



FAQs on e-Invoicing

National Informatics Centre

FAQ : Eligibility

Q : How do I know whether I am suppose to register invoices ?

A : You can visit e-Invoice portal to check whether you have been enabled to register invoices based on the filings of previous years.

Visit <https://einvoice1.gst.gov.in> and go to “ **Search**”-> “**e-Invoice Status of taxpayer**”.

FAQ: Eligibility

Q : Which turnover is considered for eligibility of a taxpayer for registering the invoices ?

A : If the turnover has crossed the minimum threshold as specified by Government through notifications, in any of the financial year since GST came into force.

As of now, taxpayers with turnover more than Rs.20 crores in any of the financial years after 2017-18 are suppose to register invoices from 1st April 2022 compulsorily.

FAQ : Eligibility

Q : My turnover is more than Rs.20 crores but my status shows I am not eligible for e-Invoice. How can I enable myself ?

A : You can visit e-Invoice portal and enable yourself for e-Invoice through self registration.

Visit <https://einvoice1.gst.gov.in/> and go to “Registration” -> “e-Invoice Enablement”.

FAQ : Eligibility

Q : Is e-Invoicing voluntary, that is, can entities with aggregate turnover less than Rs. 20 Crores allowed to generate e-Invoices from IRP, if they wish to do so?

A : No, presently, only the notified class of businesses will be allowed/enabled to generate e-Invoices on IRP. In phased manner, other entities will be enabled for IRN generation.

FAQ : Eligibility

Q : I am one of ISD/SEZ/TDS/UNI. Am I suppose to register my invoices on IRP?

A : No, these types of registrations are exempted from registering invoices.

FAQ : Eligibility

Q : My turnover is less than the threshold announced by Government or my business type is exempted from e-Invoice but the portal shows my business is enabled for e-Invoice. How can I get it disabled ?

A : Eligibility status on portal is based on the returns data for the past years. If your business is not supposed to register invoices, may raise a grievance at GST Common Portal.

FAQ : IRN Generation

Q : Can I integrate my system through API with e-Invoice system?

A : If your turnover is more than Rs.500 crores, you can directly integrate through API with IRP. If less than Rs.500 crores then to be integrated through either GSP/ERP or those suppliers or recipients whose turn over is more than Rs.500 crores and have taken direct integration with IRP.

FAQ : IRN Generation

Q : What are the modes of invoice registration for taxpayers with turnover less than Rs.500 crores?

A :

- You can integrate using API through GSP/ERP or taxpayers having more than Rs. 500 crores turnover and got direct API access.
- Use offline tools such as bulk generation or GePP-Off.
- Use GePP-On to register invoice either in online or offline mode.
- Download and use mobile application.

FAQ : IRN Generation

Q : Is there a facility to enter one invoice details at a time to register invoice ?

A : You can use GePP-Off or GePP-On or mobile application for this purpose.

FAQ : IRN Generation

Q : Can we use the same credentials to access e-Invoice and e-Way bill in production environment?

A : Yes, Same credentials can be used in production environments. If you have credential for e-Way bill, then that will also work for e-Invoice. Otherwise, you can register freshly and create your user credentials.

FAQ: IRN Generation

Q : I have registered at GST Portal, do I have to register separately for E Way Bill and e-Invoice?

A : Yes, you have to register for E Way bill / e-Invoice Systems. However, once registered for one of E Way Bill or e-Invoice, same is valid for the other also.

FAQ : Procedure / Policy

Q : Do I need to generate the invoice on the IRP?

A : No, IRP is only for the purpose of registration of invoice. The invoice should be prepared as earlier, the invoice details to be passed to IRP in the prescribed format, registered, IRN (Invoice Reference Number) & Digitally Signed invoice to be obtained.

FAQ : Procedure/Policy

Q : Can I amend the details of a reported invoice for which IRN has already been generated?

A : Amendments are not possible, once IRN is generated on IRP. Any changes in the invoice details reported to IRP can be carried out on GST portal (while filing GSTR-1). However, these changes will be flagged to proper officer for information.

FAQ : Procedure/Policy

Q : What is the time limit for generation of IRN?

A : Previously, 24 hours time limit had been provided for generation of IRN after preparation of invoice by the taxpayers.

Now, that validation has been removed based on demand of taxpayers. The invoice date should be later than 1st October 2020, the day e-Invoice was introduced in the country.

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

FAQ: Procedure / Policy

Q : If I have committed mistake in invoice and generated IRN for it. Can I cancel the IRN and regenerate IRN again for the same invoice?

A : Document number can not be re-used even after cancelling the IRN. Original invoice itself has to be cancelled and a new invoice with new invoice number has to be generated which can be registered to get the IRN.

