

E-invoicing Under GST & GST Special Drive – Dos and Don'ts

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BHUJ BRANCH OF WIRC OF ICAI

Jointly With

KUTCH SALES TAX BAR ASSOCIATION

MYTHs for E-invoicing

- Does it mean Invoice to be prepared on Government Portal with their format ?? – BIG NO
- E-invoice as a system where taxpayers can generate the invoices Centrally – NO
- It's a NEW / standard Invoice format being designed now – NO!
- Invoices generated by each software would look same – NEVER!
- It is only for Invoice and NOT for Credit / Debit Notes – NO!
- 'e-invoice' is about invoice being in soft copy like PDF etc. – NO!

What is E-Invoice?

- E-Invoice = Tax Invoice [Rule 46] + IRN + QR Code [embedded IRN]
- As per Rule 48(4) of CGST Rules,
 - notified class of registered persons
 - to prepare invoice
 - by uploading specified particulars in FORM GSTINV-01
 - on Invoice Registration Portal (IRP) and
 - obtain Invoice Reference Number (IRN)
- After following above 'e-invoicing' process, the invoice copy (with QR Code containing inter alia, IRN) issued by the notified supplier to buyer is commonly referred to as 'e-invoice'.

Benefits of E-invoice System

- Standardization
- Seamless Reconciliation
- Lesser Compliance
- Automation
- Elimination of fake invoices
- Information Availability
- Environment friendly

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How E-invoice will be beneficial to taxpayers

- Save time
- Reduce costs
- Reduce mistakes
- Offer better customer service
- Easier to keep track of invoices
- A higher degree of control and insight into the invoicing process
- Invoice Financing

Applicability

- From 01-08-2023, Applicable to Taxpayers whose aggregate turnover **(based on PAN)** in a **any Preceding Financial Year** Starting From 17-18 > 5 Crore
- [enabled on IRP? What if not and vice versa?]
- Once Applicable, Always Applicable
- Voluntary Compliance – Not Possible
- Previously,

| E-Invoice Applicability Threshold | Applicable From |
|-----------------------------------|-----------------------------|
| 500 Crore | With Effect from 01-10-2020 |
| 100 Crore | With Effect from 01-01-2021 |
| 50 Crore | With Effect from 01-04-2021 |
| 20 Crore | With Effect from 01-04-2022 |
| 10 Crore | With Effect from 01-10-2022 |

