E-Invoice Schema

Format - Mandatory Fields

- On 30th July 2020 the Central Board of Indirect Taxes and Customs (CBIC) released a notification and introduced the "Schema for E-Invoice" for imposing the e-invoicing.

- It will be implemented from 01st October 2020, only for entities whose business having a annual turn over of ₹500 Cr.

What is E-Invoicing?

- E-Invoicing or Electronic Invoicing is a system in which B2B invoices are electronically send to other party by GSTIN.
- Under e-invoicing system, an identification number will be issued against every invoice by the Invoice Registration Portal (IRP) to be managed by the GST network(GSTIN).
- All the information will be transferred from this portal to both the GST portal and e-way bill portal.

- The registration is required because through the registration IRN no should be given to the person.
- Tax invoice will not be considered valid if IRN is not mentioned on it, as IRN no is mandatory.
- The Invoice Registration Portal will generate IRN no and send it back to the taxpayer, who print this no on his tax invoice.

Persons who are exempted from E-Invoice

- Special Economic Zones, (SEZ)
- Insurer, Banking Co., any Financial Institution and Non-Banking Financial Institution.
- Goods Transport Agency
- Passenger Transportation Services.

Supply Type Code

- **B2B**:- Business to Business
- **B2C**:- Business to Customer
- **SEZWP**:- to SEZ with payment
- **SEZWOP**:- to SEZ without payment
- **EXPWP**:- Export with Payment
- **EXPWOP**:- Export without Payment
- **DEXP**:- Deemed Export

Document Type Code

- **INV**:- for Invoice,
- **CRN**:- for Credit Note,
- **DBN**:- for Debit Note

Mandatory Fields

1. In Documents

- Document No. should be required.
- Document Date should be in "DD/MM/YYYY" this format.

2. Suppliers Information

- Suppliers Legal name as per PAN Card.
- GSTIN of the Supplier.
- Suppliers address and place
- Suppliers State Code and Pin Code.

3. Recipients Information

- Recipient Legal name as per PAN Card.
- GSTIN of Recipient.
- Place of Supply (State Code).
- Recipients address.
- Recipients place and State Code.
- Invoice item details
- Item list
- Documents Total.

✳✳✳

❑ Theses are the general details which are mandatory to filed on E-invoice.

❑ The Total Taxable Value should be in INR.

❑ If all the details should be correct, the NIC portal will validate and provide IRN no to the taxpayer.

❑ Otherwise NIC will give an error message.

How to generate E-Invoicing

1. Open E-Invoice Portal

2. Register and make an Account.

- Click on Registration on right top corner.
- Fill Details
- Note:- Mobile No. and E-mail should be same as provided in GST portal.
- Now enter the OTP which is end to your mobile no. and
- After that create an Id and Password.

3. After Registration login to you Account.

4. Now to generate an E-Invoice, click on top left corner E-invoice.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

NATION TAX MARKET   NIC

- e-Invoice ▾
- Generate New
- Bulk Upload
- Cancel
- Print
- Bulk IRN Cancel
- MIS Reports ▾
- User Management ▾
- API Registration ▾

Dash Board

Generations

Yesterday

During This month

Cancelled

Yesterday

During This month

Version 1.01

© 2020 - Powered By National Informatics Centre.

□

- After clicking on E-Invoice select generate new.
- Fill the details along with mandatory details which was mentioned above.
- At end save option will be provided, after saving that file preview will be shown to you to verify you the details.

⬚ After that submit the preview and e-invoice would be shown with IRN No. (Containing 64 digit no.), Ack No. and QR Code.

⬚ The details of that bill will be checked by that IRN no., QR Code and Ack no. which will be provided on that bill.

⬚ Now print that bill.

How to generate E-Invoice in Bulk.

1. At the home page go to help section, then tools and then bulk generation tools.

2. Now you can download utility according to your data which you have to fill.

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**

Version 1.01   © 2020 - Powered By National Informatics Centre.

3. After filling the data click on the top of the sheet generate Json file.

4. After that upload that Json file by selecting bulk upload in e-invoice section.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

Dash Board

Generations	Cancelled
Yesterday	Yesterday
During This month	During This month

- e-Invoice
- Generate New
- Bulk Upload
- Cancel
- Print
- Bulk IRN Cancel
- MIS Reports
- User Management
- API Registration

Version 1.01

© 2020 - Powered By National Informatics Centre.

5. After uploading the Json file it will show the nature of bill whether they are correct or not.

⬚

[*indicates mandatory fields for e-invoice]

Upload e-Invoice JSON File

Upload e-Invoice JSON File (Less than 2 MB): ❓ *   Choose file   Browse   **Upload**

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.

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	C2DZNDM9429M1KL	24600	17102592366	6/3/2020 10:46:00 AM	b65b2f77bfcd48ac498a96c
						6/3/2020	

6. Now print that bill.

- To print the invoice select on print E-Invoice.
- It will require IRN No..
- After entering IRN No. it will show the option of print.
- Now print that E-Invoice.

How to cancel E-Invoice or bulk E-Invoice.

- Go to home page and select E-Invoice where u can find cancel.
- Then it will require IRN no. or ACK no. which is provided to you at time of generation of invoice.
- After that it will show you invoice cancelled.

Bulk cancel

- In bulk E-Invoice cancel you have to download utility to cancel invoice from the same tools where you find the utility of E-Invoices.
- After filling that utility, covert it into Json file same as E-Invoice filling.
- After that go to home page on E-Invoice where you find bulk IRN cancel.
- Enter IRN No. or ACK No. which was provided to you.
- Upload Json file and your bulk invoice would be cancelled.

Undertaking

<u>To whomsoever it may concern</u>

We M/s. ………………….. having PAN ……………………… and GSTIN Registration Number …………………..hereby undertake that our Aggregate Turnover (as per Section 2(6) of Central Goods and Services Tax Act, 2017) for FY 2019-20 does not exceed the prescribed threshold (as on the date of this declaration) for generation a Unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law").
Further, we also undertake that if the aggregate turnover of M/s. …………………. exceeds the current threshold or revised threshold notified by Government of India at any future date, then we shall issue invoice and credit note in compliance with the required provisions of GST Law. In case of any queries from the any state or centre Goods and Services Tax authorities, M/s. …………………….will be solely responsible.
Yours Truly,
For M/s…………………………..

Authorized Signatory
 Name: Designation:

Thank You

Compiled by
Adv. Dinesh Verma
Adv. Sagar Verma
Shitiz Verma