

E- INVOICING



AMRC
& ASSOCIATES
CHARTERED ACCOUNTANTS

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**E-INVOICING
HISTORY AND
STATUS GLOBALLY**

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HISTORY OF E-INVOICING

- The history of the e-invoice is actually the history of EDI – Electronic Data Interchange. EDI is the interchange of business information using a standardized format; a process which allows one company to send information to another company electronically.
- Inspired by the idea of a paperless invoices and more reliable transfer of data.

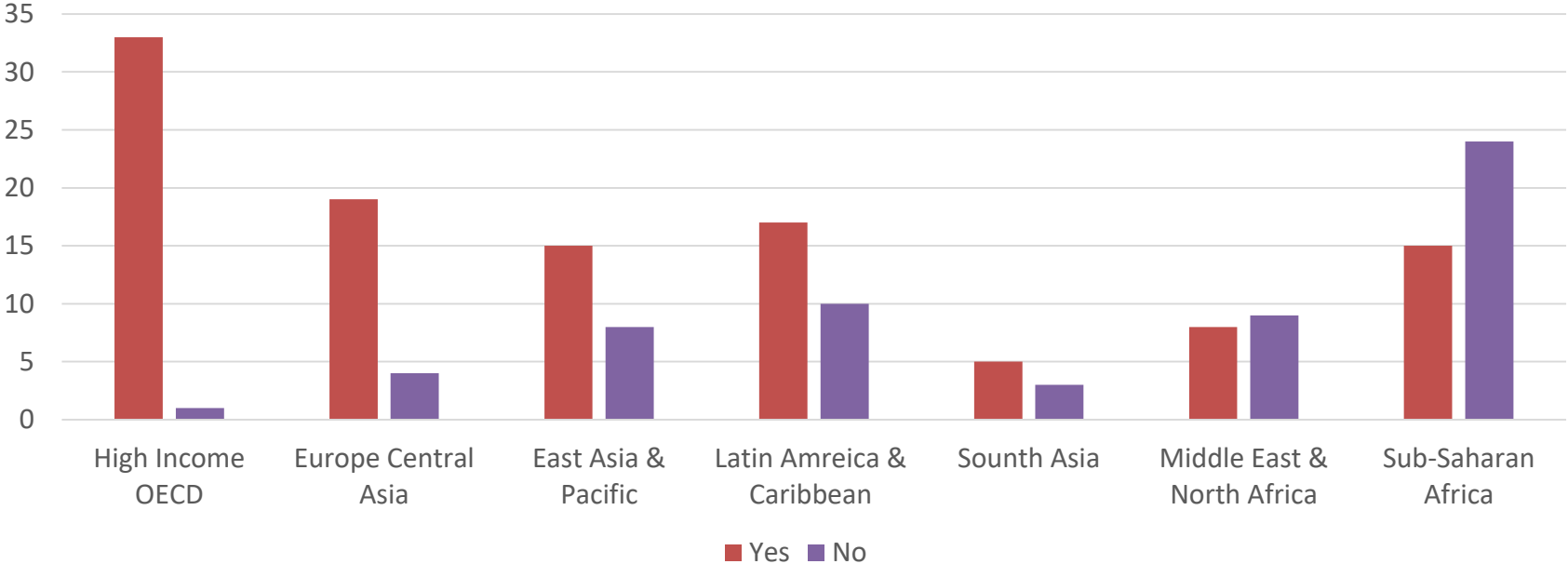
According to Report done by GXS in 2013



E-INVOICING STATUS WORLDWIDE

- More than 100 countries around the world now use e-invoicing. A system that improves physical control, boosts economic savings, cuts down on the use of paper and streamlines procedures.
- The technical and legal requirements for electronic billing are different in each country. Whereas in some, like Mexico it is mandatory in B2B and B2G environments, in others, such as Spain, its use is only compulsory for suppliers to the public administration.

Number of economies in the OECD high-income group are offering e-invoices **112: Yes**
59: No



CASE STUDY FOR BENEFITS

Items	Paper invoice (pre e-invoice period)	After introduction of e-invoice	Change
Cost of handling of one invoice	7 Euros	0.3 Euros	96% Savings
Number of invoices handled by an employee in a year	6,000 Paper Invoices	90,000 e- invoices	15 times efficiency improvement
Time saving	15 Days for Paper invoices	3 Days for e- invoice	80% Saving of time

52% businesses view the cost reduction as the principal advantage of digital transformation

E-INVOICING

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BASIC UNDERSTANDING



What E- Invoicing?

- E-invoicing is a mechanism introduced by the Government to digitize and standardise the process of invoice submission and authentication under the GST law
- E-invoicing is the submission of an already generated standard invoice on a common portal. GST Council, in its 37th meeting, has decided to implement a system of e-invoicing, which will be applicable to specified categories of persons.

WHY E- INVOICING?



OBJECTIVES OF E-INVOICING



Elimination of Manual Data Entry Errors

E-Invoice created on common portal and all the invoices once authenticated will get transferred to the GST and e-way bill portal on real time basis. This auto-population will reduce data entry errors.



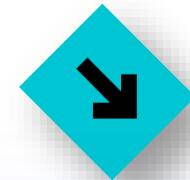
Reduction in Compliance Issues

The e-invoice system will help to curb tax evasion and reduce the fraud cases as the tax authorities will have access to data in real time



Standard format

Generation of invoice in a standard format so that invoice generated on one system can be read by another system without human intervention.



Reduction in ITC related issues

Substantial reduction in input credit verification issues as same data will get reported to tax department as well to buyer in his inward supply (purchase) register

CHALLENGES ON E-INVOICING



Partial coverage

- Separate workflow must be in place for delivery challans, bill of supply, job work and other similar transactions.



Mandatory and Optional fields in Schema

- Key point is be noted here the difference between cardinality codes given in form like 0..1, 0..n, 1..1 and 1..n



Implementation Issue

- E-invoicing implementation requires lots of changes in existing ERP that will be a tedious process and taxpayers may face teething problems.

MYTH VS REALITY

E-Invoicing

Myth



I would **need** to issue Invoice through **GST portal.**

E-invoice would need to be issued for **all the transactions**

If I am not using a software, I can't issue E-invoice

E-invoice will **add** one more GST **compliance**

The **IRN** generated by the IRP would **be the Invoice number**

There **will be separate invoice** formats for different businesses

1

2

3

4

5

6



Reality

No, you just need to validate invoice on IRP

E-invoice is being made **mandatory** only for **B2B transactions & Exports.**

8 free Software have been provided free of cost by GSTN for taxpayers whose aggregate turnover up to 1.5cr

The compliance **will be reduced** as Part A of E-Way bill will be auto populated

No, its just reference no. the invoice no. would be self generated

Invoice format **will be same** for all the taxpayers/Businesses

**APPLICABILITY
AND LEGAL
ASPECTS**

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APPLICABILITY AND NON APPLICABILITY



When coming into force?

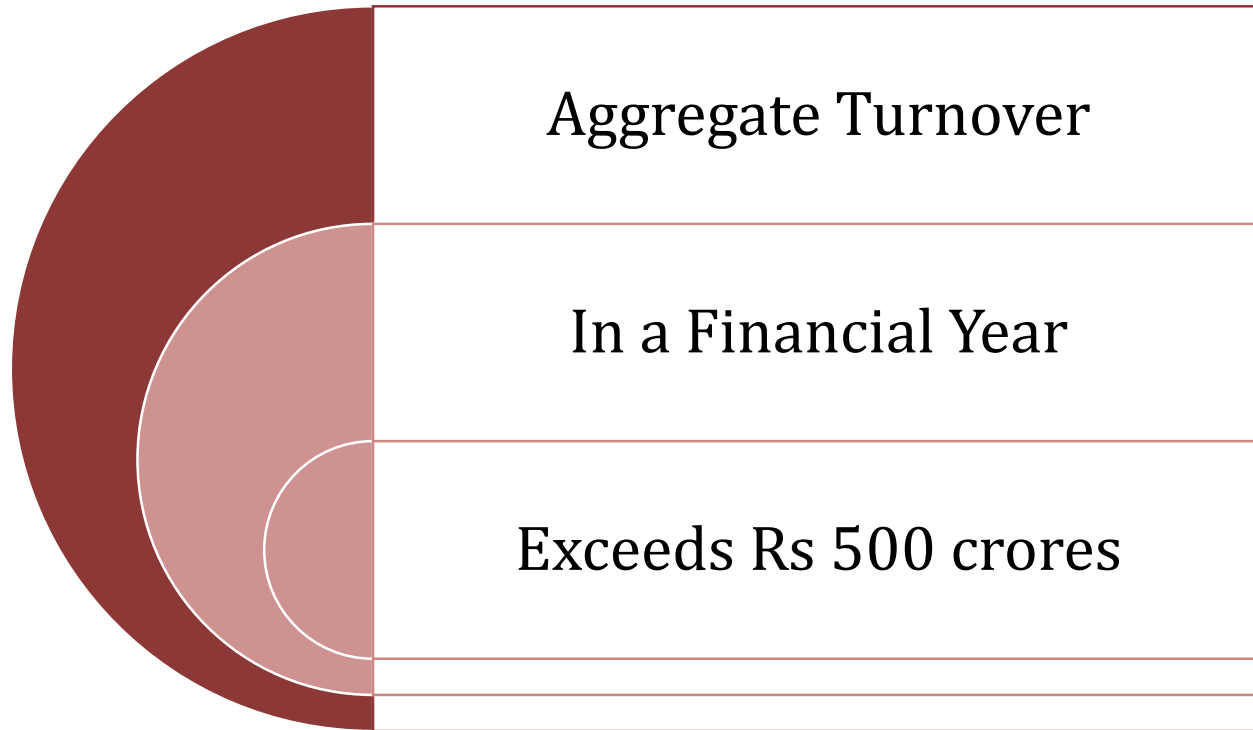
From 1st October 2020, taxpayers whose aggregate turnover in a *financial year exceeds 500 crore rupees

Not Applicable:-

- SEZ Unit
- Insurer or a banking company or a financial institution, including a non-banking financial company
- Goods transport agency
- Supplier of taxable service is supplying passenger transportation service
- Supplier supplying services by way of admission to exhibition of cinematograph films in multiplex screens

KEY ELEMENTS IN THE NOTIFICATION

Key elements given in the notification no. 13 of 2020 Dt. 21-3-2020



MEANING AND CALCULATION AGGREGATE TURNOVER

Meaning

- As per Section 2(6) of CGST Act, 2017 "aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess

Turnover reported In GSTR-3B

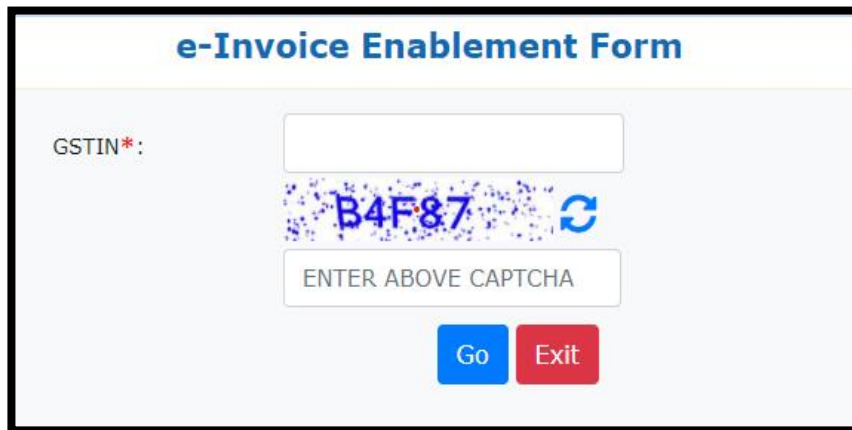
- The list of taxpayers, who have been crossed with aggregate turnover of Rs 500 cr, have been identified by based on the turnover declared in GSTR 3B for previous year

Self Declaration

- The separate option will be provided on the portal for self declaration by the taxpayers, who have crossed with aggregate turnover of Rs 500 Crores, to registered and get enabled for e-invoicing system. It will be enabled in couple days

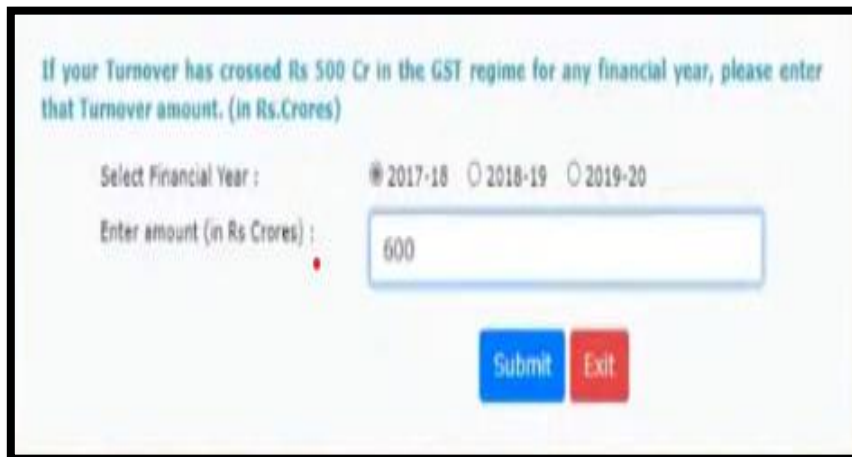
E-INVOICE ENABLEMENT FORM

Recently, one more facility available in the IRP that if the taxpayers having turnover more than 500 crores but they are not enable on the portal then he can go for the self registration form. You can enable yourself **on invoice1-trial.nic.in>Registration>E-invoice enablement**



The screenshot shows the 'e-Invoice Enablement Form' interface. It features a 'GSTIN*' label next to an empty input field. Below the input field is a captcha image displaying the characters 'B4F87' and a refresh icon. Underneath the captcha is a text box labeled 'ENTER ABOVE CAPTCHA'. At the bottom of the form are two buttons: a blue 'Go' button and a red 'Exit' button.

