



Team HSKA

E Invoicing

Basic Concepts

What is E Invoicing?

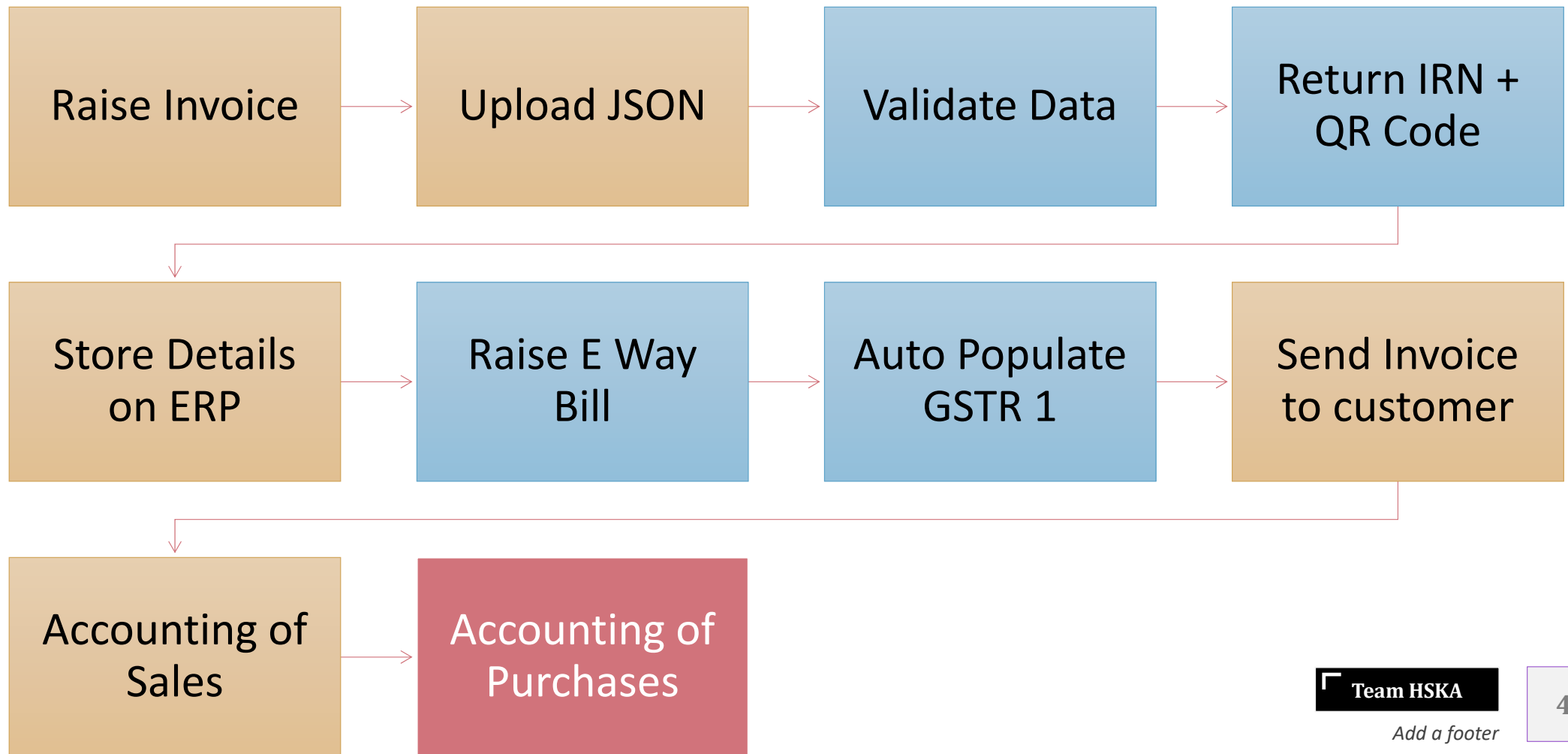
- Term “E Invoicing” is incorrect
- E Invoice does not mean raising invoice from GSTN Portal but only means getting a Reference Number from Invoice Portal
- Mandatory for tax payers having turnover exceeding Rs 50 Crores
 - To be made mandatory for tax payers having turnover exceeding Rs 20 Crores **from April 1, 2022**
- Risk of not generating E Invoice
 - Supplier liable to general penalty
 - Supplier will not be able to generate E Way Bill using the E Way Bill Portal
 - **Credit denial in the hands of the recipient**
- Action Steps
 - Check on E Invoice portal if any vendor E Invoicing Status states “enabled”
 - **Collect a declaration from vendor** that their turnover does not exceed Rs 20 Crores
 - Include the aforementioned declaration in the Purchase Order / Work Orders