FAQ: Procedure / Policy

Q : What are the time limits for cancelling the e-Invoice and how long the e-Invoices are available at IRP for download?

A : e-Invoices can be cancelled within up to 24 hours of generation. The IRN details can be downloaded from IRP for next two days after generation of the IRN.

FAQ : Procedure/Policy

Q : Can the taxpayer generate IRN after EWB generation?

A : Ideally, first e-Invoice/IRN has to be generated and then e-way bill.

On the same line if IRN has to be cancelled, first e-way bill has to be cancelled and then IRN.

FAQ: Procedure / Policy

Q : If the E Way Bill has to be generated for the invoice but the transportation details are not available at the time of invoice generation, then how to generate e-Way Bill?

A : Either Part A slip can be generated and later transportation details can be updated to make it a valid E Way Bill or only invoice can be registered and IRN obtained first and later using the IRN as reference, either E Way Bill or Part A slip can be generated.

FAQ: Procedure / Policy

Q : When an IRN is cancelled, whether the associated E Way Bill also gets automatically cancelled?

A : No, E Way Bill has to be cancelled first and then IRN has to be cancelled. E Way Bill can not be cancelled if it is already verified by officer and hence even IRN can not be cancelled.

FAQ : Procedure/ Policy

Q : Do I need to print e-Invoice as provided in the portal or can I have my own format for invoice?

A : Ideally, you can have your own invoice format. This will have your logo, terms and conditions etc. Only you need to print the QR code on it.

FAQ : Procedure/ Policy

Q : Do I need to print QR Code on the invoice? If so, what shall be its size and location on the invoice copy?

While returning IRN, the IRP is also giving an IRN No, Acknowledgement No. and Date. Whether these also need to be printed while issuing invoice?

A : The QR code which comes as part of signed JSON from IRP, shall be extracted and placed on the invoice. Printing of QR code can be done at any place on the invoice with any size, but one should be able to scan using a mobile device. QR code can not be printed on separate paper.

Printing of IRN No., Acknowledgement No. & Date given by IRP, are optional and can be recorded in the ERP system for reference purpose.

FAQ : Procedure/Policy

Q : Whether B2C invoices can be reported to IRP for generation of IRN?

A : Reporting B2C invoices by notified persons is not allowed currently. Printing of dynamic code on B2C invoices is not be confused with B2B reporting.

FAQ : Procedure/Policy

Q : Can e-commerce entities generate e-Invoices on behalf of the sellers on their platforms?

A : Yes. E-Commerce Operators are allowed to generate the e-Invoices on behalf of the suppliers.

FAQ : Procedure/Policy

Q : Who has to generate Reverse Charge Mechanism (RCM) invoices ?

A : RCM related invoices have to be generated by the supplier, not by recipient.

- In case of B2B RCM invoices, if the supplier is notified to generate the IRN, he will do so with RC flag set to “Y” in it, otherwise not required.
- In case of B2C RCM invoices or self invoices, then IRN need not have to be generated.

FAQ : Procedure/ Policy

Q : In case of breakdown of internet connectivity in certain areas, will there be any relaxation for the requirement to obtain IRN?

A : The mechanism to provide relaxation in such contingent situations will be notified by government soon.

FAQ : Schema

Q : In the current schema, there is no provision to report details of supplies not covered under GST, e.g. a hotel wants to give single invoice for a B2B supply where the supply includes food and beverages (leviable to GST) and Alcoholic beverages (outside GST).

A : Ideally, for items outside GST levy, separate invoice may be given. Some businesses are following this.

FAQ: Schema

Q : TDS of Income Tax is not part of e-Invoice schema. Is it not required to be displayed in e-Invoice? if so, how to pass these details.?

A : Clarification on this will be provided by Government soon. For time being, it can be added as “other charges”.

FAQ : Schema

Q : What is the maximum number of line items which can be reported in an invoice?

A : The limit is kept at 1000 presently. It will be enhanced based on requirement in future. Taxpayers who are required to report more than 1000 line items may contact NIC (support.einv.api@gov.in) so that necessary enablement can be made. If it is increased beyond 1000 items, then response will be delayed because of processing time taken for that.

FAQ : Calculations / Validations

Q : In case of Credit Note and Debit Note, is there any validation with respect to referred invoice number?

A : Presently, No linkage or validation is built with original invoice values for the credit note and debit note.

FAQ: Calculations & Validations

Q : How are the inter state or intra state transactions identified?

A : Based on the supplier state and the state code specified for 'place of supply', the type of transaction is decided.

FAQ : Calculations / Validations

Q : On e-Invoice portal, IRN generation are failing because of minor variations in calculation. What should be done?

A : Calculation validations have been improved recently with tolerance limit for each one. Now, all types of transactions will be passed through.

Open Questions...at the end