



Date: 29 April 2021

**VIRTUAL COACHING CLASSES
ORGANISED BY BOS, ICAI**

**INTERMEDIATE LEVEL
PAPER 4B: INDIRECT TAXES
TAX INVOICE, CREDIT AND DEBIT NOTES AND
E-WAY BILL**

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Invoice

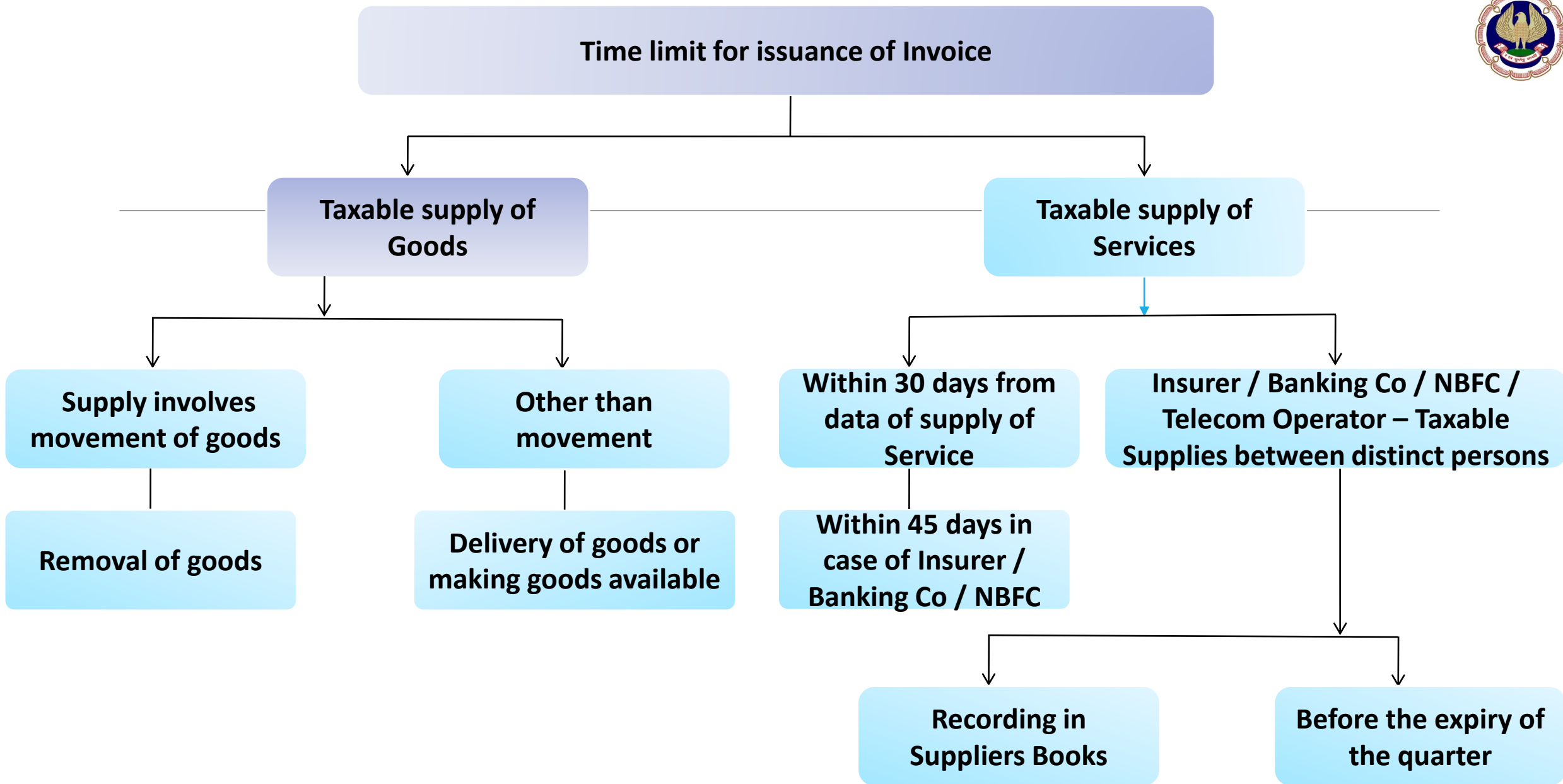


Commercial Instrument issued
by a supplier to recipient

GST Law u/s 31 mandates
issue of Invoice / Bill of Supply

Essential Document to avail
ITC

No Format prescribed under
Law, only contents / fields





Continuous Supply - Definition

Sec 2(32) “continuous supply of goods” means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify.

Sec 2 (33) “continuous supply of services” means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify

Continuous Supply of Goods

Continuous Supply of Services

Where Successive Statement of accounts / Successive payments are involved

Due date of payment is ascertainable from Contract

Due date of payment is not ascertainable from Contract

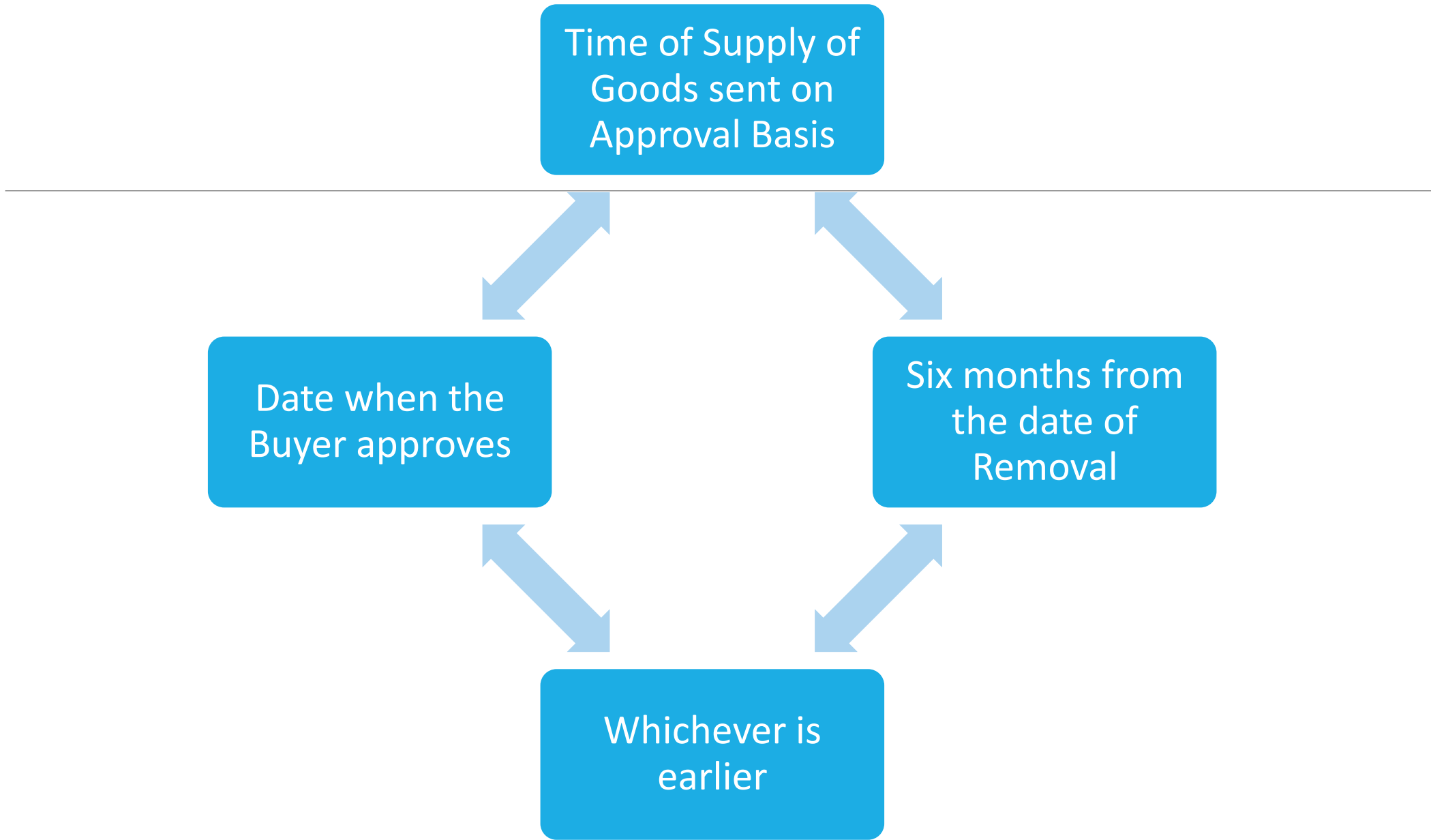
Payment is linked to completion of an event