Then this type of icon will be shown in enablement form. After entering GSTIN all the GSTIN related information will be reflected. Then authentication that your turnover is exceeds by 500 crores.



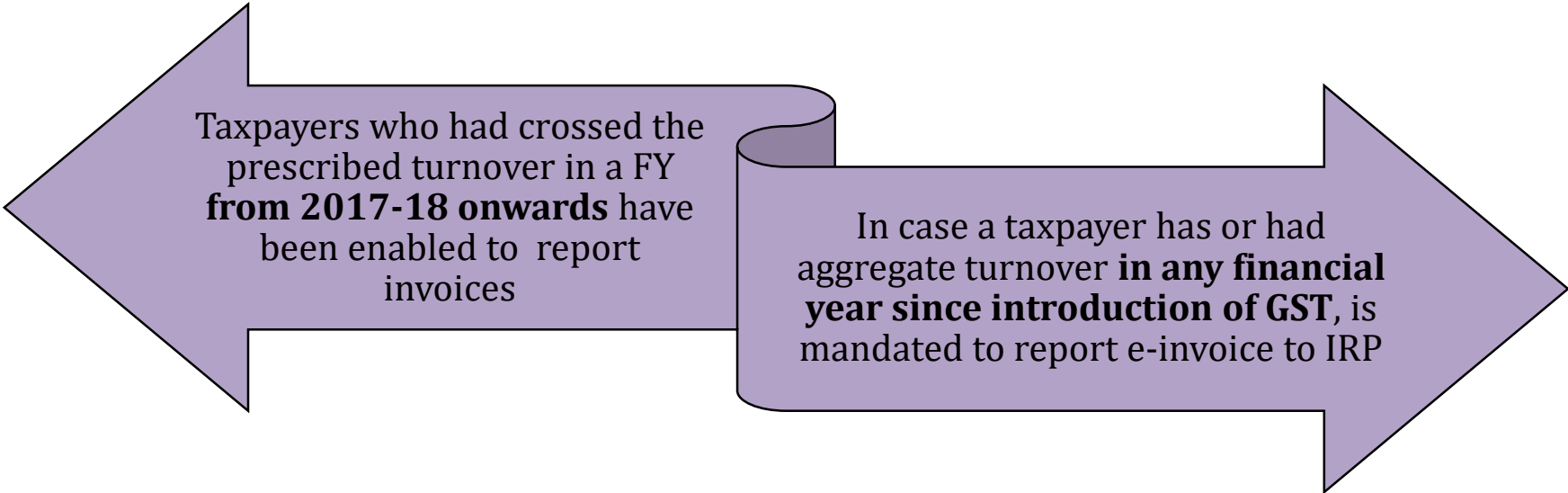
The screenshot shows a form with the heading: 'If your Turnover has crossed Rs 500 Cr in the GST regime for any financial year, please enter that Turnover amount. (in Rs.Crores)'. It includes a 'Select Financial Year:' section with radio buttons for '2017-18', '2018-19', and '2019-20'. Below this is an 'Enter amount (in Rs Crores):' label next to an input field containing the number '600'. At the bottom are 'Submit' and 'Exit' buttons.

After giving OTP Authentication this type of information will be shown, if your turnover exceeds the limit then enter your turnover and also select the Financial year in which the turnover exceeds.

THRESHOLD LIMIT TAKEN FOR WHICH FY?

Now Question arises, turnover of which financial year is to be taken for applicability?
Is this 2017-18, 2018-19 or 2019-20.

According to the notification no. 70/2020 Dt. 30-09-2020



Taxpayers who had crossed the prescribed turnover in a FY **from 2017-18 onwards** have been enabled to report invoices

In case a taxpayer has or had aggregate turnover **in any financial year since introduction of GST**, is mandated to report e-invoice to IRP

CALCULATION OF THRESHOLD LIMIT

Example for better understanding

Company	2017-18	2018-19	2019-20	Applicability
A	565	400	350	Yes
B	475	520	490	Yes
C	390	480	510	Yes
D	200	350	400	No

DOCUMENTS ON WHICH E-INVOICING APPLICABLE

Documents on which E-Invoicing Applicable

As per Notification 13/2020-Central Tax

E-Invoicing is applicable on those class of registered person who shall prepare invoice and prescribed documents.

Further, Govt. has not been prescribed those documents yet.



Below is the list of Documents as per Govt. PPT

To be entered

- Invoice by Supplier
- Credit Note by Supplier
- Debit Note by Supplier

Not to be entered

- Delivery Challan
- Bill of Supply
- Job Works

AMRG Comment

However, there is no clarification regarding implementation of e-invoicing on credit debit notes.

INTRODUCTION OF NEW SCHEMA

As per the latest e-invoice format, notified on 30th July 2020 by Notification No. 60/2020 Dt. 30-7-2020, there are Broadly two fields:

- (1) Mandatory fields and
- (2) Optional fields

In New Schema Few Sections and Annexures are mandatory



In Schema there are 12 sections-
out of which 5 are mandatory

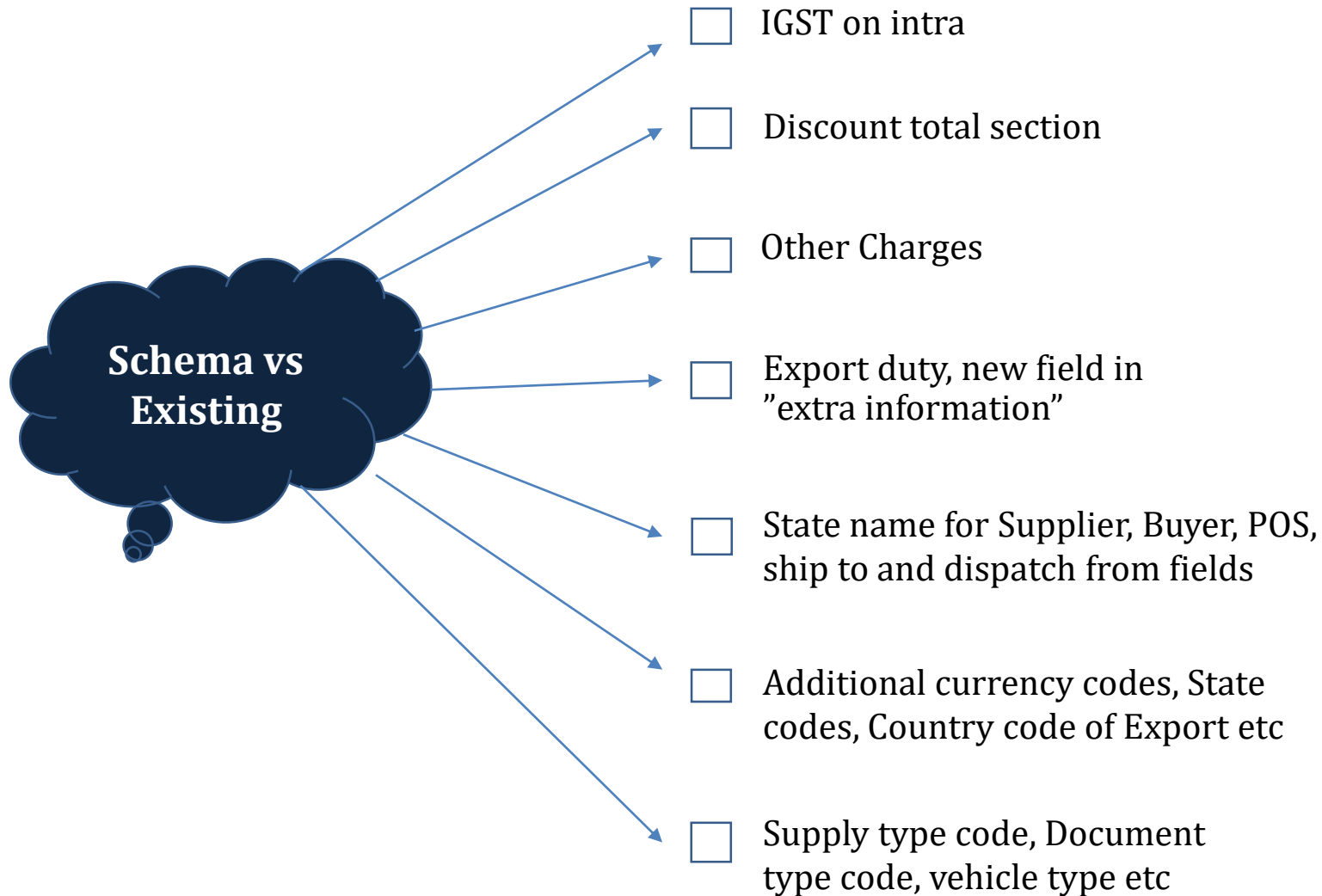
- Basic details
- Supplier information
- Recipient information
- Invoice Item details
- Document total



And 6 annexures in new schema-
out of this 2 are mandatory.

- Item details
- Document total details

MAJOR CHANGES IN REVISED SCHEMA



WHAT IS 'CARDINALITY' IN SCHEMA

In e-invoice schema, for each field, 'Cardinality' is marked as 0..1/ 1..1/ 1..n/ 0..n. This is to denote whether a field is 'mandatory' and whether it is 'repetitive'.

Notation	Meaning
Starts with 0	Optional field
Starts with 1	Mandatory field
Ends with 1	Data for the field can be entered only once
Ends with n	Data for the field can be entered multiple times

Example:

0..1= RCM, Supplier email, payee information etc

1..1= IRN, Document No., supplier information etc

1..n= Invoice items details etc

0..n= product details, preceding reference no etc

WHO CAN ACCESS TO IRP/ E-INVOICE SYSTEM

Businesses > 500 Crore turnover

GSPs/ ASPs

IT Service providers for services being provided to the their client

HIGHLIGHTS OF LATEST CHANGES

As per Notification No. 70

- Regarding aggregate turnover threshold specified that 500 cr. Crossed in any preceding FY from 2017-18 onwards.
- Supplies for '**exports**' are also specifically included under e-invoicing, earlier in the notification no. 13, written as supplies made to "a registered person".

As per Notification No. 72

- Rule 46(Requirements of invoices): QR code, having the Invoice Reference Number (IRN) to be part of invoice copy issued to buyer.
- Rule 46(Manners for issuing invoices): QR code, having the Invoice Reference Number (IRN) to be part of invoice copy issued to buyer.
- Rule 138(A): Physical copy of invoice need not be carried (during movement of goods) and it is sufficient if the QR code having IRN is produced electronically

LATEST IMPORTANT UPDATES

Notification No. (Central Tax)	Key Contents
<u>For Applicability:- 13 of 2020 Dt. 21-3-2020</u> (in supersession of 70/2019 Dt. 13-12-2019)	<ul style="list-style-type: none">E-invoicing is to start from the 1st October, 2020;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. (Further amended by <u>61/2020 Dt 30-7-2020</u>)
<u>For E-Invoice Schema:- 60/2020 Dt. 30-7-2020</u>	<ul style="list-style-type: none">Central Goods and Services Tax (Ninth Amendment) Rules, 2020New Form substituted for GST INV-01 (i.e. notified revised Schema/format for e-invoice) Amended <u>13/2020 Dt 21-3-2020</u>
<u>For Excluded sectors and revised turnover:-</u> 61/2020 Dt. 30-7-2020 (in supersession of 13/2020 Dt. 21-3-2020)	<ul style="list-style-type: none">Special Economic Zone units also excluded from e-invoicing mandateAggregate Turnover of registered persons (required to prepare invoice in terms of Rules 48(4) enhanced to Rs 500 Cr)
<u>For Invoice Form:-</u> Rule 48 (4) inserted by 68/2019 Dt. 13-12-2019	<ul style="list-style-type: none">The invoice shall be prepared by such class of registered persons as may be notified by the Government, by including such particulars contained in FORM GST INV-01.

LATEST IMPORTANT UPDATES

Notification No. (Central Tax)	Key Contents
<p><u>For more clarification related to applicability:-</u> 70 of 2020 Dt. 30-09-2020 (in supersession of 13/2020 Dt. 21-03-2019)</p>	<ul style="list-style-type: none">• For the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted• after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted
<p><u>For amendment in Rules:-</u> 72/2020 Dt. 30-09-2020</p>	<ul style="list-style-type: none">• Rule 46(4):“(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.”• Rule 48(4):“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.”• Rule 138A (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.”

**CHANGES IN
COMPLIANCE AND
REPORTING**

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COMPARISON WITH CURRENT SYSTEM

Point of comparison	Present System of Invoicing	E-invoicing System
Invoice Reference Number (IRN)	There was only the concept of the invoice number and not an IRN..	IRN generated through Hash generation algorithm must be used under e-invoicing system.
Validation of invoices	GST portal did not contain any facility for validation and downloading of invoices.	Validated e-invoices are e-mailed to the supplier.
Digital Signature	Only Authorized signatory's signature was required on the invoice.	Validated invoices will be digitally signed by the IRP.
QR code	Invoices could not be verified on the basis of a QR code.	Validated invoices will also contain QR code generated by IRP. This will enable verification of invoices even when internet facility is not available.
Verification of invoice	Not easy to verify the genuineness of an invoice during an inspection.	Easy to verify genuineness by scanning QR code and also checking of IRN.

