between the accounting software of the taxpayer and IRP portal	44
<b>4.3</b> Expectation from accounting and billing software companies	45
<b>4.4</b> E-invoice P2P messaging framework	46
<b>4.5</b> E-invoice messaging protocol	46
<b>4.6</b> End point resolution and encryption (SIMPOL)	47
<b>4.7</b> E-invoice messaging flow (SIMPOL) (large taxpayers)	47
<b>4.8</b> E-invoice messaging flow (SIMPOL) (small taxpayers flow)	48
<b>4.9</b> E-invoice messaging flow (standard invoice messaging protocol or SIMP)	48

## **5**

### **AMENDMENT, CANCELLATION & MISCELLANEOUS TOPICS OF E-INVOICING**

<b>5.1</b> Time limit for registering e-invoice	49
<b>5.2</b> Amendment of e-invoice	49
<b>5.3</b> Cancellation of e-invoice	49
<b>5.4</b> Download of e-invoices	50
<b>5.5</b> Printing of e-invoice	50
<b>5.6</b> Impact on e-way bill	50
<b>5.7</b> Impact on input tax credit	51

## **6**

### **E-INVOICING SCHEMA/API - THE CHANGE IN IT SYSTEM**

<b>6.1</b> Usage of certain field which are optional and some mandatory	52
---	----

	PAGE
<b>6.2</b> Maximum number of line items supported by e-invoice	52
<b>6.3</b> Specification of each fields provided in the schema	53
<b>6.4</b> Currency option in the e-invoice	53
<b>6.5</b> Maintenance of IRN in the supplier's accounting system	53
<b>6.6</b> No requirement to sign the e-invoice generated again by the taxpayer	53
<b>6.7</b> Facility of adding discount amount at line item-level	53
<b>6.8</b> Logo will not be a part of e-invoice template	54
<b>6.9</b> Address and bill-to party and pan details in the e-invoice	54
<b>6.10</b> Option for linking multiple invoices in case of debit note/credit note	54
<b>6.11</b> E-invoice schema cater to reverse charge mechanism	54
<b>6.12</b> E-invoice schema cater to export invoices	54
<b>6.13</b> Facility for bulk uploading of invoices for e-invoicing	54
<b>6.14</b> Miscellaneous FAQ's	55
<b>6.15</b> E-invoice schema & masters	59

## **7**

### **TIME & MANNER OF ISSUANCE - INVOICE VIS-À-VIS E-INVOICE**

<b>7.1</b> Time limit for issuance of tax invoice	82
<b>7.2</b> Manner of issuing tax invoice	84

## **8**

### **TAX INVOICE VIS-À-VIS E-INVOICE**

<b>8.1</b> Quick reference to the current invoicing provisions	91
<b>8.2</b> Tax invoice	92
<b>8.3</b> Time & manner of issuance of tax invoice	96
<b>8.4</b> Contents in the tax invoice	97
<b>8.5</b> Export invoice	98
<b>8.6</b> Invoice for supply to SEZ unit/SEZ developer for authorised operations	99
<b>8.7</b> HSN Code on tax invoice	99

	PAGE
<b>8.8</b> Consolidated invoice [invoice for inward supply from unregistered person under section 9(4)]	<i>101</i>
<b>8.9</b> Consolidated tax invoice when supply of service is made to unregistered person	<i>101</i>
<b>8.10</b> Tax invoice <i>vis-à-vis</i> e-invoice	<i>101</i>
<b>8.11</b> Invoice-cum-bill of supply	<i>103</i>
<b>8.12</b> Revised invoice	<i>103</i>
<b>8.13</b> Prohibition of unauthorized collection of tax	<i>105</i>
<b>8.14</b> Amount of tax to be indicated in tax invoice and other documents	<i>105</i>

## **9**

### **BILL OF SUPPLY VIS-À-VIS E-BILL OF SUPPLY**

<b>9.1</b> Bill of supply	<i>106</i>
<b>9.2</b> Bill of supply <i>vis-à-vis</i> e-bill of supply	<i>109</i>

## **10**

### **DEBIT-CREDIT NOTE VIS-À-VIS E-DEBIT-CREDIT NOTE**

<b>10.1</b> Credit note/debit note	<i>112</i>
<b>10.2</b> Debit/credit note <i>vis-à-vis</i> e-debit/credit note	<i>114</i>

## **11**

### **RECEIPT, REFUND AND PAYMENT VOUCHER**

<b>11.1</b> Receipt voucher	<i>116</i>
<b>11.2</b> Refund voucher	<i>117</i>
<b>11.3</b> Payment voucher	<i>118</i>

## **12**

### **ISD INVOICE AND MISCELLANEOUS DOCUMENTS**

<b>12.1</b> Input service distributor invoice/input service distributor credit note	<i>119</i>
---	------------

	PAGE
<b>12.2</b> Invoice/credit or debit note to transfer the credit of common input services to the input service distributor	120
<b>12.3</b> Consolidated tax invoice by an insurer or a banking company or a financial institution, including NBFC	121
<b>12.4</b> Tax invoice in case of Goods Transport Agency (GTA)	121
<b>12.5</b> Tax invoice in case of Passenger Transport Service	122
<b>12.6</b> Tax invoice in case of admission to exhibition of cinematograph films in multiplex screens	123
<b>12.7</b> Transportation of goods without issue of invoice	123
<b>12.8</b> Tax invoice or bill of supply to accompany transport of goods	125

### **13**

#### **QUICK RESPONSE (QR) CODE**

<b>13.1</b> Introduction of QR code	126
<b>13.2</b> Usage of QR code	126
<b>13.3</b> Features of QR code	127
<b>13.4</b> Types of QR code	129
<b>13.5</b> Technicals on QR code	130
<b>13.6</b> Objective for implementing QR code	132
<b>13.7</b> Insertion of provision of QR code in the GST Rules	143
<b>13.8</b> Option of electronic payment shall be given by the suppliers to their recipients	143
<b>13.9</b> Implementation of QR code on invoices	143
<b>13.10</b> Synopsis of applicability of QR code on different type of documents	144
<b>13.11</b> Synopsis of applicability of QR code on different type of supply	146

### **14**

#### **TAXPAYER AWARENESS**

<b>14.1</b> Schedule of workshops on e-invoice	147
--	-----

**ANNEXURES**

◆ <b>Annexure 1</b> : Relevant Sections & Rules	<i>151</i>
◆ <b>Annexure 2</b> : Relevant Notifications	<i>166</i>
◆ <b>Annexure 3</b> : E-Invoice Schema JSON	<i>169</i>
◆ <b>Annexure 4</b> : Sample Invoice JSON	<i>190</i>
◆ <b>Annexure 5</b> : API Specifications by NIC	<i>193</i>