Applicability of E Invoicing

	Entities	Documents
Applies to	<p>Having Aggregate turnover > Rs 20 Crores.</p> <ol style="list-style-type: none"> Aggregate Turnover in any FY from 2017-18 Includes exempt, export and SEZ turnover Includes stock transfer and cross charges 	<ol style="list-style-type: none"> B2B Invoice GST Credit Note GST Debit Note Export Invoices
Does not apply to	<ol style="list-style-type: none"> SEZ Unit Goods Transport Agency Passenger Transport Services Insurance, Banking or Financial Institution Admission to Exhibition of Cinematograph Films in Multiplex 	<ol style="list-style-type: none"> B2C Invoices Financial Credit Note Financial Debit Note Self Invoice under RCM Delivery Challan Exempt / Non GST Sales

- Can an entity **with less than Rs 20 Crore** turnover opt for E Invoicing?
- Should **SEZ Developer** having turnover exceeding Rs 20 Crore generate E Invoice?
- A business having turnover of Rs 20 Crore. Should they raise E Invoice on supplies to **SEZ Unit**?

Transaction Flow



IRP and IRN

- Unique 64 – Digit Alphanumeric Series
 - 453c0d4d154f295a808299dc84ab31dffef87a47b70d23602caea41133287ee4
- IRP – Run by NIC
 - Holds data for 24 Hours
 - Checks for duplication of invoices
 - Invoice Cancellation within 24 Hours unless active E Way Bill available
 - Helps in verifying the invoice
- QR Code
 - Machine Readable
 - Contains few fields of the invoice

Options Available



Offline Utility



API



GSP / ASP

What can I do today? (1/2)

- Check E Invoicing Enablement Status
 - <https://einvoice1-trial.nic.in/> > SEARCH > E-Invoice status of Taxpayer

Status of E-Invoice enablement of Taxpayer

GSTIN:* :

2H5KC 

YEDY8

Go

Exit

GSTIN Details

GSTIN	Trade Name	Type	Status
		Regular	E-Invoice is ENABLED for this Taxpayer

Status of E-Invoice enablement of Taxpayer

GSTIN:* :

BLPPA 

2H5KC

Go

Exit

GSTIN Details

GSTIN	Trade Name	Type	Sta
		Regular	E-I Tax




What can I do today? (2/2)

- If your turnover exceeds Rs 100 Crores but E Invoice not enabled
 - <https://einvoice1.gst.gov.in/> > REGISTRATION > E Invoice Enablement

e-Invoice Enablement Form

GSTIN* :

DYPPV 

Applicant Name :


Trade Name :

Address Line 1 :

Address Line 2 :

City :

PIN :

State : 

Mail ID :