Before / at the time of each statement is issued or payment is received

On or Before the due date of payment

Supplier of service receives the payment

On or before the date of Completion of that event



Particulars of a Tax Invoice - Contents

Minimum Requirements -

- **GSTIN** of the supplier and recipient.
- **Description** of goods or services
- **Total value** of supply of goods and/or services
- Amount of **tax charged**.
- **Place of supply** in case of inter-State supply.

Gujarat Freight Tools						LOGOTEXT SLOGANHERE		
Manufacturing & Supply of Precision Press Tool & Room Component								
64, Akshay Industrial Estate Near New Cloath Market, Ahmedabad - 38562				Tel : 079-25820309 Web : www.gftools.com Email : info@gftools.com				
GSTIN : 24HDE7487RE5RT4			TAX INVOICE			ORIGINAL FOR RECIPIENT		
Customer Detail			Invoice No.	GST112020	Invoice Date	04-Mar-2020		
M/S	Kevin Motors		Challan No.	865	Challan Date	03-Mar-2020		
Address	Chandani Chok, New Delhi, Opposite Statue, New Delhiq, Delhi - 110014		P.O. No.	66	DELIVERY DATE	04-Mar-2020	Reverse Charge	No
PHONE	9372346666		L.R. No.	958	Due Date	19-Mar-2020		
GSTIN	07AOLCC1206D1ZG		E-Way No.	EWB54864584				
Place of Supply	Delhi (07)							
Sr. No.	Name of Product / Service	HSN / SAC	Qty	Rate	Taxable Value	IGST		Total
1	Automatic Saw	8202	1.00 PCS	586.00	586.00	9.00	52.74	638.74
2	Stanley Hammer Claw Hammer Steel Shaft (Black and Chrome)	8205	1.00 PCS	568.00	568.00	9.00	51.12	619.12
Total			2.00		1,154.00		103.86	1,257.86
Total in words					Taxable Amount			
ONE THOUSAND TWO HUNDRED AND FIFTY-EIGHT RUPEES ONLY					1,154.00			
					Add : IGST			
					103.86			
					Total Tax			
					103.86			
Bank Details					Total Amount After Tax			
Bank Name State Bank of India					₹ 1,258.00			
Branch Name RAF CAMP					(E & O.E.)			
Bank Account Number 200000004512					GST Payable on Reverse Charge			
Bank Branch IFSC SBIN000488					N.A.			
Terms and Conditions					Certified that the particulars given above are true and correct.			
1. Subject to Ahmedabad Jurisdiction.					For Gujarat Freight Tools			
2. Our responsibility ceases as soon as the goods leave our premises.					This is computer generated invoice no signature required.			
3. Goods once sold will not be taken back.					Authorised Signatory			
4. Delivery ex-premises.								



HSN digits required on tax invoice

Annual Turnover (AT) in the preceding FY	Number of Digits of HSN Code
Up-to ₹1.5 crores	Nil
Exceeds ₹1.5 crores but does not exceed ₹5 crores	2 digits
Exceeds ₹5 crores	4 digits



Supply of Goods

Supply of Services



Triplicate



Duplicate

Original copy



**ORIGINAL FOR
RECIPIENT**

Duplicate copy



**DUPLICATE FOR
TRANSPORTER**

Triplicate copy



**TRIPPLICATE
FOR SUPPLIER**

Original copy



**ORIGINAL FOR
RECIPIENT**

Duplicate copy



**DUPLICATE
FOR
SUPPLIER**



Revised tax Invoice

- **Every registered person** who has been **granted registration** with effect from a **date earlier than the date of issuance of certificate of registration** to him, **may issue Revised Tax Invoice**. Such Invoice shall be issued **against the commercial Invoices** already issued during said period.
- Revised tax invoice shall be issued **within 1 month** from the date of issuance of certificate of registration.
- A registered person **may issue a Consolidated Revised Tax Invoice** in respect of all taxable supplies made **to an unregistered recipient** during such period.
- However, **in case of inter-State supplies**, a consolidated **Revised Tax Invoice** cannot be issued in respect of all unregistered recipients if the value of supply **exceeds 2,50,000**.



Non Issue of tax Invoice

A registered person may not issue a Tax Invoice if:

- Value of the goods/services/both supplied < ₹200
- The recipient is **unregistered**; and
- The recipient does **not demand such invoice**.

Instead, such registered person shall issue a **Consolidated Tax Invoice** for such supplies at the close of each day in respect of all such supplies.



Bill of Supply

A registered person

Supplying Exempted Goods or Services

Paying tax under composition Levy

Invoice-cum-bill of supply when supplying both to a URD person

- (a) Name, address and GSTIN of the supplier.
- (b) A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets/numerals/special characters hyphen or dash and slash, unique for a FY.
- (c) Date of its issue
- (d) If recipient is registered - Name, address and GSTIN or UIN of recipient.
- (e) HSN code for goods or services.
- (f) Description of goods or services.
- (g) Value of supply of goods or services or both taking into account discount/abatement , if any
- (h) Signature or digital signature of the supplier or his authorized representative.