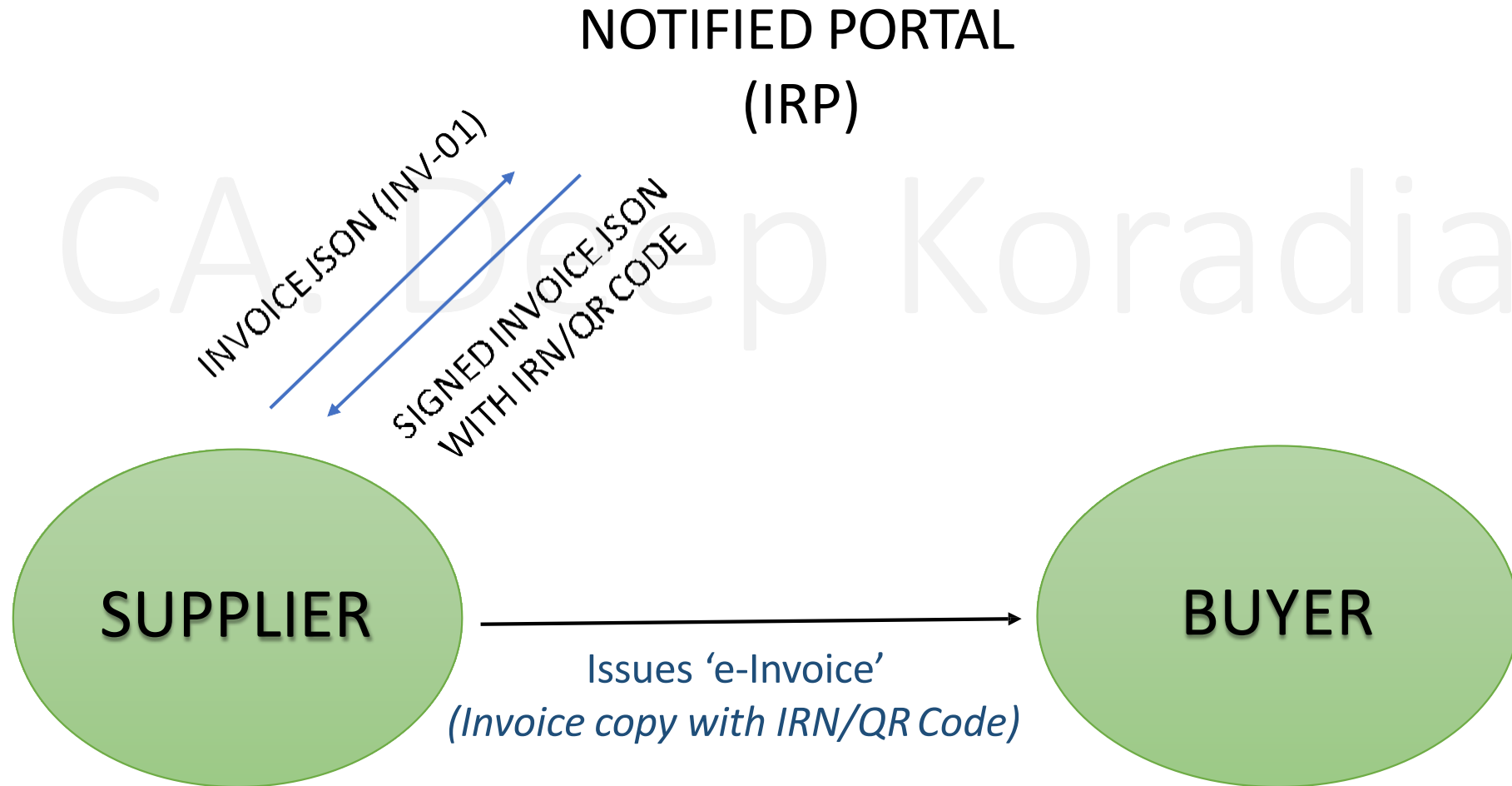
- What if Turnover Not exceeded in any of the Previous FYs [17-18 to 22-23], but exceeds in current Financial Year 2023-24, say on May 2023?

Sector Exempted from E-Invoicing

- Insurer, Banking Company or a Financial Institution (Including NBFC)
- GTA
- Passenger Transportation Service Provider
- Multiplex
- SEZ Units
- Government Department
- A Local Authority

EXEMPTION QUA THE SECTOR OR
QUA THE GSTIN/PAN/Registered Person?

Issuing invoice in E-invoicing Scenario



"E-Invoice", "QR Code" and "Dynamic QR Code" Applicability – From 01-08-2023

| | Type of Supply | Document Issued | E- Invoice Applicable? | QR Code Applicable? [having embedded IRN Generated from IRP] | Dynamic QR Code Applicable? [Self-Generated] |
|--------------------|---|-----------------------|--------------------------------|--|--|
| Other Than Exports | B2B Taxable Supply | Tax Invoice / CN / DN | Yes, If Turnover Exceeds 5 Cr* | Yes, If Turnover Exceeds 5 Cr* | NO |
| | B2C Taxable Supply | Tax Invoice / CN / DN | NO | NO | Yes, if TO Exceeds 500 Cr [#] |
| | B2B Exempt Supply | Bill of Supply | NO | NO | NO [Proviso to Rule 49 Yet to be Notified] |
| | B2C Exempt Supply | Bill of Supply | NO | NO | |
| Exports | Exports [Including Exempted & B2C (as always) Supply] | Tax Invoice / CN / DN | Yes, If Turnover Exceeds 5 Cr* | Yes, If Turnover Exceeds 5 Cr* | NO |