LINKAGE OF CDN WITH ORIGINAL INVOICE

Earlier reporting of CDN

- Credit and Debit are to be reported in GST return by linking to the original invoice details such as Invoice no., Invoice date, HSN code, tax rate etc.

After E-Invoicing

- Presently, No linkage or validation built with original invoice value for the credit note and Debit note

GENERATION OF REVERSE CHARGE INVOICES

Who can generate E-Invoice in case of RCM

- RCM related invoices have to be generated by the supplier, not by recipient

Two scenario covered in case of RCM Transaction

B2B RCM Invoice:-

In case of B2B RCM invoices, if the supplier is notified to generate the IRN, he will do so with RC flag in it, otherwise not required

B2C RCM Invoice (Self Invoicing):-

In case of B2C RCM invoices or self invoices, then IRN need not have to be generated

IS E-INVOICING APPLICABLE ON ISD?

Who is an ISD
(Input service distributor)

Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office.

Scope of ISD
invoices under E-
invoicing

ISD can distribute the amount of tax credit to recipients by issuing an ISD Invoice.

Further, invoices issued by ISD are covered within the scope of "tax invoices".

Is ISD invoices
are covered
under E-
invoicing?

No, as per FAQs released by GSTN mentioned that IRN is not required in case of ISD Invoices.

INCOME TAX TCS UNDER E-INVOICING

**Tax Collection
at Source**



No separate
field in schema
for recording
this

“Other
charges” field
can be used to
mention TCS

Once IRN is
obtained
,business may
add any other
elements/
charges

GSTR-1 AUTO POPULATED FIELDS

- Following tables for GSTR-1 will be auto populated through E-invoice mechanism.

Table no.	GSTR-1 Table description
4A,4B,4C, 6B,6C	B2B Invoices
6A	Export Invoices
9B	Credit/Debit Notes (Registered)
12	HSN wise summary of outward supplies

- To start with data from E-invoice will be pulled once every night, so data uploaded in E-invoice system on T will be available on T+1 in GSTR 1 and GSTR 2A/ GSTR6A. After stabilization it will be available in near real time.
- GST System will handle cancellation of E-invoice and remove auto populated cancelled invoice from GSTR 1 automatically if changes made on IRP within 24 hours.
- Taxpayer will be able to edit auto populated data in GSTR 1.
- **If a Taxpayer edit invoices after auto population or cancels the invoice, details of such will be sent to respective officer for information.**

GENERAL DISCUSSION

Finance secretary, Ajay Bhushan Pandey said that the government will roll out the electronic invoicing (e-invoicing) system for all business-to-business (B2B) transactions under the Goods and Services Tax (GST) regime from April 1 next year that will replace physical invoices.

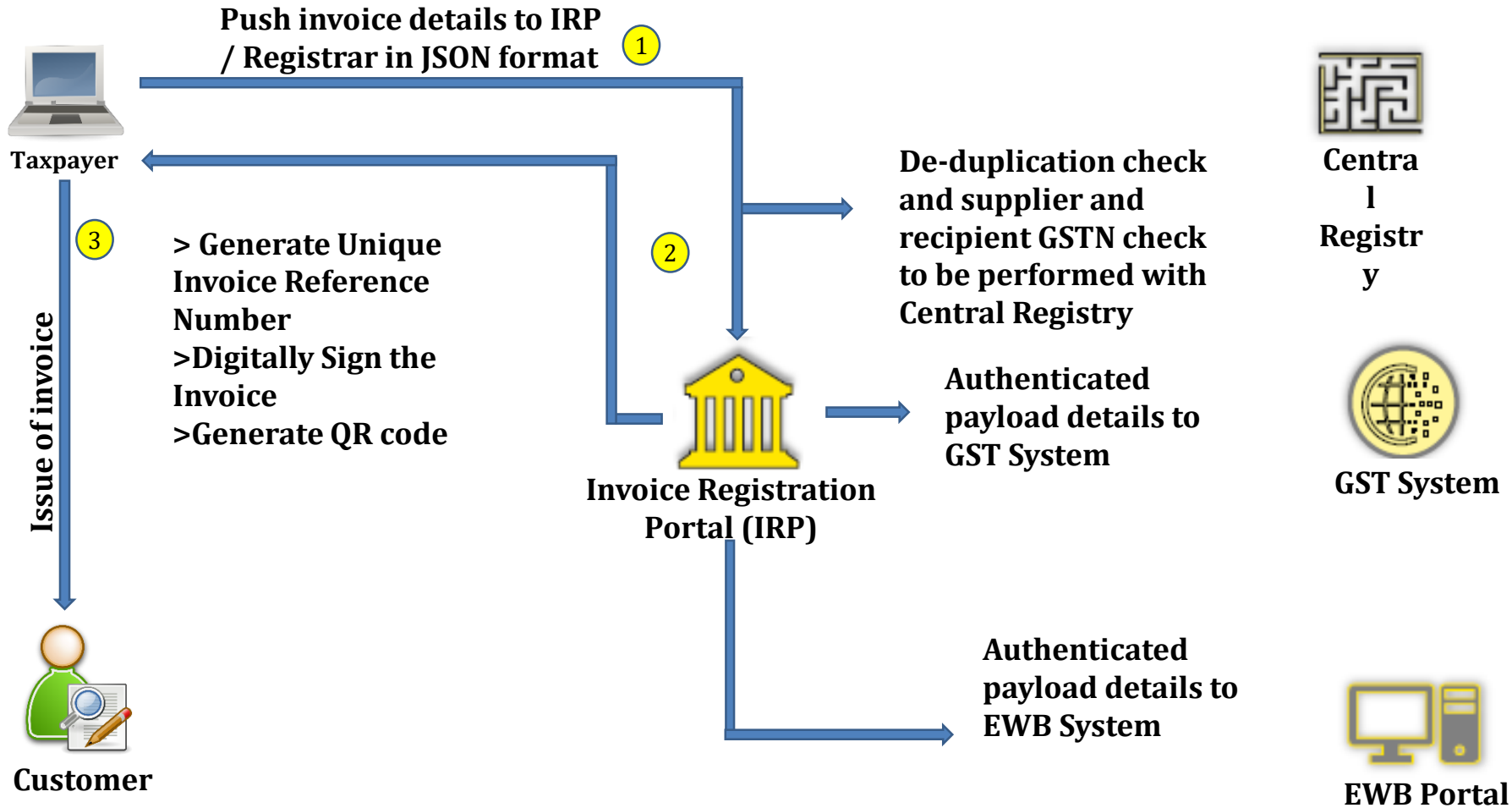
He further said that the government introduced the e-invoicing system on October 1, 2020, for businesses with an annual turnover over Rs 500 crore. By January 1, 2021, it will be available to taxpayers with an annual turnover over Rs 100 crore.

Particulars	Effective Date	Source
B2B transactions for all businesses above INR 500 crores	Effective from October 1, 2020.	Via Notification
B2B transactions for all businesses above INR 100 crores.	Effective from January 1, 2021	Confirmed by Finance Secretary
B2B transactions for all other businesses registered in GST.	Effective from April 1, 2021	Confirmed by Finance Secretary

**PROCESS
AND
DATA FLOW**

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PROCESS OF E-INVOICING



Parameters to generate the IRN (Supplier GSTIN + Doc Number + FY + Doc Type (new requirement))
 Parameters for QR code (IRN + Supplier & Buyer GSTIN + Invoice No + Date + Invoice Value + Total Tax + HSN)

PROCESS TO GENERATE AN E-INVOICE

STEP-1 INVOICE CREATION: The seller will create an invoice in the prescribed format using his/her accounting or billing software.

STEP-2 INVOICE UPLOADING: Now the seller will upload JSON for each of the invoices, to the IRP.

STEP-3 AUTHENTICATION: IRP will validate the invoice uploaded by the supplier. De-duplication and GSTIN Validation check.

STEP-4 SHARING OF DATA: Uploaded data will share with the E-way bill and GST System.

STEP-5 E-invoice Downloading: The portal will send the digitally-signed JSON along with IRN and QR code back to the seller.

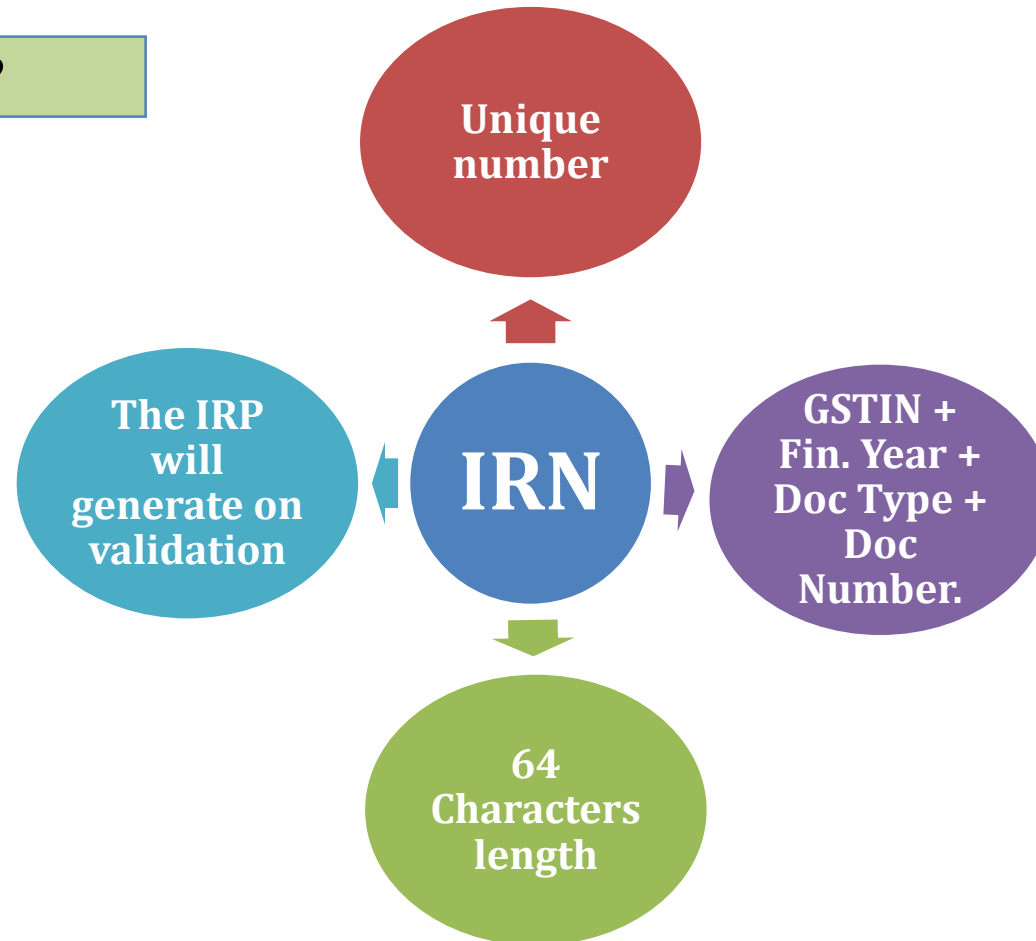
**IRN (INVOICE
REFERENCE
NUMBER)**

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ALL ABOUT IRN

E-invoicing are to be submitted through the online Invoice Registration Portal ('IRP') which generates a unique **Invoice Reference Number ('IRN')** and QR code for the invoices raised

What is IRN ?



IRN (INVOICE REFERENCE NUMBER)

IRN



EXAMPLE

- Tax payer with details as follows
 - GSTIN : 01AAAAA9999A19N
 - Financial Year : 2019-20
 - Invoice Number : ABC01234
 - Invoice date : 12.12.2019

- Hash of **01AAAAA9999A19N2019-20INVABC01234** is
“35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bb e”.

TIME LIMIT FOR GENERATION OF IRN

Previously

Earlier, **24 hours** time limit had been provided for generation of IRN after preparation of invoice by the taxpayers

Now

But now, that validation has been removed based on **demand of taxpayers**



IRN should be generated before issuing the invoice to the other party or movement of goods

CANCELLATION OF IRN



IRN generated on the portal can be cancelled within 24 hours.