Receipt Voucher

A registered person shall, **on receipt of advance payment** with respect to any supply of goods or services or both, **issue a Receipt Voucher evidencing receipt** of such payment.

- (a) Name, address and GSTIN of the supplier.
- (b) A consecutive serial number not exceeding 16 characters
- (c) Date of its issue
- (d) If recipient is registered - Name, address and GSTIN or UIN of recipient.
- (e) Description of goods or services.
- (f) Amount of advance taken.
- (g) Rate of tax.
- (h) Amount of **tax charged** in respect of taxable goods or services
- (i) Place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) Whether the tax is payable on reverse charge basis; and
- (k) Signature/digital signature of supplier/his authorized representative



Receipt Voucher

Where at the time of receipt of advance	
(i) rate of tax is not determinable	tax shall be paid at the rate of 18%
(ii) nature of supply is not determinable	same shall be treated as inter-State supply



Refund Voucher

Where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a Receipt Voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person **may issue to the person who had made the payment, a Refund Voucher against such payment.**

Payment Voucher

A registered person **who is liable to pay tax under reverse charge** [under section 9(3)/9(4) of the CGST Act] **shall issue payment voucher** at the time of making payment to the supplier in respect of goods or services received under reverse charge.



Invoice and Payment Voucher

In case of Reverse Charge Invoice and Payment Voucher has to be issued.

9(4) - Applicability

A Builder / Promoter must purchase < 80% of Inputs & Input Services from registered persons, to the extent short of 80% of the inward supplies.

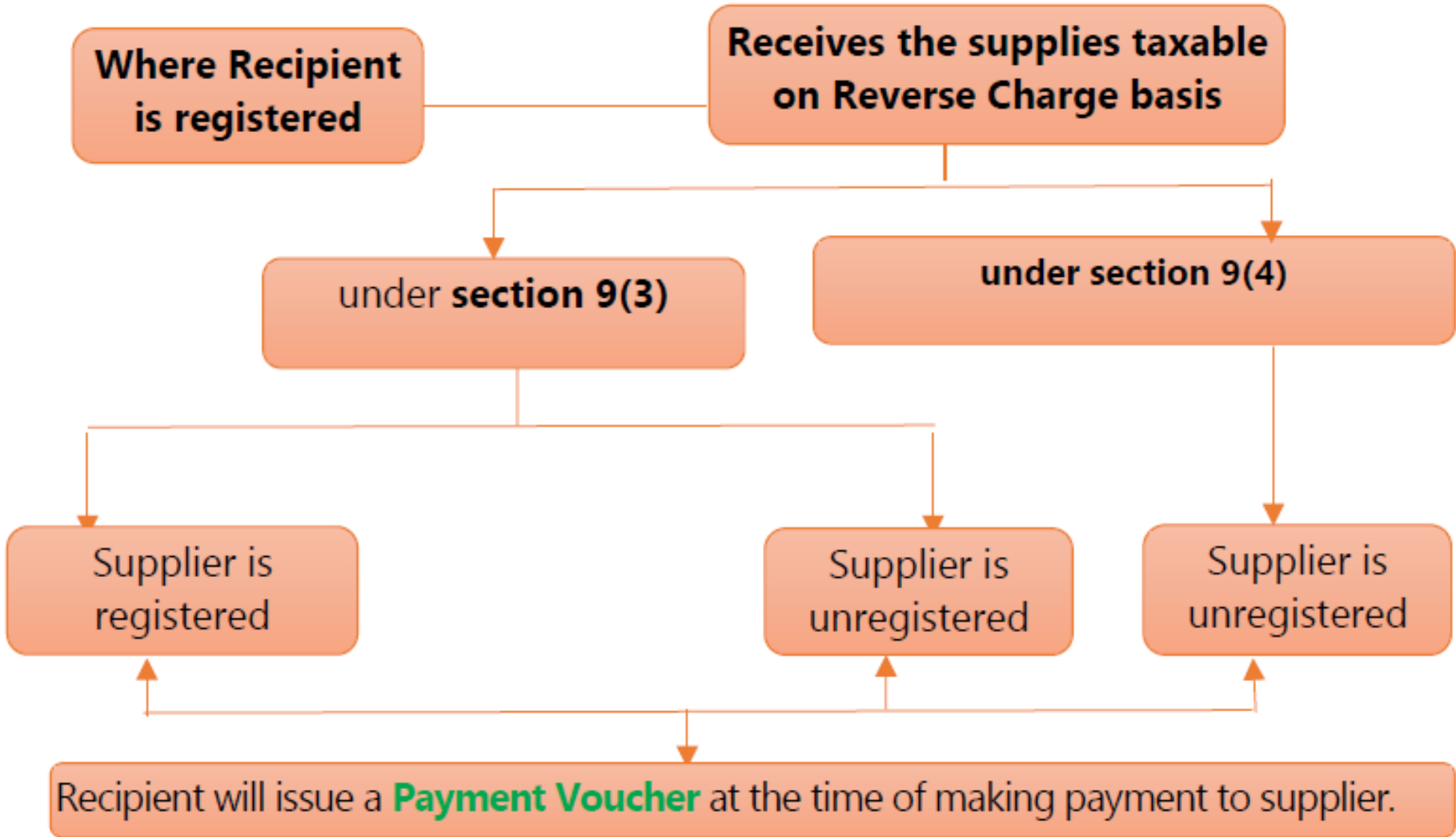
Cement is received from unregistered person

GST on capital goods purchased from unregistered person.