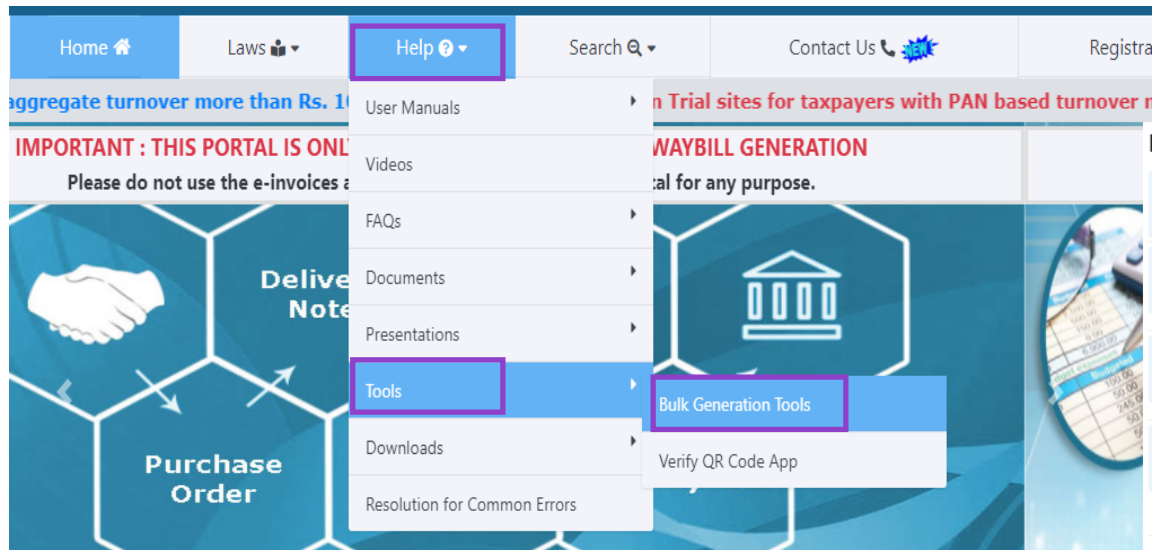
Mobile :

I agree that for the PAN of my company of the registered GSTINs, the aggregate turnover is more than Rs 100 Crores and hence I may be enabled for e-Invoicing.



Generating an E Invoice

- Step 1 – Download Bulk Generation Utility (<https://einvoice1-trial.nic.in/Others/BulkGenerationTools>)



- Step 2 – Fill in the mandatory details in the utility like Invoice No., Value, GST etc
 - Validate – To check the errors
 - Prepare JSON – For converting data into JSON

Generating an E Invoice

- Step 3 – Login to the E Invoice Trial Portal and click on E-Invoice>Bulk Upload

The screenshot shows the 'e-Invoice' dashboard. On the left is a navigation menu with items: e-Invoice, Bulk Upload (highlighted with a purple box), Cancel, Print, Bulk IRN Cancel, MIS Reports, Change Password, and e-Way Bill. The main area is titled 'Dash Board' and contains two summary tables. The first table, 'Generations', shows 0 for 'Yesterday' and 0 for 'During This month'. The second table, 'Cancelled', also shows 0 for 'Yesterday' and 0 for 'During This month'. Below these tables is an 'Important Note' box with two red bullet points: 'This portal is only a trial site for IRN and E-Waybill Generation.' and 'Please do not use the e-invoices and e-waybills generated in this portal for any purpose.'

- Step 4 – Upload the JSON file created at Step 2

The screenshot shows the 'Invoice Bulk Upload' page. The title is 'Invoice Bulk Upload' with a note: '*indicates mandatory fields for e-invoice'. Below the title is a section titled 'Upload e-Invoice JSON File'. The form contains the text 'Upload e-Invoice JSON File (Less than 2 MB):' followed by a question mark icon and an asterisk. To the right of this text is a 'Choose file' button, a 'Browse' button, and an 'Upload' button.

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.

Generating an E Invoice

○ Step 5 – Invoice Generated

Successfully Uploaded Invoice Details.

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

Sl. No	Invoice No	Invoice Date	Buyer GSTIN	Invoice Value	Ack No	Ack Date	IRN	EWB No./ If Any Errors While Creating EWB.
1	1	01/12/2020				12/4/2020 4:54:00 PM	9ea498ed4e8ed11ec9eefe	

○ Step 6 – Print Invoice

e-Invoice ▾

Bulk Upload

Cancel

Print

Bulk IRN Cancel

Dash Board

Generations		Cancelled	
Yesterday	0	Yesterday	0
During This month	0	During This month	0



Team HSKA

Thank You

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