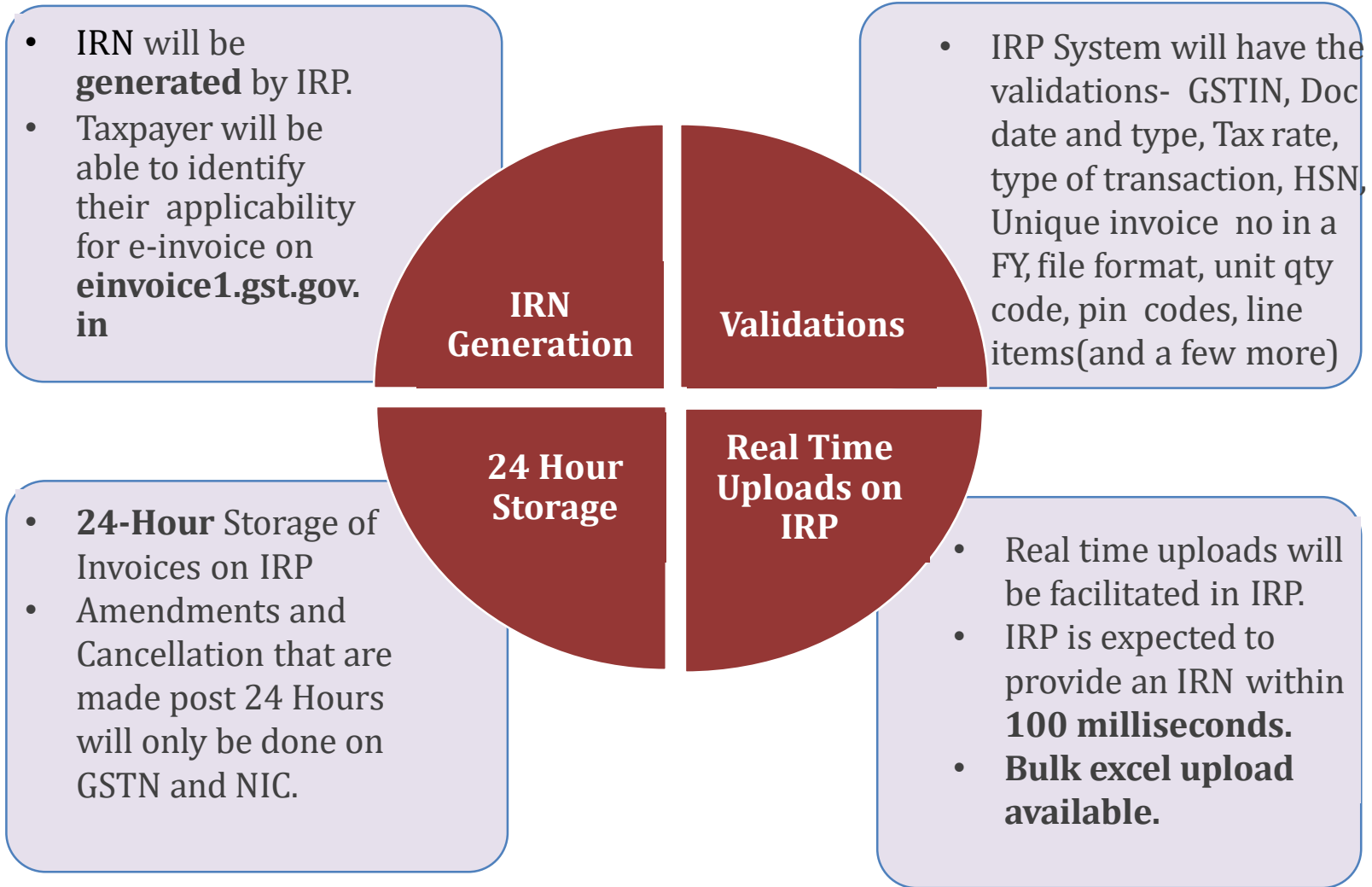


IRN cannot be cancelled, if valid E-way Bill exists for that IRN



Once e-invoice (IRN) is cancelled, then one more IRN cannot be generated on the same invoice number

IRN (INVOICE REFERENCE NUMBER)



RELAXATION GIVEN BY GOVT.

Invoices issued during October 2020 without obtaining IRN, shall be deemed to be valid, if (IRN) is obtained from the (IRP) **within 30 days of the date of invoice.**

Example: Invoice dated 3rd October 2020 issued without obtaining IRN such reporting to IRP should be done before 2nd November 2020

No such relaxation provided for the invoices issued from 1st November 2020.

Finance Minister has issued a **Press release dated September 30, 2020**, to provide relaxation from obtaining IRN

E-WAY BILL AND E-INVOICE

Credentials for Access to API

- E-invoice system and E way bill system seamlessly integrated and the same credentials of Eway bill system work on E-invoice system

Generation and cancellation of IRN and EWB

- **Generation:-** First E-invoice/IRN has to be generated and then e-way bill
- **Cancellation:-** There is no provision for simultaneous cancellation of IRN and E-way bill. First cancel EWB and then IRN.

Is carrying physical copy of E-Invoice is mandatory?

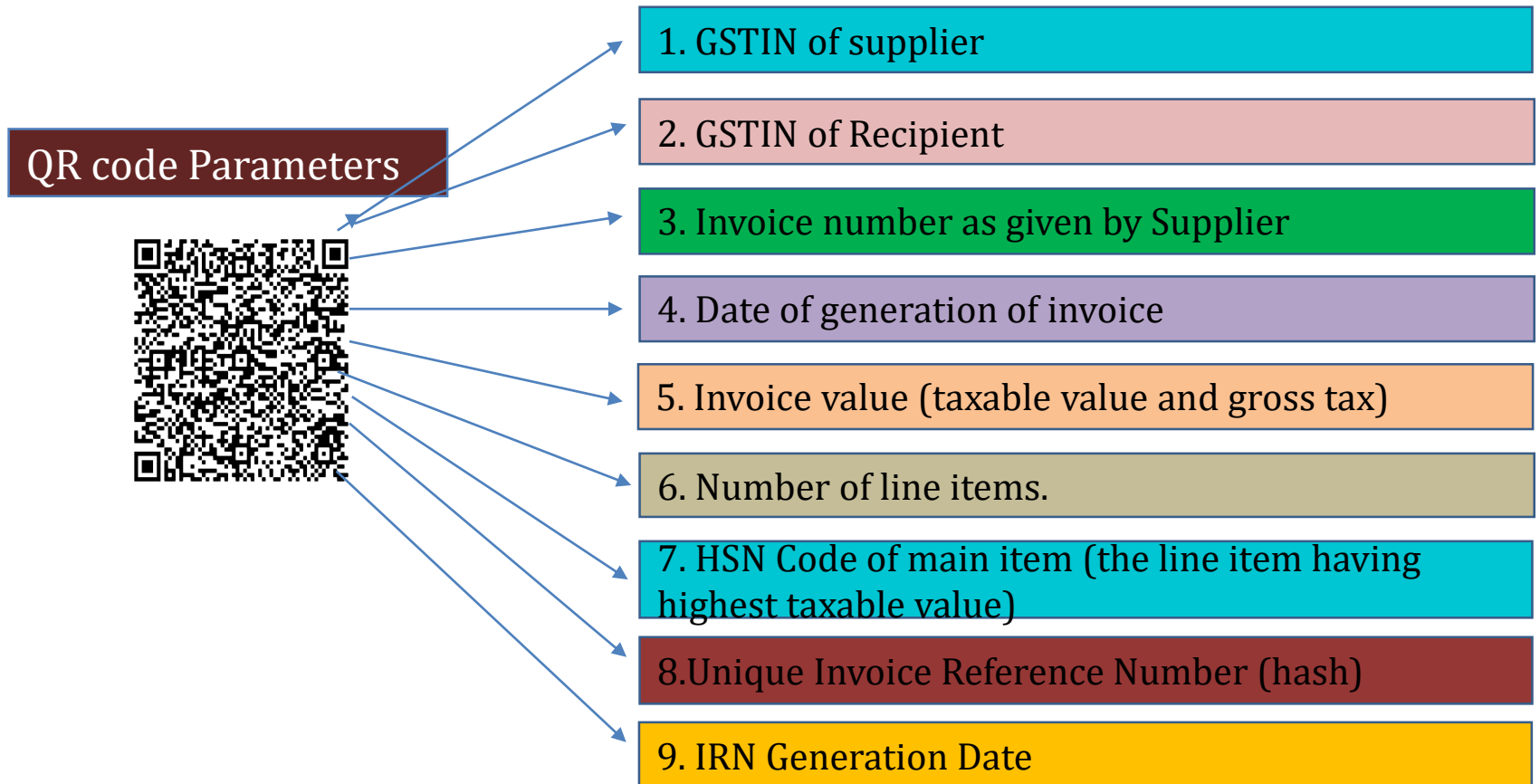
- If the copy of e-invoice issued to buyer (along with QR code) can be shown on a digital device such as mobile etc. to the proper officer, carrying physical copy of e-invoice is not required.

**QR (QUICK
REFERENCE) CODE**

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QR CODE

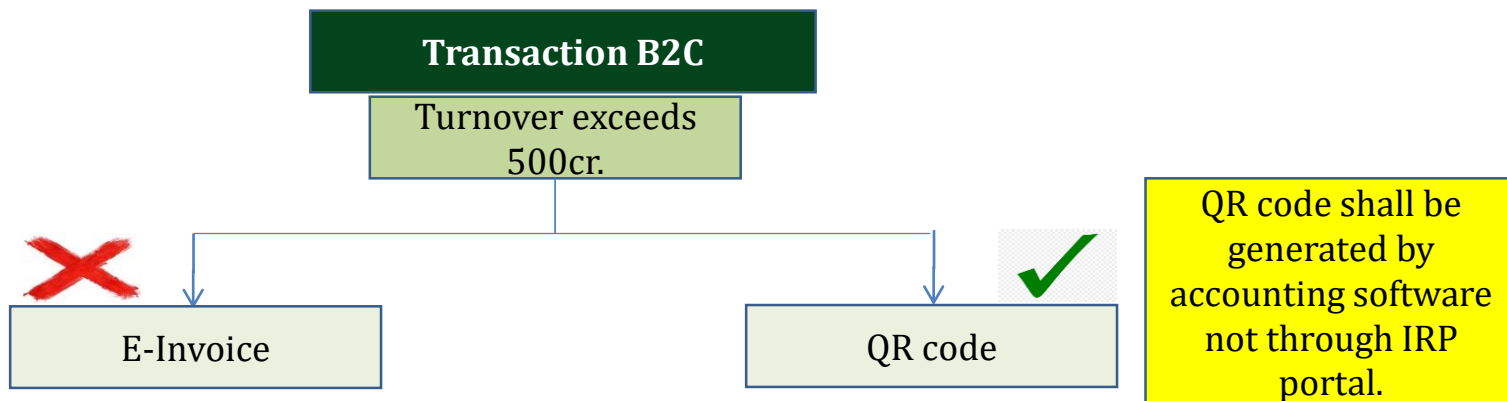
- The **IRP will also generate a QR code** containing the unique IRN (hash) along with some important parameters of invoice and digital signature so that it can be verified on the central portal.
- This will be **helpful for tax officers** checking the invoice on the roadside where Internet may not be available all the time. The web user will get a printable form with all details including QR code.



B2C TRANSACTION

As per notification.

•As per the notification no. **14/2020 of Central tax** - An Invoice issued by a registered person, whose aggregate turnover in a financial year **exceeds 500cr**, to an **unregistered person (B2C)** shall **have QR code**.



Q) A ltd having aggregate Turnover of Rs 250cr and A ltd sold goods to Unregistered person whether A ltd have to generate E-invoice for this transaction ?

a. No

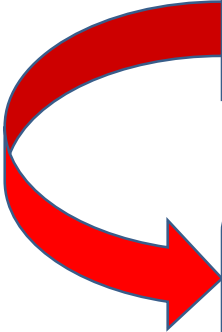
Q) A ltd having aggregate Turnover of Rs 550cr and A ltd sold goods to Unregistered person whether A ltd have to generate E-invoice for this transaction ??

- a. No
- b. Only Dynamic QR code is required to be printed on Invoice.


B2C TRANSACTION

As per notification.

- As per notification no. **71/2020 of central tax**, invoice issued by registered person to an unregistered person (B2C Invoice) shall have quick response (QR) code.
Two important clarification covered in this notification as given below:



In the first paragraph, for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted



In the second paragraph, for the figures, letters and words "1st day of October", the figures, letters and words "1st day of December" shall be substituted

DYNAMIC QR CODE VS QR CODE BY IRP

	DYNAMIC QR CODE	STATIC QR CODE
1. Type of Transaction	For B2C	For B2B
2. Notification No	Notification 14/2020- Central Tax dated 21 st March, 2020	Notification 13/2020- Central Tax dated 21 st March, 2020 & 61/2020 Dt 30-07-2020
3. Impacted on	Registered persons with aggregate turnover greater than INR 500 crore	Registered persons with aggregate turnover greater than INR 500 crore
4. Notification highlights	Dynamic QR code for making payment using UPI- based payment Apps by scanning the QR code	Mandatory issuance of Invoice having IRN and QR code generated by IRP
5. Purpose	To enable & encourage digital payments where buyer can scan the dynamic QR Code & make payment from mobile wallet directly	<ul style="list-style-type: none"> - To verify the B2B invoices reporting - Curbing fake invoicing

**EXPLANATION
REGARDING
REPORTING OF E-
INVOICING**

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SALIENT FEATURES ON PRINTING OF INVOICE

06/12/2019 11:40 PM

Schema version: 1.0

Tax scheme: GST



e-Invoice System

Original For Recipient

e-Invoice

1. GSTIN: 05AAACG2207L1ZY
 2. Name: GSTN LTD.
 3. Address: GODREJ, VIKHROLI, Mumbai, Maharashtra, 400075
 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: 400075

Details Of Receiver(billed to)		Details Of Consignee(Shipped to)	
Name	ABC INDIA LTD	Name	ABC INDIA LTD
Address	Mumbai	Address	Mumbai
Pin Code	400011	Pin Code	400011
State	Maharashtra	State	Maharashtra
State Code (Place of supply)	MH	State Code (Place of supply)	MH
GSTIN/Unique ID	05AAACG2014E1ZD	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

- **Printing** of QR Code on invoice is mandatory.
- QR Code can be placed anywhere on printed invoice.
- There is no prescribed size of printing, but it should be readable to general cam scanners.
- B2C QR code is not applicable since no B2C invoices are to be accepted.