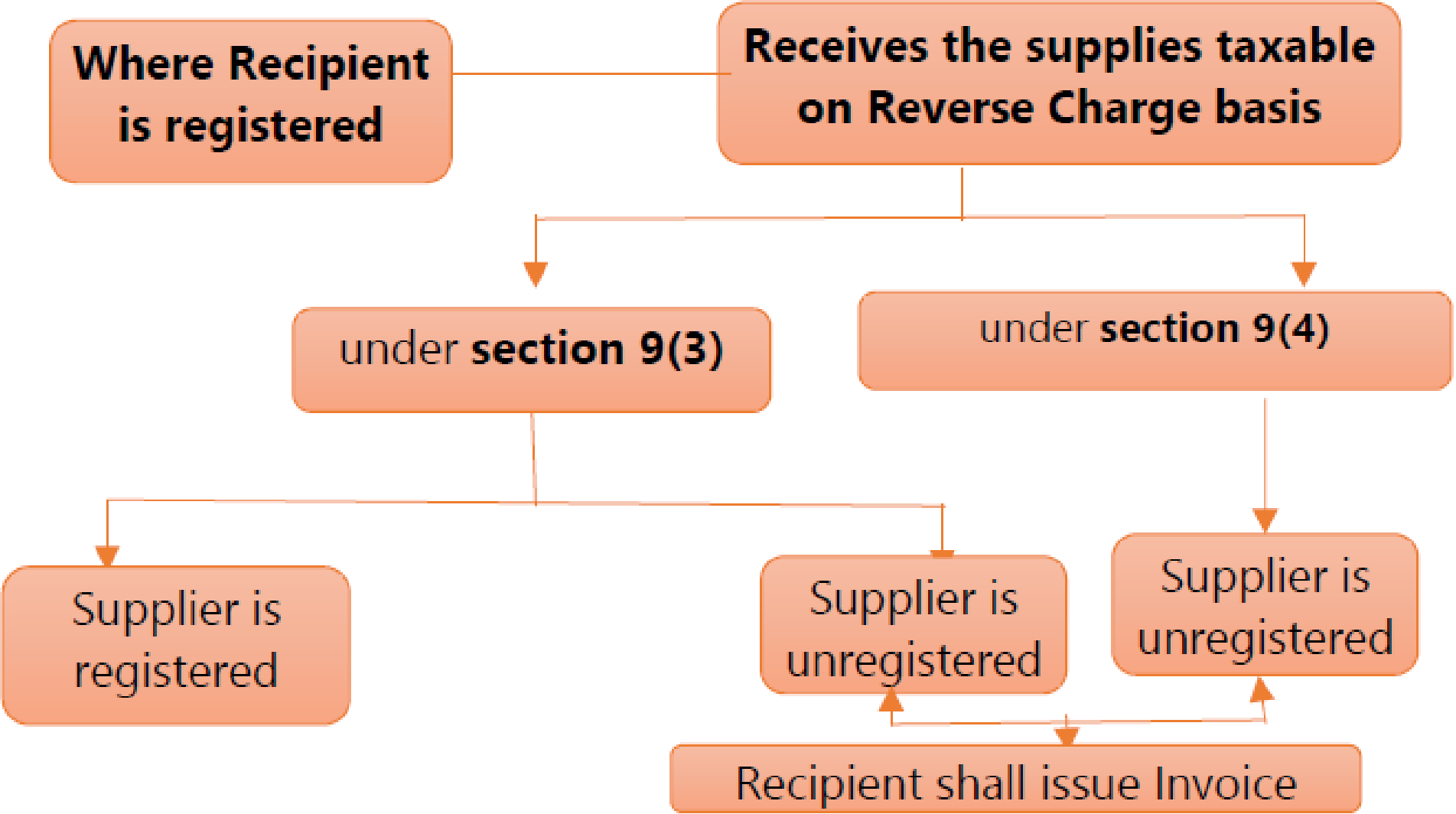
10. Invoice and Payment Vouchers to be issued by recipient of supply liable to pay tax under reverse charge

Payment Voucher





Invoice





Any Document other than Tax Invoice can be issued

Insurance/Banking/ Financial Institution	<ul style="list-style-type: none">• All Mandatory information other than Serial No and address of recipient• Consolidated Invoice for a month can be issued at the end of the month
GTA	<ul style="list-style-type: none">• Gross Weight / Name of Consignor & Consignee, Regn No of the Vehicle, Details of Goods, Origin & Destination place, GSTIN of the person paying tax.
Passenger Transport Services	<ul style="list-style-type: none">• Ticket in any form by whatever name called• Serial No and address of recipient – optional
Admission to Cinematographic films in multiplex	<ul style="list-style-type: none">• Electronic Ticket is deemed to be a tax Invoice• Details of recipient of service is optional



Delivery Challan

Supply of Liquid Gas where the quantity at the time of removal from the place of business of the supplier is not known.

Transportation of Goods for Job work.

Transportation of Goods for reason other than by way of supply.

Such other supplies may be notified by the board.

- Serially numbered not exceeding 16 characters in one or multiple series at the time of removal of goods at the time of transportation



Delivery Challan - Contents



(a) Date and number of the delivery challan

(b) Name, address and GSTIN of the consigner, if registered

(c) Name, address and GSTIN or UIN of the consignee, if registered

(d) HSN code and description of goods.

(e) Quantity (provisional, where the exact quantity being supplied is not known)

(f) Taxable value

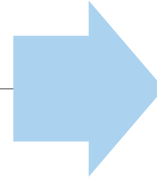
(g) Tax rate and tax amount where the transportation is for supply to the consignee

(h) Place of supply, in case of inter-state movement



Goods transported in SKD/CKD condition

The supplier shall issue the complete invoice before dispatch of the first consignment



The supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;



The original copy of the invoice shall be sent along with the last consignment.

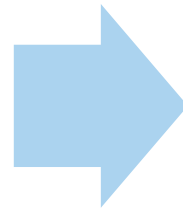


Copies of the corresponding delivery challan shall accompany each consignment along with a duly certified copy of the invoice; and



Jewellery / Art works sold on approval or Movement

Goods may be moved within the State/from the State of registration to another State for supply on approval basis and art works may be sent by artists to galleries for exhibition on delivery challan along with e-way bill wherever applicable



Jewellery carried personally and Invoice issued at the time of supply
Not able to ascertain the value so cannot register as CTP
Delivery Challan + E-way Bill
Carry Invoice book along



Credit Note

Where one or more tax invoices have been issued for supply of any goods or services or both

If Taxable value in Invoice is higher than Taxable value in respect of such supply

Tax charged in Invoice is higher than Tax payable in respect of such supply

Where goods supplied are returned by the recipient

Where goods or services or both supplied are found to be Deficient

CN is Issued by
Supplier

Not
Allowed
for
Secondary
Discount



Debit Note

Where one or more tax invoices have been issued for supply of any goods or services or both

If Taxable value in Invoice is less than Taxable value in respect of such supply

If Tax charged in Invoice is less than Tax payable in respect of such supply

Where quantity received by the recipient is more than the tax invoice issued

DN shall include supplementary Invoice



Time Limit for Credit Note

Time Limit for Debit Note

September following the end of the financial year in which such supply was made
(i.e. 20th October of following FY.)

Time Limit for Credit Note

The date of furnishing of the relevant annual return.

No Time Limit

Declare in the month during which such DN is issued



Tax Collection and Mentioning

Section 32 - Prohibition of Unauthorized Collection of Tax

A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.

No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.

Section 33 - Amount of Tax to be indicated in Tax Invoice and other documents

Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.



E-WAY BILL - Introduction

For quick and **easy movement of goods** across India without any hindrance

Primary motive to check GST evasion, i.e. to keep the system infallible from the point of view of revenue leakages.

- To check unscrupulous (unfair) trade, curtailing unauthorized trade, also helpful in policing of trade of illegal goods.
- Put to rest the worries of different states that they were losing out on GST revenues.
- Introduce uniformity across the states for seamless generation of E-Way Bill.

When to generate? Prior to movement of goods via a conveyance - would inform each transaction's details to the tax department, obtain an acknowledgement number.



E- WAY BILL - What

A **way-bill is a receipt, or a document** issued by a carrier giving details and instructions **relating to the shipment of a consignment of goods** and the details include name of consignor, consignee, the point of origin of the consignment, its destination, and route.

E-Way Bill is a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal. In other words, **E-way bill is an electronic document generated on the GST portal evidencing movement of goods.**

Pre-requisites

1. The person who generates e- way bill **should be a registered person** on GST portal.
2. If the transporter is not registered person under GST, it is mandatory for him to get enrolled on e-waybill portal (<https://ewaybillgst.gov.in>) before generation of the e-way bill.



E- WAY BILL - When

Whenever there is a movement of goods of **consignment value exceeding ₹ 50,000**

1. In relation to a **supply**
2. For reasons **other than supply**
3. Due to **inward supply from an unregistered person**

the registered person who causes such movement of goods shall furnish the information relating to the said goods as specified in Part A of Form GST EWB-01 before commencement of such movement.

Exception to ₹50,000 limit: (E-way bill is required to be generated even if Consignment value is equal to ₹50,000 or less than ₹50,000)

1. **Inter-State** transfer of goods by **principal to job worker**.
2. **Inter-State** transfer of **handicraft goods** by a person exempted from obtaining registration.
3. The registered person or, the transporter **may, at his option, generate** e-way bill.



Consignment Value

- (i)** To be determined in accordance with the provisions of **section 15**,
- (ii)** To be declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and
- (iii)** It also **includes the Central tax, State or Union territory tax, integrated tax, and cess charged & Income tax cess (Circular)**, if any, in the document and
- (iv)** It **shall exclude the value of exempt** supply of goods where the invoice is issued in respect of **both exempt and taxable supply of goods**.



E- WAY BILL – When not required

Sl. No.	Description of Goods
1	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2	Kerosene oil sold under PDS
3	Postal baggage transported by Department of Posts
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effects
8	Coral, unworked (0508) and worked coral (9601)



SITUATIONS WHEN NOT REQUIRED (RULE 138(14))

E-way bill is **NOT** required to be generated [Rule 138(14)]:

- Goods specified under Annexure to the Rule
- Goods transported by non-motorized conveyance
- Goods transported from the port, airport, cargo complex, etc. to inland container depot (ICD) for Customs clearance.
- Movement of goods within notified areas (No notification till date) .
- Goods (other than de-oiled cake) are being transported are specified in the Schedule to notification No. 2/2017- CT(Rate) dated the 28th June, 2017;
- where the goods being transported are **alcoholic liquor for human consumption**, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
- where the supply of goods is treated as no supply under Schedule III of the Act.
- Transit cargo from or to Nepal/Bhutan
- Heavy water/ nuclear fuels, etc.
- Movement of goods for or by the Ministry of Defence
- Where consignor is CG/ SG/ LA – for transport of goods by rail.
- Empty Cargo containers
- Place of business of consignor to weighbridge and back – upto 20 kms. – Goods must be accompanied with a delivery challan.



E- WAY BILL – Who

Goods transported by registered person who is causing movement of goods.

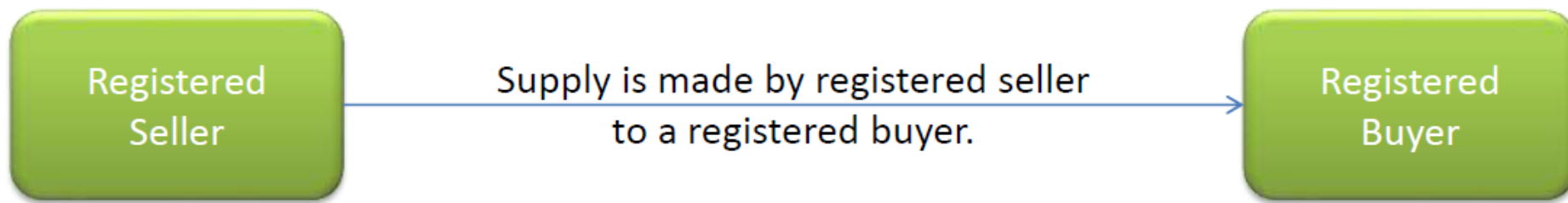
- Registered person – Supplier or recipient

Goods is handed over to transporter by road and the transporter is causing movement on his own.

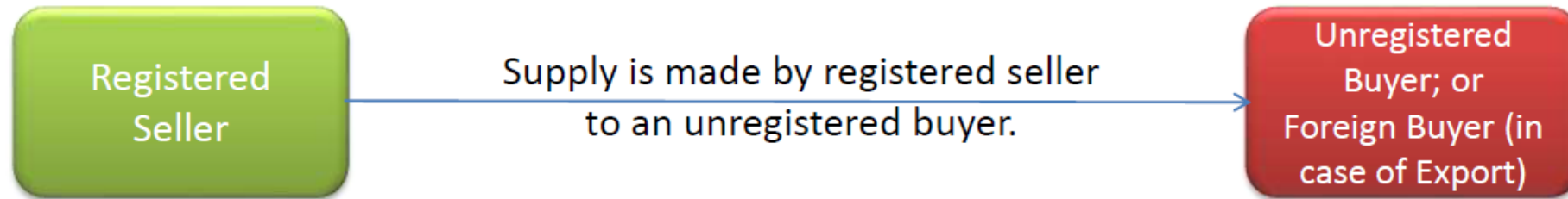
- Transporter

Goods is being transported by air, vessel or train.

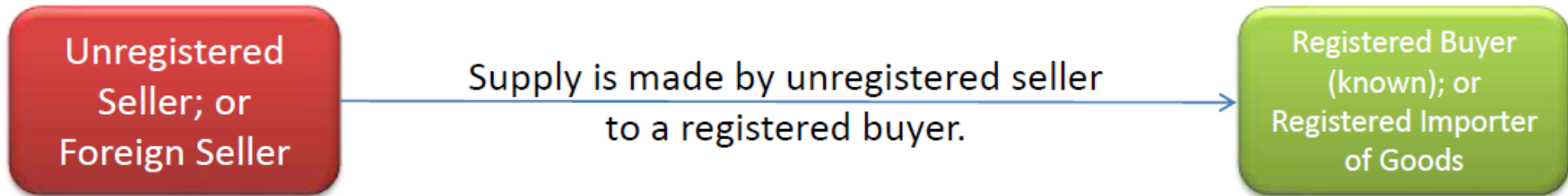
- Registered person – Supplier or recipient