SALIENT FEATURES ON PRINTING OF INVOICE

Printing of IRN

- No, it's optional because IRN is already embedded in the QR code

Entity logo on e-invoice

- After reporting invoice details to IRP and receipt of IRN, supplier can place their company logo or any additional text etc if he wants to do so

Signature (DSC)

- While reporting e-invoice to IRP signature (DSC) of supplier is not mandatory

SALIENT FEATURES ON PRINTING OF INVOICE

E-invoicing System allows users to take print the e-invoice. When the user selects the 'Print' sub-option are shown under 'e-invoice' option, the below screen will be displayed.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

NATION BY YOUR SIDE INDIA PINKET

NIC National Informatics Centre

सत्यमेव जयते

Home User

Power

e-Invoice Print

Based On : Ack No. IRN

Enter Ack. No. :

There is no mandate to print these particulars on invoice. However, the seller can print the same.

The “Acknowledgement No.” and “Date” given by IRP are only for reference.

SALIENT FEATURES ON PRINTING OF INVOICE

As per **Rule 48(6)** the e-invoice shall be prepared by such class of registered persons as may be notified including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number.

In case supplier is generated e-invoice under prescribed schema. There is no need of issuing invoice copies in **duplicate/triplicate**

SALIENT FEATURES ON PRINTING OF INVOICE

As per Rule 46(q), of CGST Rules, 2017

“Signature or digital signature of the supplier or his authorized representative is mandatory

Provided *that the signature of supplier shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000”.*

It means in case of supplier issuing paper invoice to the buyer then supplier’s signature must be added in the invoice.

But invoice issued by way of PDF format or email to the buyer then no need to add supplier’s signature as per the IT Act,2000

(*clarification given in the recent update)

**DETAIL
UNDERSTANDING
FOR MODES OF E-
INVOICE**

AMRG

MODES OF E-INVOICING GENERATION



Offline Facility- Bulk Upload Tool

- In this, tax payer prepare and upload the file containing the multiple invoices and e-invoicing system will process each one of them and return the IRN for all as applicable.



Direct API Integration

- This is direct method of tax payer system requesting for IRN and e-invoicing system will return the IRN. Taxpayer will access the portal through APIs.



API Integration through GSP

- In this case, the tax payer system will route the request for IRN through GSP and e-invoicing system will return IRN.

OFFLINE TOOL

AMRG

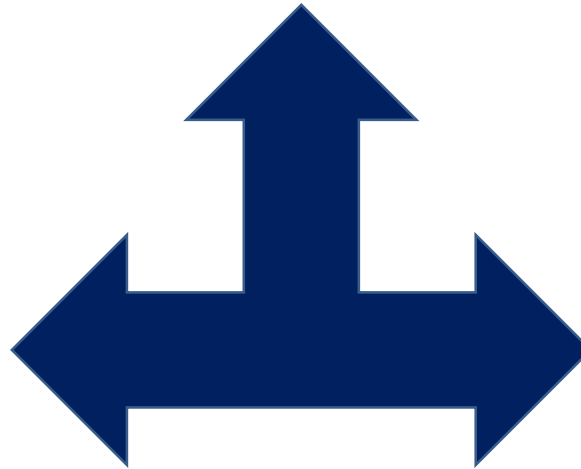
OFFLINE FACILITY-BULK UPLOAD TOOL

INTRODUCTION:

- Bulk IRN generation facility is provided by the Invoice Registration Portal (IRP) where multiple invoices can be uploaded at once.
- Affixing IRN and QR code before issuing invoice to buyer is the responsibility of the supplier which will be generated on Invoice Registration Portal (IRP) post authentication

ISSUE:

- Affixing QR Code in the invoice for entity who don't have any own ERP/ software solutions.
- Reporting of invoices to IRP and generate IRN will be done sequentially.

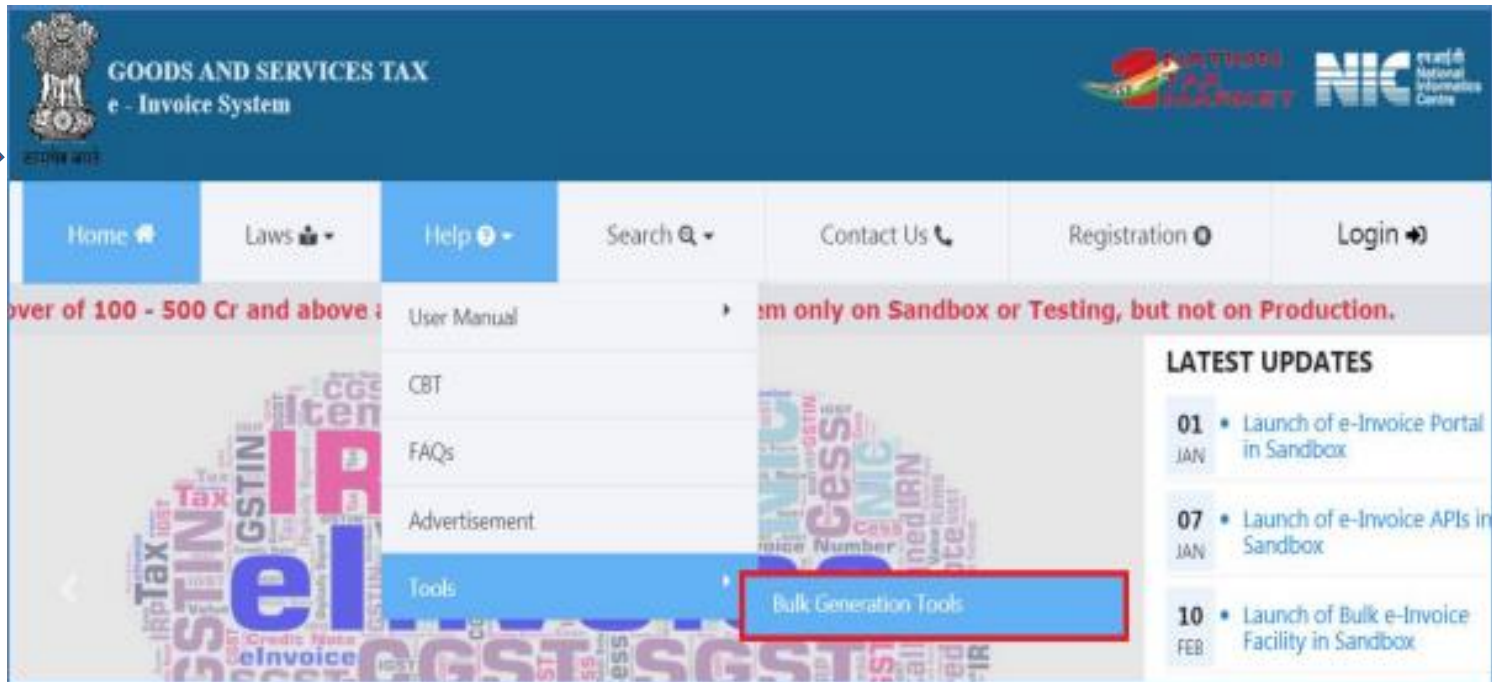


AIM behind bulk offline tool:

- They can use the free offline utility downloadable from IRP
- Cost Effective
- Companies with large value transaction can adopt this without incurring much investment in IT.

OFFLINE FACILITY-BULK UPLOAD TOOL

In order to download this tool, visit the **trial e-invoice portal**. Go to **Help > Tools > Bulk Generation Tools** option provided in E-Invoice portal as shown below.



The screenshot displays the e-Invoice System portal. The top navigation bar includes 'Home', 'Laws', 'Help', 'Search', 'Contact Us', 'Registration', and 'Login'. The 'Help' dropdown menu is expanded, showing 'User Manual', 'CBT', 'FAQs', 'Advertisement', and 'Tools'. The 'Tools' option is highlighted in blue, and its sub-menu is visible, with 'Bulk Generation Tools' highlighted in a red box. A red arrow points from the text above to the 'Tools' option. The background features a word cloud with terms like 'GSTIN', 'eInvoice', and 'GST'.

OFFLINE FACILITY-BULK UPLOAD TOOL

- E-invoicing system will display 4 different JSON preparation Tools as Format A, Format B, Format C and Format D.
- These formats have been made as per the **requirements** of different classes of tax payers and transactions.
- Taxpayer can select and download the most appropriate format of JSON preparation tool as shown below under 'Bulk generation Tools

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

Bulk Generation Tools

Attributes

[E-Invoice Attributes, JSON Schema & Sample JSON File](#)

JSON Preparation Tools (Version-1.01)

[E-Invoice JSON Preparation - Form A \[For B2B and Export of e-Invoice details in one sheet\]](#)

[E-Invoice JSON Preparation - Form B \[For B2B and Export of e-Invoice details in two sheets\]](#)

[E-Invoice JSON Preparation - Form C \[For B2B, Export, Payment and Reference details of e-invoice in multiple sheets\]](#)

[E-Invoice JSON Preparation - Form D \[For B2B, Export, Payment and Reference details of e-invoice in one sheet\]](#)

[E-Invoice Cancel by IRN - JSON Preparation](#)

Video

OFFLINE FACILITY-BULK UPLOAD TOOL

FORMAT - A

- Format A consists of a **single worksheet** in which invoice and items details can be entered to prepare JSON file to upload the large number of e-Invoices by a single upload to the Invoice Registration Portal (IRP).
- Businesses having **1 or 2 items** in the invoice can use this format.
- **Payment details and Reference** details cannot be entered in Format A

E-Invoice System																						Validate	Prepare JSON	* Indicates Mandatory Fields
Document Details						Buyer Details																		
Supply Type Code *	Reverse Charge	e-Comm GSTW	Document Type *	Document Number *	Document Date (DD/MM/YYYY) *	Buyer GSTIN *	Buyer Legal Name *	Buyer Trade Name	Buyer PO1 *	Buyer Addr1 *	Buyer Addr2	Buyer Location *	Buyer Pin Code	Buyer State	Buyer Phone Number	Buyer Email Id	Sl.No. *	Product Description	It_Service *	HSN code *	Bar code	Quant		
5	B2B	Yes	Tax Invoice	DES1234	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
6	B2B	Yes	Tax Invoice	DES1235	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
7	B2B	Yes	Tax Invoice	DES1236	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
8	B2B	Yes	Tax Invoice	DES1237	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
9	B2B	Yes	Tax Invoice	DES1238	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
10	B2B	Yes	Tax Invoice	DES1239	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
11	B2B	Yes	Tax Invoice	DES1240	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				
12	B2B	Yes	Tax Invoice	DES1241	01/06/2020	03B2NPW1	CHANDRA CHANDRA PUNJAB		DEHRADU		DEHRADU	140407	PUNJAB				1	sunflower Oil No		1001				

OFFLINE FACILITY-BULK UPLOAD TOOL

FORMAT - B

- Format B Consists of a **two worksheets** in which invoice and items details can be entered separately.
- This format is advisable for the businesses having many items in the invoice.
- As the item details are entered in different worksheet, ensure that every item will be **referenced** with **Document number, Document type and document date of the invoice.**
- **Payment details and Reference** details cannot be entered in Format B.

E-Invoice System																
<input type="button" value="Validate"/> <input type="button" value="Prepare JSON"/> * Indicates																
Document Details						Buyer Details										
Supply Type code	Reverse Charge	e-Comm GSTIN	Document Type *	Document Number *	Document Date (DD/MM/YYYY)	Buyer GSTIN *	Buyer Legal Name *	Buyer Trade Name	Buyer POS *	Buyer Addr1 *	Buyer Addr2	Buyer Location *	Buyer Pin Code	Buyer State	Buyer Phone Number	Buyer Email Id
B2B	Yes	29AABCK1	Tax Invoic	A13	01/02/2020	29AABCK1	legalname traders		KARNATAI	address	address	banglre	560060	KARNATAI	9898989898	abc@12G

E-Invoice Items Sheet																			
* Indicates Mandatory Fields																			
Document Details						Product Details													
Document Type *	Document Number *	Document Date (DD/MM/YYYY)	Sl.No. *	Product Description	Is_Service *	HSN code *	Bar code	Quantity *	Free Quantity	Unit	Unit Price *	Gross Amount *	Discount	Pre Tax Value	Taxable value *	GST Rate (%) *	Sgst Amt(Rs)	Cgst Amt (Rs)	Igst Amt (Rs)
Tax Invoic	A13	01/02/2020	1	steel	Yes	9909	111	2.5	2	bags	86.56	216.4	0	0	216.4	3	3.24	3.24	0

OFFLINE FACILITY-BULK UPLOAD TOOL

- After uploading bulk JSON file, the user can export the e-invoices in excel file by clicking on 'Download Excel' or you can download signed JSON
- If any invoices failed to upload then errors are also download from here

Uploaded File Contains	
Total number of invoices in the file:	9
Total number of items in the file:	9
Invoices uploaded successfully :	9
Failed to upload:	0

Successfully Uploaded Invoice Details.

[Download Excel](#) [Download Signed JSON](#)

Sl. No	Invoice No	Invoice Date	Buyer GSTIN	Invoice Value	Ack No	Ack Date	
1	DES1291	03/06/2020	CDDZNFH2400HAKL	24600	17102592366	6/3/2020 10:46:00 AM	b65b2f77bfcd48ac498a96c
2	DES1292	03/06/2020	CDDZNFH2400HAKL	24600	16102592367	6/3/2020 10:46:00 AM	48be027f1958840f8a2944-

OFFLINE FACILITY-BULK UPLOAD TOOL

BULK IRN CANCELLATION

- After processing the JSON file, the system e-invoice system will cancel IRN and displays status as cancelled. If it is not possible it will show the appropriate error for each request

The screenshot shows the 'IRN Cancel Bulk Upload' page. At the top, there are logos for the Government of India, 'GOODS AND SERVICES TAX e-INVOICE SYSTEM', and 'NIC National Informatics Centre'. The main heading is 'IRN Cancel Bulk Upload' with a note: '[*Indicates mandatory fields for e-Invoice]'. Below this is a section titled 'Upload e-Invoice Cancel JSON File'. It contains a text input field for the file name, a 'Choose file' button, a 'Browse' button, and an 'Upload' button. A red note states: 'Note: For preparation of e-Invoice JSON file for bulk generation, Please go to the "Bulk Generation Tools" under Help -> Tools in the homepage of eInvoice portal.' Below the upload section is a section titled 'Successfully Uploaded Invoice Details.' with a 'Download Result Excel' link. A table displays the results of the upload.