Either Party may generate E-way Bill



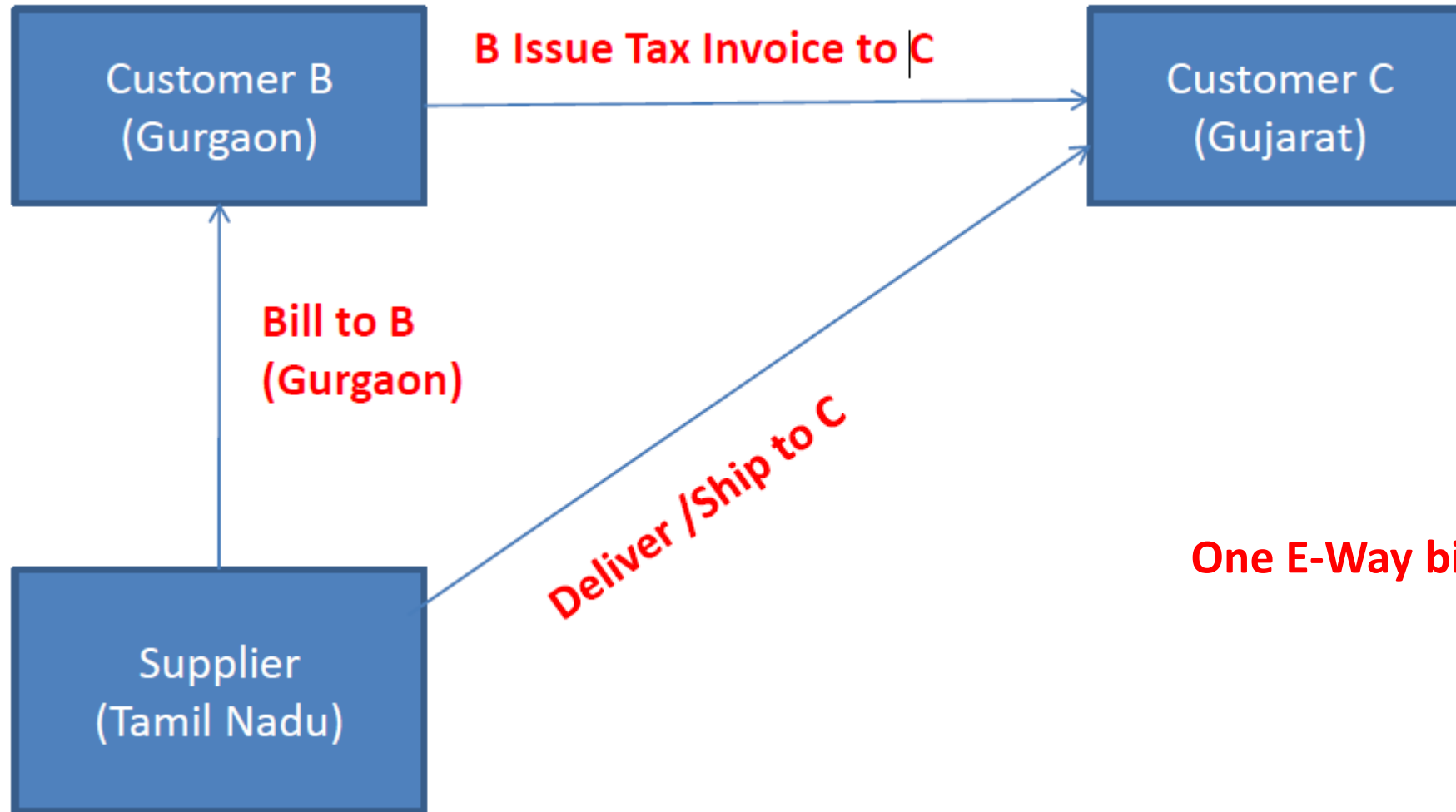
The **Registered Seller** to generate E-Way Bill.



Movement is said to be caused by the registered recipient and E-Way bill is generated by the **Registered Recipient**.



Bill to Ship to Model



One E-Way bill is sufficient



Information to be filled

PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

To be furnished by the registered person who is causing movement of goods of consignment value exceeding ₹ 50,000/-

To be furnished by the person who is transporting the goods.



Consignment Value

However, information in Part-A may be furnished:

By the transporter, on an authorization received from such registered person.

By the e-commerce operator or courier agency, where the goods to be transported are supplied through such an e-commerce operator or a courier agency, on an authorization received from the consignor.

Part-B of the e-way bill **may not be furnished** where the goods are transported **for a distance of up to 50 km within the State/Union territory**:

from the **place of business of the consignor** to the place of business of the **transporter** for further transportation

or

from the **place of business of the transporter** finally **to the place of business of the consignee**.



Other Attributes...

- **Transfer of Goods from one conveyance to another**
- **Consolidated E-Way bill** - consolidated e-way bill in **Form GST EWB-02** - where **multiple consignments are intended to be transported in one conveyance**
- **Cancellation of E-way bill** - **within 24 hours of generation** of the e-way bill only if,
 1. **Goods are not transported** or
 2. **Goods not transported as per details furnished.**
- **Acceptance of E-way bill** - **shall be deemed that he has accepted** the said details
72 hours of the details being made available to him on the common portal
or
(ii) The time of delivery of goods, whichever is earlier.



Validity Period of E-way Bill

For Over Dimensional Cargo and Multi-model transportation having one leg in ship (Sea)

Distance within country	Validity period from relevant date
Up to 20 km	1 day
For every 20 km or part thereof Thereafter	1 additional day

For Other than over Dimensional Cargo and MMT (Sea)

Distance within country	Validity period from relevant date
Up to 100 km	1 day
For every 100 km or part thereof Thereafter	1 additional day



Relevant date - Validity Period of E-way Bill

Relevant Date - means the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the **period expiring at midnight of the day** immediately following the date of generation of e-way bill.

Time of generation	Validity period from relevant date
Suppose an e-way bill is generated at 00:04 hrs on 14th March	Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March.
Suppose an e-way bill is generated at 23:58 hrs. on 14th March	Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March.

The validity of the e-way bill starts when **first entry is made in Part-B**




Restriction on furnishing of information in Part A of form GST EWB-01

- A person paying tax under composition scheme has not furnished the statement for payment of self-assessed tax for 2 consecutive quarters,
- A person paying tax under regular scheme has not furnished the returns (GSTR-3B) for 2 consecutive months
- A person paying tax under regular scheme has not furnished GSTR-1 (Statement of outward supplies) for any 2 months or quarters

However, on request to Commissioner, allow furnishing of of the said information in Part A of Form GST EWB-01

E-Invoicing

Introduction

- What is e-invoice
-
- Invoice generated by a software on the computer is an e-invoice?
 - Whether invoices generated in a central server is an e-invoice ?
 - E-invoice does not mean generation of invoices from a central portal of tax department
- 

Introduction (Contd)

Invoice generated by each software may look more or less same.

But they can't be understood by another computer system even though business users understand them fully.

For example, an Invoice generated by SAP system cannot be read by a machine which is using 'Tally' system.

Likewise there are hundreds of accounting/billing software.