Sl. No	IRN	Cancel Reason Code	Cancel Remark	Cancel Date	Status
1	150c5fd000e411820116f7d76699e2ce976b7fff368469bc882a577b0a989394	2	TEST NIC		Cancelled

DIRECT API INTEGRATION

AMRG

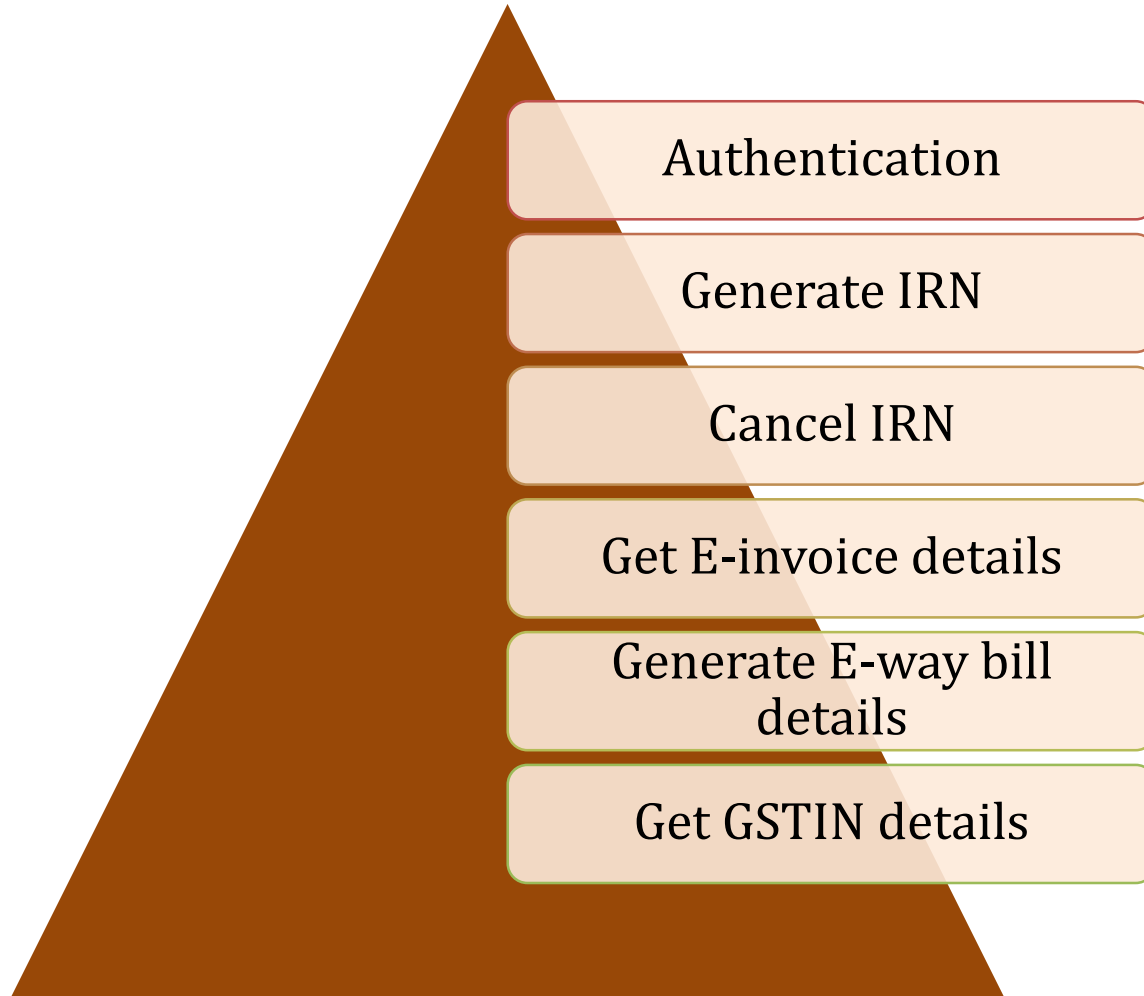
API INTEGRATION OVERVIEW

- E-Invoice APIs are used to interact and exchange the data between Taxpayer/GSP systems and the e Invoice system.
- The APIs can be accessed only after a **successful authentication.**
- On successful authentication, an authentication token and SEK (Session Encryption Key) is generated by the system and provided to the user

API ON-BOARDING PRE-REQUISITES

- Should have **automated** their invoice generation process.
- The traffic originating shall be free from **viruses, malwares, intrusions, Bots/C&C threats etc.**
- Must adhere to **all Government of India IT Security standards** and regulatory requirements.
- Adequate **bandwidth** at their end for connecting to e-Invoice system.
- Tax payer / GSP / ERP / ECO system should have **SSL or TSL** (with minimum TLS 1.2) based domain name for interface.
- **Whitelisting** maximum up to 4 Indian Static IP addresses.
- Should have pre-production system for testing.
- Need to test their modified system on the e-Invoice pre-production site with all types of activities/services.

API SPECIFICATIONS



API SPECIFICATIONS

Authentication:

- Eligible API user has to complete a self-registration process to get the required credentials then have to get authenticated with NIC's e-invoicing API system

Generate IRN

- This API is for registering the invoice or generation of the IRN. Here the request payload has to be as per the E-invoice JSON given in the portal

Cancel IRN

- This API is used for cancelling an e-invoice within the stipulated time by passing the IRN i.e. within 24 hours

Get E-invoice details

- This API provides the e-invoice details for an IRN. The decrypted JSON contains the IRN details, signed invoice and signed QR code

Generate E-way bill details




- This API is used to generate the e-way bill using IRN. E-way bill cannot be generated for cancelled IRN

Get GSTIN details

- This API provides the taxpayers details for a given GSTIN

API SPECIFICATIONS

Visit the trial API testing portal. Go to <https://einv-apisandbox.nic.in/> API specifications as shown below

API Specifications		
Authentication Current Version (v1.03) <ul style="list-style-type: none"> ➤ Overview ➤ Payloads ➤ Sample JSONs ➤ FAQs 	Generate IRN Current Version (v1.03)  <ul style="list-style-type: none"> ➤ Overview ➤ Payloads ➤ Sample JSONs ➤ JSON Schema ➤ Validations  ➤ FAQs 	Cancel IRN Current Version (v1.03) <ul style="list-style-type: none"> ➤ Overview ➤ Payloads ➤ Sample JSONs ➤ JSON Schema ➤ Validations ➤ FAQs
Get IRN Details Current Version (v1.03) <ul style="list-style-type: none"> ➤ Overview ➤ Payloads ➤ Sample JSONs ➤ Validations 	Generate e-Way Bill by IRN Current Version (v1.03)  <ul style="list-style-type: none"> ➤ Overview ➤ Payloads ➤ Sample JSONs ➤ JSON Schema ➤ Validations 	Get GSTIN Details Current Version (v1.03) <ul style="list-style-type: none"> ➤ Overview ➤ Payloads ➤ Sample JSONs ➤ FAQs
Cancel E-way Bill Current Version (v1.03) <ul style="list-style-type: none"> ➤ Overview ➤ Payloads 		

REGISTRATION ON API

AMRG

API REGISTRATION

E-Invoice API has four set of Registration as shown below

e - Invoice API Testing System

Registration Form

User Type : Tax Payer GSP e-Com Op. ERP

GSTIN : *

Trade Name : *

GST Registered

Mobile No. : *

GST Registered

e-Mail Id : *

Captcha : *



API REGISTRATION

If Tax payer wants to registered through GSP then following information has to be mentioned:

e - Invoice API Testing System

Registration Form

User Type : Tax Payer GSP e-Com Op. ERP

PAN :*

GSP Name :*

GST Registered

Mobile No. :*

GST Registered

e-Mail Id :*

Captcha :*

Enter captcha code

320357 

Validate

Send OTP

Exit

API REGISTRATION

If ECO wants to registered on behalf of their supplier then following information has to be mentioned:

e - Invoice API Testing System

Registration Form

User Type : Tax Payer GSP e-Com Op. ERP

GSTIN :*

Trade Name :*

GST Registered
Mobile No. :*

GST Registered
e-Mail Id :*

Captcha :*
 

API REGISTRATION

If Tax payer wants to registered through his ERP then following information has to be mentioned:

e - Invoice API Testing System

Registration Form

User Type : Tax Payer GSP e-Com Op. ERP

PAN :*

ERP Name :*

GST Registered

Mobile No. :*

GST Registered

e-Mail Id :*

Captcha :*

Enter captcha code

840179



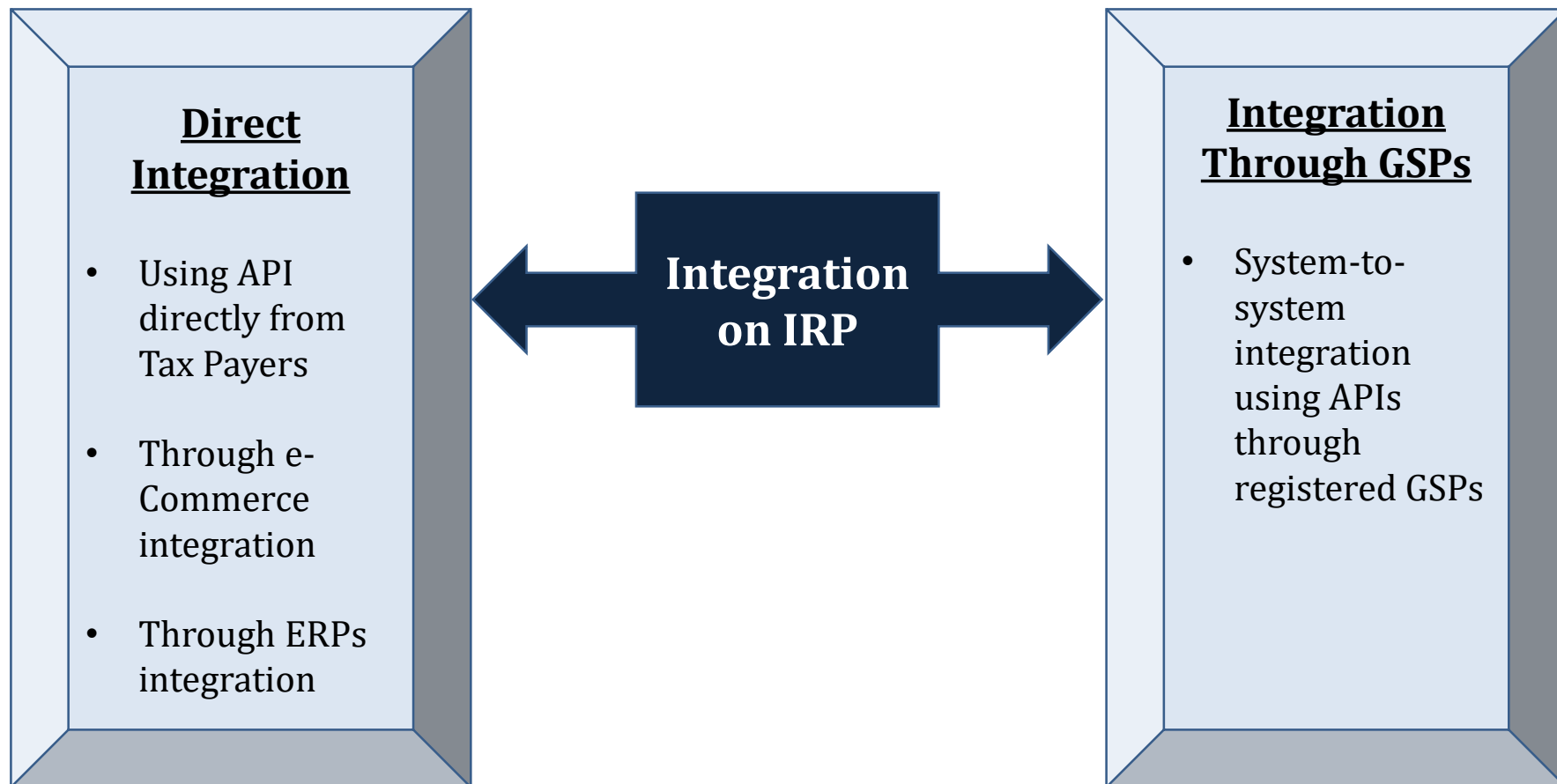
Validate

Send OTP

Exit

INTEGRATION ON IRP THROUGH API

Mainly, there are **TWO** type of integration on Invoice registration portal through API