Data on such invoices can't be understood by the GST System if reported in their respective formats

Current Status

- Separate reporting of invoice data for GST Return and e-way Bill
- Both have different formats and hence the taxpayer has to prepare them every time.
- The format of reporting in GSTR-1 and that for e-way bill are different from original invoice
- Lots of errors creep in manual processing by businesses.
- Unscrupulous elements generate fake invoices, push them in the GST system and vanish.

Standardisation

Hence a need was felt to standardize the format for sharing the data with others.

All these software would adopt the new e-Invoice standard wherein they would re-align their data access and retrieval in the standard format

However, users of the software would not find any change since they would continue to see the physical output of the invoices in the same manner as it existed before

Why E-invoice?

The e-invoice system being implemented by tax departments across the globe consists of two important parts namely,

- a) Generation of invoice in a standard format so that invoice generated on one system can be read by another system.
- b) Reporting of e-invoice to a central system.
- c) Reduction of Manual data entry,

Manual data entry leads to the following:

Transcription errors

Wrong entries

Need for standards to ensure complete inter-operability

Elimination of need of manual data entry and transcription errors

Applicability of e-invoice

All registered businesses with an aggregate turnover (based on PAN) in any preceding financial year from 2017-18 onwards greater than ₹ 500 crore

B to B : Business to Business

B to G : Business to Government

Export

Through E-Commerce Operators

Reverse Charged transactions

Applicability of E-Invoice

- ❖ Invoices
- ❖ Debit Note
- ❖ Credit Note
- ❖ The following are not to be entered
 - Delivery challan
 - Bill of Supply
 - Job work

Exemptions from e-invoice

Special Economic Zone units. (and not SEZ developers)

Insurer or banking company or financial institution including NBFC.

GTA supplying services in relation to transportation of goods by road in a goods carriage.

Supplier of passenger transportation service.

Person supplying services by way of admission to exhibition of cinematograph films in multiplex screens.

Process of e invoice

E-INVOICE WILL BE CREATED BY TAXPAYERS ON THEIR OWN ACCOUNTING/BILLING/ERP SYSTEM

THE E-INVOICE, AS PREPARED, WILL BE REPORTED ON INVOICE REFERENCE PORTALS (IRP)

IRP WILL GENERATE UNIQUE INVOICE REFERENCE NUMBER (IRN) WHICH WILL BE ATTACHED ON THE

E-INVOICE AND SYSTEM WILL DIGITALLY SIGN THE SAME AND RETURN TO TAXPAYER (SUPPLIER) AS WELL AS RECIPIENT.

The IRP will also generate a QR code which will consist of the following :

- ❖ GSTIN of supplier & Recipient

- ❖ Invoice number as given by Supplier
- ❖ Date of generation of invoice
- ❖ Invoice value (taxable value and gross tax)
- ❖ Number of line items
- ❖ HSN Code of main item (the line item having highest taxable value)
- ❖ Unique Invoice Reference Number (hash)

QR code will enable Offline verification using Mobile App.

A taxpayer can continue to print his invoice as being done presently with logo.

e-invoicing system only mandates all taxpayers to report invoices on IRP in electronic format.

GSTR-1 will be auto filled with the data available in e-invoice system.

E-Way bill system will create Part-A of e-way bill using e-invoicing data. The person responsible will have to fill part-B for generation of e-way bill at the time of movement of the goods



GOODS AND SERVICE TAX e - Invoice System



Laws ▾

Help ▾

Registration ▾

Login



E-INVOICE SYSTEM LOGIN

User name

Password



Enter Above Captcha

Login

[Forgot Password ?](#)

[Forgot Username ?](#)

LATEST UPDATES

- 01**
AUG Integer rutrum ante lacus
🕒 9:45 am to 12:15 pm
📍 Corden
- 10**
SEP Euismod consequat
🕒 10:30 am to 12:30 pm
📍 New York
- 04**
AUG Fusce euismod conse
🕒 10:00 am to 2:30 pm
📍 Redhedge

IMPORTANT LINKS



e-Invoice Registration Form

Enter GSTIN :

Enter the code as shown above

Application Name :

Trade Name :

Line 1 :

Line 2 :

Address

City :

PIN :

State :

Mail ID :

Mobile :

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



सत्यमेव जयते



e-Invoice

MIS Reports

User Management

Update

e-Way Bill

Dash Board



Generations

Yesterday

During This month



Cancelled

Yesterday

During This month



e-Invoice Entry Form

[*Indicates mandatory fields for e-invoice]

Transaction Details

Category* B2B B2G Export Sub Category* Regular Reverse Charge Through e-Com. Operator

Document Details Type* No.* Date* Transaction Type*

Bill From

GSTIN*

Trade Name*

Building No. Name

Floor No. Location*

Pincode* State*

Phone email

Bill To

GSTIN*

Name

Building No. Name

Floor No. Location*

Pincode* State*

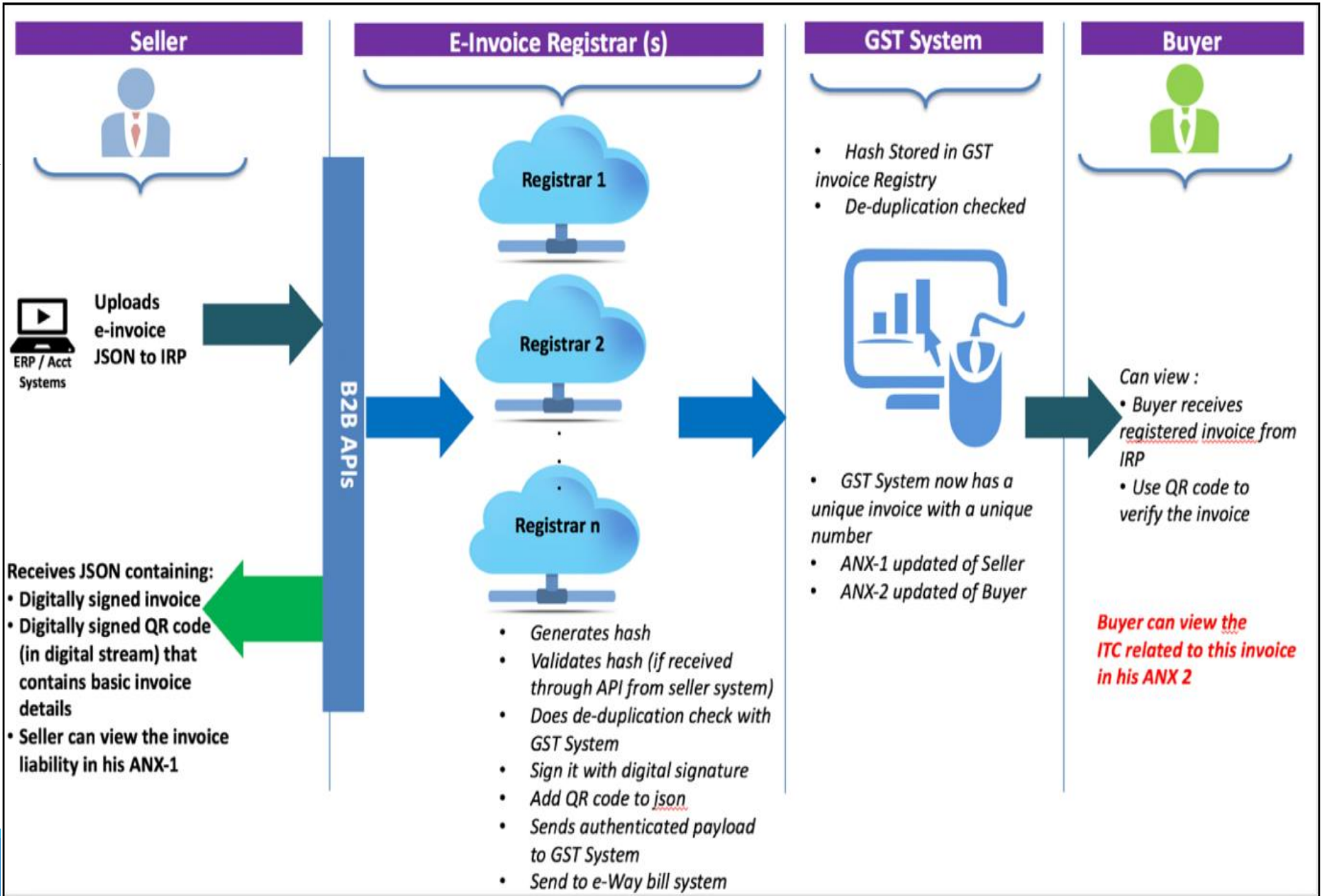
Phone email

Item Details

Product Name*	Description	HSN*	Quantity*	Unit	Unit Price*	Taxable Value	CGST+SGST	IGST	CESS	State CESS	Non Advol
			0		0	0	Select	Select	Select	Select	0
+											
Total Tax'ble Value*	CGST Value*	SGST Value*	IGST Value*	CESS Advol Value*	CESS Non Advol Value*	State CESS*	Discount*	Other Charges*	Total Inv. Value*		
0	0	0	0	0	0	0	0	0	0		

- [Export Details](#)
- [Reference Details](#)
- [Payment Details](#)
- [Additional Details](#)

[Save](#) [Preview](#)



Schema version: 1.0

Tax scheme: GST

06/12/2019 1:40PM

e-Invoice System



Original For Recipient

e-Invoice

1. GSTIN 05AAACG2207L1ZY
 2. Name GSTN LTD
 3. Address GODREJ, VIKHROLI, Mumbai, Maharashtra, 400076
 4. Serial No. of Invoice GSTN001
 5. Date of Invoice 06/12/2019
 6. IRN No. 05AAACG2207L1ZY/GSTN001/2019-20

Dispatch from:05AAACG2207L1ZY, GSTN LTD
 Address: GODREJ, VIKHROLI, Mumbai
 State: Maharashtra
 Pincode: 400076

Details Of Receiver(billed to)	
Name	ABC INDIA LTD
Address	Mumbai
Pin Code	400011
State	Maharashtra
State Code (Place of supply)	MH
GSTIN/Unique ID	05AAA CG2314E1ZD

Details Of Consignee(Shipped to)	
Name	ABCINDIA LTD
Address	Mumbai
Pin Code	400011
State	Maharashtra
State Code (Place of supply)	MH
GSTIN/Unique ID	05AAACG2140A1ZL

Sample e-Invoice

Supply type: Outward
 Transaction mode: Tax Invoice

S.No	Description of supply / Item description	HSN Code	Quantity	Rate per unit of quantity	GST rate (aggregate of CGST+SGST/IGST)	Taxable Value	CGST		SGST		IGST		CESS	
							%	Amount	%	Amount	%	Amount	%	Amount
1	LAPTOP	8703	2.00	50000.00	18.00	100000.00	9.00	9000.00	9.00	9000.00	0.00	0.00		0.00
Total						100000.00		9000.00		9000.00		0.00		
Total Invoice Value(In figure):						118000.00	Total Taxable Amount						100000.00	
Amount of Tax subject to Reverse Charges :						No	Total Tax Amount						18000.00	
Payee Information:							Final Amount						118000.00	
Payee name:						KPMG	Amount paid in advance						10000.00	
Account number:							Amount outstanding						98000.00	
payment mode:						Cash								
IFSC code:														

Remarks 1
 Remarks 2

Advantages of E-Invoice

E-invoice helps in **auto-reporting** of invoices into GST return and auto-generation of e-way bill (wherever required).

E-invoicing data is **reported in multiple forms** like GSTR 1, E-way and 2A. It **saves time** of the registered person.

It **helps in reduction in transcription errors** as same data will get reported to tax department as well as to the buyer to prepare his inward supplies (purchase) register.

E-Invoice **will facilitate standardisation** and inter- operability leading to reduction of disputes among transacting parties.

it will enable the **system-level matching of input tax credit and output tax thereby reducing the tax evasion**. It will save time and cost of the management.

E-invoicing will eliminate the fake invoices. Claiming fictitious input tax credit (ITC) by raising fake invoices is also one of the biggest challenges currently faced by tax-authorities. The e-invoice system will help to curb the actions of unscrupulous taxpayers and reduce the number of fraud cases as the tax authorities will have access to data in real-time.

Dynamic QR Code

B2C INVOICES ISSUED BY A PERSON WHOSE AGGREGATE TURNOVER > 500 CRORE IN ANY PRECEDING FY FROM 2017-18 ARE PROPOSED TO HAVE A QR CODE FROM 01.12.2020

THE PURPOSE OF HAVING A DYNAMIC QR CODE ON B2C INVOICES IS TO FACILITATE DIGITAL PAYMENTS

A TAXPAYER CAN GENERATE QR CODE FOR B2C INVOICES USING THEIR OWN QR CODE GENERATING MACHINES AND ALGORITHMS.

WHERE THE DYNAMIC QR CODE IS NOT DISPLAYED ON THE INVOICE BUT THE SUPPLIER MAKES AVAILABLE TO CUSTOMERS AN ELECTRONIC MODE OF PAYMENT LIKE UPI COLLECT, UPI INTENT, OR SIMILAR OTHER MODES OF PAYMENT, THROUGH MOBILE APPLICATIONS OR COMPUTER-BASED APPLICATIONS AND THE DETAILS OF THE MERCHANT AS WELL AS THE TRANSACTION ARE DISPLAYED/ CAPTURED. THE INVOICE SHALL BE DEEMED TO COMPLY WITH THE REQUIREMENT OF THE DYNAMIC QR CODE



THANK YOU