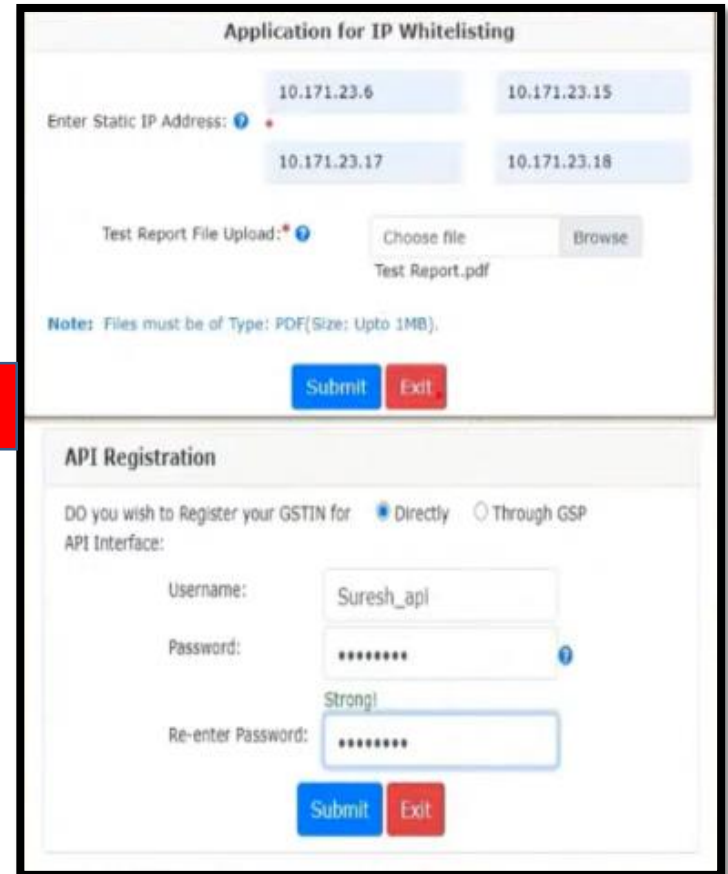
**DIRECT
INTEGRATION TO
IRP**

AMRG

DIRECT INTEGRATION ON IRP

Direct Integration

- Login to the e-invoice portal
- Submit Application for IP whitelisting in the portal
- Application is scrutinized by the network team and IP is whitelisted
- Creation of Client ID and Client- Secret

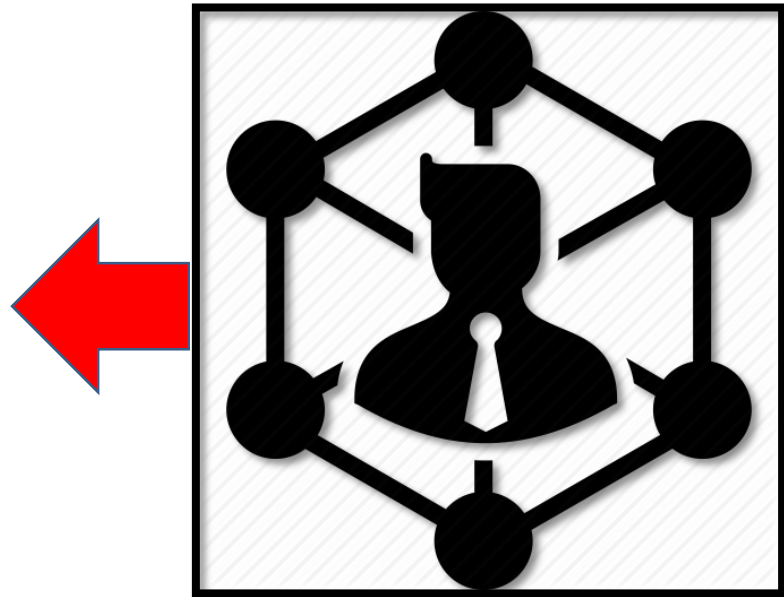


The screenshot displays two sections of the IRP application interface. The top section, titled "Application for IP Whitelisting", includes a form for entering static IP addresses (10.171.23.6, 10.171.23.15, 10.171.23.17, 10.171.23.18) and a file upload field for a test report (Test Report.pdf). A note specifies that files must be PDFs up to 1MB. The bottom section, titled "API Registration", asks if the user wishes to register their GSTIN directly (selected) or through GSP. It includes fields for Username (Suresh_api), Password (masked with asterisks), and Re-enter Password (masked with asterisks). Both sections have "Submit" and "Exit" buttons.

DIRECT INTEGRATION ON IRP

Integration for Sister concern GSTIN

- If your sister concern (having same PAN) has already registered for API and whitelisted IP, you can use the same Client-Id credentials.
- You only need Username and Password for the sister concern GSTIN



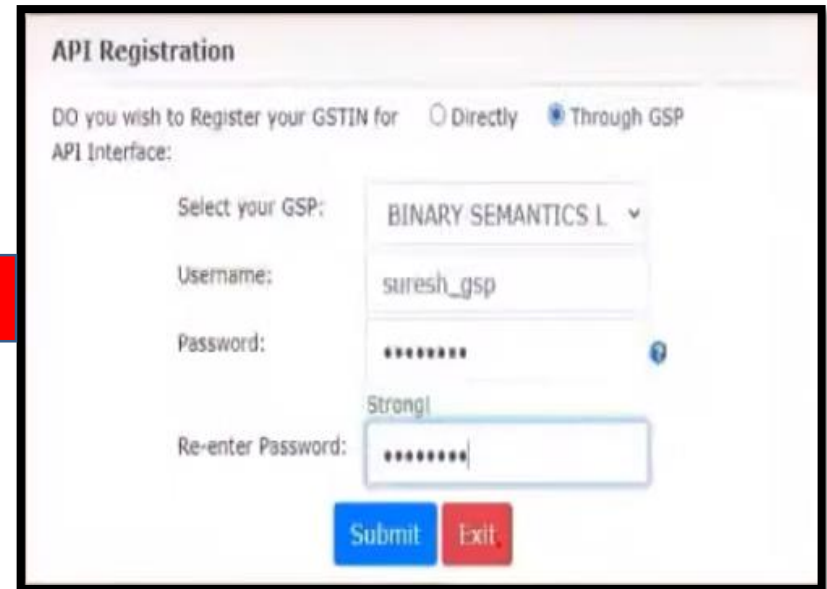
INTEGRATION THROUGH GSP

AMRG

INTEGRATION THROUGH GSPs

Integration Through GSP

- Login to the E-invoice portal
- Select the GSP
- Creation of Username and Password




API Registration

DO you wish to Register your GSTIN for Directly Through GSP

API Interface:

Select your GSP:

Username:

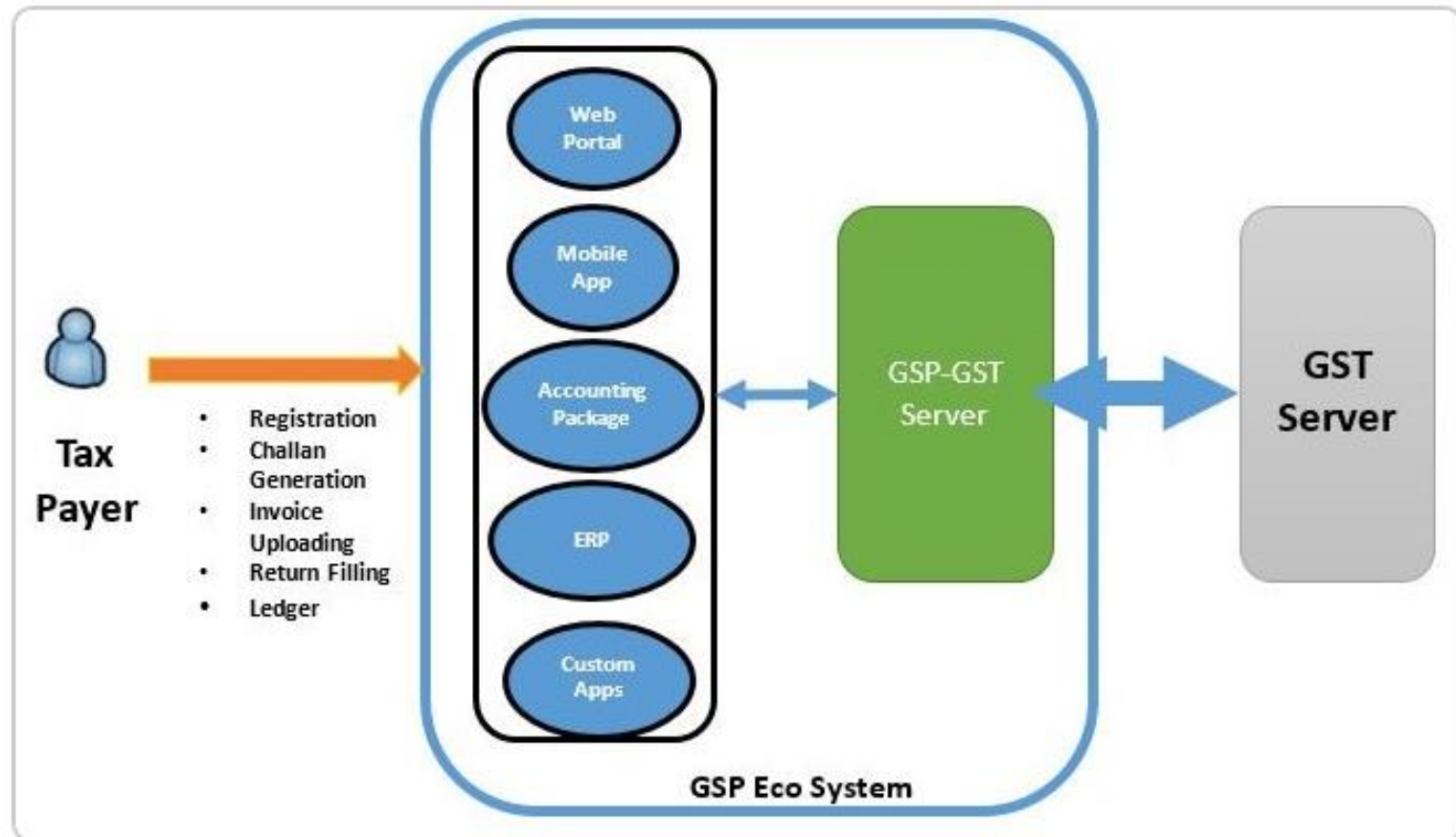
Password: 

Strong!

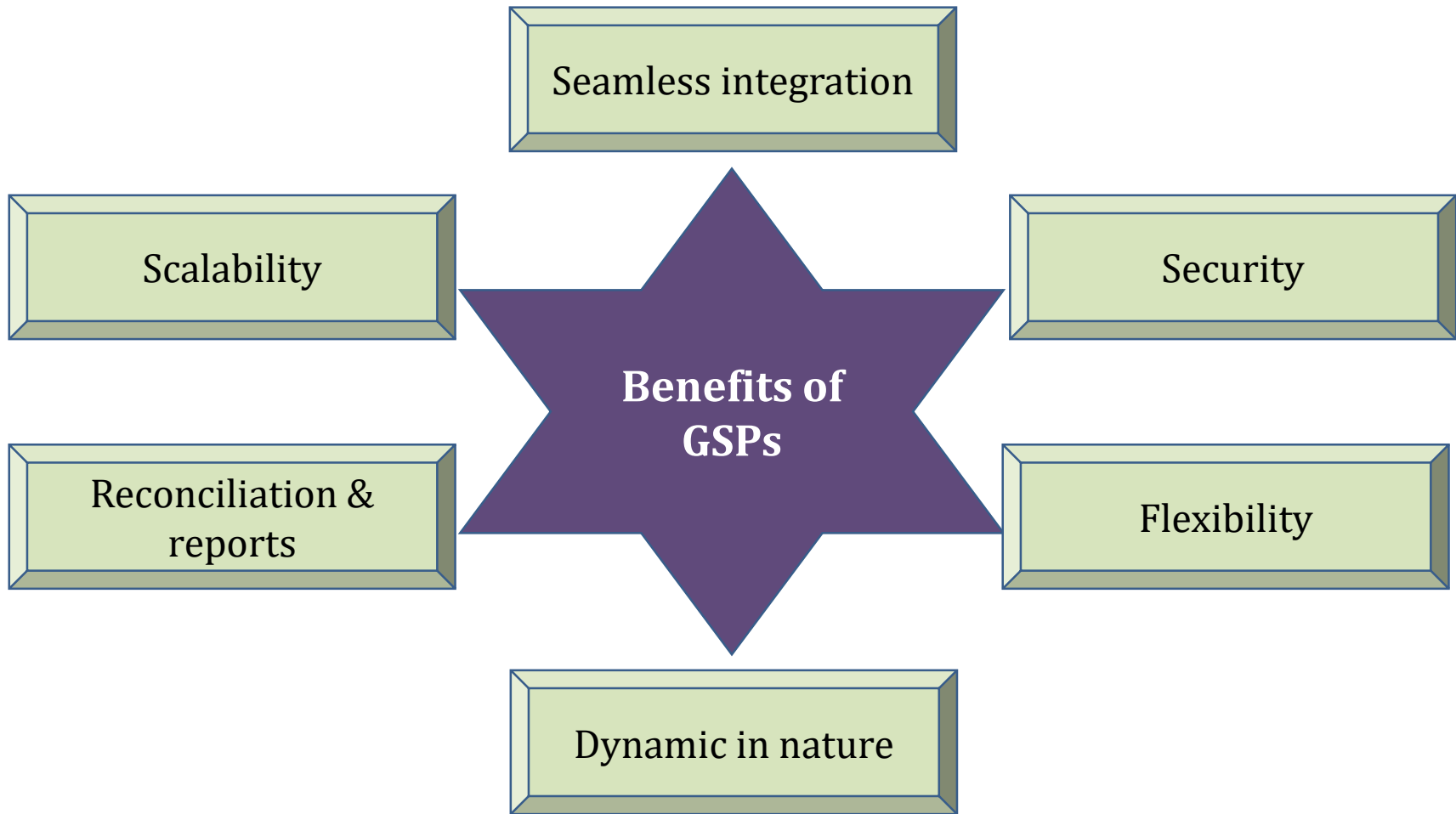
Re-enter Password:

ALL ABOUT GSPs

- GST Suvidha Provider (GSP) is considered as an enabler or authorized intermediary for businesses to access GST portal services. It helps comply with the provisions of GST law through their GST Software applications.
- GSP interacts with the GSTN system and provides the services of registration, uploading invoice details and filing GST Returns. This is accomplished through a portal or through an API



ALL ABOUT GSPs



OFFLINE TOOL vs API vs GSPs

Offline Tool

- Entities with **no** requirement for **real time invoices** can use. In case of batch invoices, this mode will be useful.
- Zero Cost
- Man-hours required at the time of making invoices.
- Negligible Technical Requirements.
- Errors will be verified only by uploading to IRP.

API

- Real time invoicing with in-house IT team.
- **Cost effective then GSP.**
- **Seamless integration** of ERP/Accounting system with e-Invoice system. Many **technical requirements**
- Check shall be incorporated in ERP

GSPs

- Real time invoicing with limited in-house IT team.
- Using a GSP involves an additional cost.
- Integration of ERP/Accounting system with e-Invoice system through GSP i.e. GSP is a mediator between both.
- **Errors** will be eliminated by GSP.

E-COMMERCE OPERATOR

AMRG

E-INVOICING SYSTEM FOR E-COMMERCE OPERATORS

- The e-invoicing system is also available for the E-Commerce Operators (ECO) to report the invoices to the IRP, generated by them **on behalf of the suppliers**.
- E-commerce transactions can be reported by the E-commerce operators with “EcmGstin” attribute as their GSTINs. This means to say, that apart from specifying the Seller GSTIN in the payload, it is mandatory to specify the e-Commerce operator GSTIN.

API is also available for E-commerce Operators

- Generate IRN (for self or on behalf of suppliers)
- Cancel IRN (only for those IRNs, generated by ECO)

- Generate EWB
- Cancel EWB (only for those IRNs, generated by ECO)

- Get IRN (applicable to only for those IRNs, generated by e-Commerce operator)

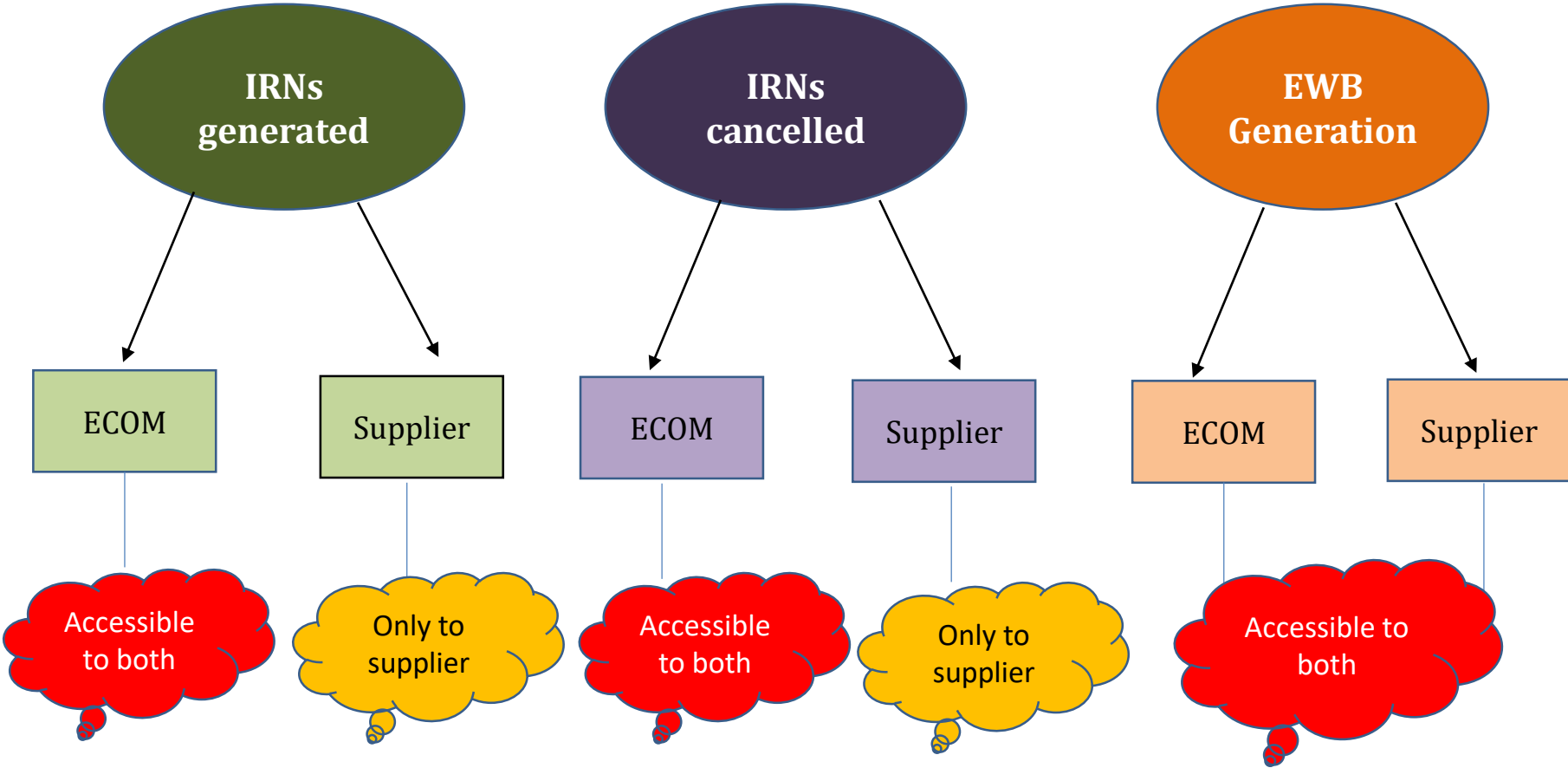
E-INVOICING SYSTEM FOR E-COMMERCE OPERATORS

Process for Integrating on API sandbox

- 1 For registration in the sandbox select the option as “E-Comm Op.”
- 2 After select this option enter GSTIN of type ‘TCS’ and get registered in the sandbox.
- 3 Generate API credentials such as Client ID, Client –Secret, User name and Password.
- 4 The payload contain the Seller GSTIN, Buyer GSTIN and also the E-comm GSTIN.
- 5 All other validations in the sandbox may be followed accordingly.

E-INVOICING SYSTEM FOR E-COMMERCE OPERATORS

Who can access to IRNs if the same generated by ECOM and Supplier



**PRECAUTIONS
SHOULD BE TAKEN
BY RECIPIENT**

AMRG

CHECK SUPPLIER STATUS ON IRP

You can search the status of e-invoicing enablement of a GSTIN on e-invoice portal: <https://einvoice1-trial.nic.in/>>Search >e-invoice status of taxpayers

Status of E-Invoice enablement of Taxpayer

GSTIN:* :



Note:

- Above option to search taxpayers enabled on IRP is only for facilitation purpose. The listing is based on aggregate annual turnover computations as per GST System based on GSTR-3B filing.
- Please note that on fulfilment of prescribed conditions, the legal obligation to prepare invoice in terms of Rule 48(4) of CGST/SGST Rules, lies with concerned registered person.
- In case any registered person, is required to prepare invoice in terms of Rule 48(4) but not enabled on this portal, he/she may kindly click on '[Registration -> e-Invoice Enablement](#)' on the portal.
- In case any registered person, who doesn't have the requirement to prepare invoice in terms of Rule 48(4) but still enabled on this portal, the same may be brought to the notice at support.einv.api@gov.in so that necessary action is initiated.

SELF- DECLARATION FROM SUPPLIER

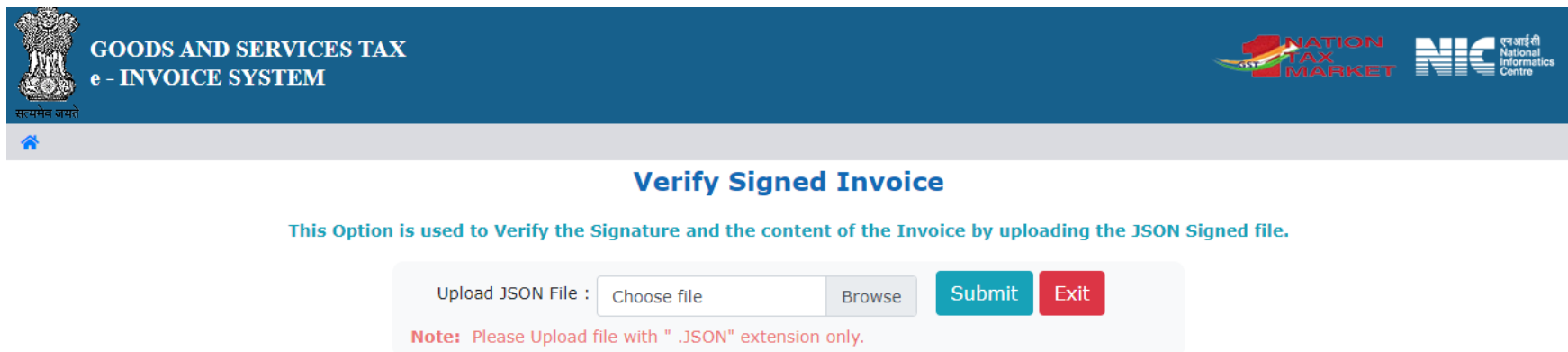
If you think that your vendor may exceeds the limits but they are still not issuing e-invoice, then you may take declaration from your “large vendors” if you think that e-invoicing may applicable on him..

In case any registered person, who doesn't have the requirement to prepare invoice in terms of Rule 48(4) but **still enabled on e-invoice portal**, then you should ensure that necessary action taken by him or not.

VERIFICATION OF JSON

Anyone can verify the authenticity or correctness of e-invoice by uploading the signed JSON file.

As the given below, upload JSON file **on einvoice1-trial.nic.in>Search>'Verify Signed Invoice'**



The screenshot shows the header of the Goods and Services Tax e-Invoice System. On the left is the Government of India emblem with the motto 'सत्यमेव जयते'. The text reads 'GOODS AND SERVICES TAX e - INVOICE SYSTEM'. On the right are logos for 'NATION TAX MARKET' and 'NIC National Informatics Centre'. Below the header, the main heading is 'Verify Signed Invoice'. A descriptive text states: 'This Option is used to Verify the Signature and the content of the Invoice by uploading the JSON Signed file.' The form contains an 'Upload JSON File' section with a 'Choose file' input field, a 'Browse' button, a 'Submit' button, and an 'Exit' button. A red note below the form reads: 'Note: Please Upload file with ".JSON" extension only.'

***This verification link is on Invoice registration portal (IRP)**

VERIFICATION OF QR CODE

QR Code Verify App: The e-invoice system enables users to verify 'QR Code' through mobile application. To download the Mobile App, select 'help' on the main page and then select 'QR Code Verify App', the following screen is shown

QR Code Verify App

Android **iOS**

Enter Mobile No. :*

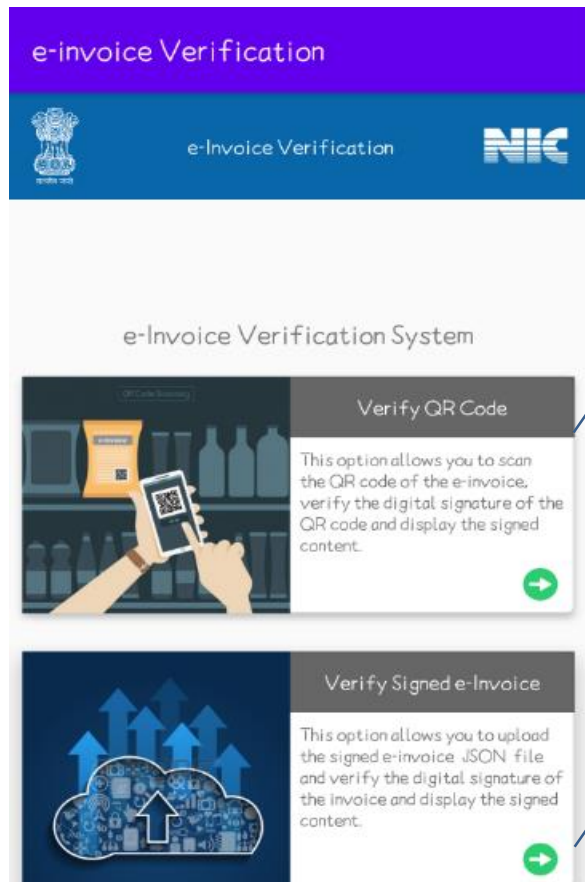
Enter OTP :

***It will be enabled only for Android user till now.**

QR CODE APPLICATION

On successful installation of “E-invoice verification App” ,you can verify the invoice details by scanning QR Code App or by uploading signed JSON file in it.

Option on App is looks like as below:



Verify QR Code:-

This Option allows you to verify signed QR code by scanning it through this application and shows all the parameters related to the QR code

Verify Signed e-invoice:

This option allows you to upload signed JSON file and verify the digital signature i.e. same as done on IRP

Thank you

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