"E-Invoice", "QR Code" and "Dynamic QR Code" Applicability – From 01-08-2023

- Also, if ATTO exceeded 5 Cr. and E-invoice is not Applicable as above, A Declaration **ON EACH TAX INVOICE** is needed, as below:

"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule"

Dynamic QR Code Not applicable to Insurer, Banking Company or a Financial Institution, GTA, Passenger Transportation Service Provider, Cinema and Multiplex, OIDAR services providers. [Turnover to be seen for any of the preceding FY starting from 17-18]

A Person having Turnover above 5 crore supplying Goods / Services Falling under Reverse Charge, Does he needs to Prepare E-Invoice?

Yes

Workflow

- Login with E-waybill Credentials OR Register
- Tax payer will continue to create their GST invoices on their own Accounting/Billing/ERP Systems
- Tax Payer to generate the invoice from ERP / Accounting system [API Based] /GePP Tool/ Gepp-On Tool/ Json Preparation Tool containing all mandatory fields as provided in e-invoice schema
- Seller may upload the JSON either
 - directly on IRP or
 - through GSP or ASPs [Tally, Zoho, ClearTax etc]
 - through third party provided Apps
 - through online filling the data on Gepp-On Tool
- IRP would generate the IRN. It would also digitally sign the invoice and generate QR code which will contain all the key information of the invoice
- DOWNLOAD The signed Json, PDF and excel as the same detail won't be retrievable after 2 days from the IRP
- Eway Bill on E-Invoice Portal

Precautions for all the Recipients [With Any Turnover]

- One time exercise to checking the enablement of the E-invoicing to all the Suppliers on 01-04-2023 on E-Invoice Portal [No Login Required]
- Once list of enabled supplier classified, Check Rigorously IRN Number, QR Code on each of the purchase Invoice
- In case of any doubt for any Tax Invoice having IRN / QR Code, Scan the QR Code on mobile App OR Demand the Signed Json from the supplier and validate on E-Invoice Portal

Transmission of E-invoicing data to GSTR-1

- T+2 Days
- Having Source – E-Invoice
- If edited, Source will get removed. If GSTR-1 uploaded again via Json, Source will get removed
- Auto-populated in the “Period of GSTR-1” based on “Document Date” of E-invoice [And not Actual date of uploading on IRP]
- If Reported to IRP after filling GSTR-1, it won't Auto-populate at all.
- Same Document Number already filled in GSTR-1 before T+2 days, it won't be replaced by IRP
- Vlookup
- GSTN enabled the functionality to find the Invoice Reference Number (IRN) through the Document Number

E-invoice Applicable & Tax Invoice without IRN and QR Code given to Transporter with E-way bill, will it suffice?

No

E-invoice Applicable & Tax Invoice without IRN and QR Code given to Recipient, How ITC of Recipient will get affected?

Penalty due to Non Generation of E-invoice: Sec 122(1)(i)

10000 CGST + 10000 SGST

OR

Amount Equivalent to Tax Evaded

WHICHEVER IS HIGHER

Invoice Reference Number (IRN)

- IRN is a unique 64-character hash/string Eg.
“35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794 e06bbe”
- A GST invoice will be valid only with a valid IRN
- IRN Need not be printed on e-invoice (It's already embedded in QR Code)
- An invoice/document number which was reported and obtained IRN, can't be used again
- IRN can be cancelled within 24 hours from the E-Invoice portal
- Once Cancelled, the same Invoice Number can not be used again to generate IRN

Invoice Reference Number (IRN)

- REPORTING: No prescribed time window for reporting to IRP [REALTIME REPORTING] – **CAUTION**
[NN 73-2020 CT 01-10-2020 – Only waiver]
- CANCELLATION:
 - i. IRN can be cancelled within 24 hours (from the time of generation of IRN)
 - ii. However, if the connected e-way bill is active or verified by officer during transit, cancellation of IRN will not be permitted.
 - iii. In case of cancellation of IRN, GSTR-1 also will be updated with such 'cancelled' status in excel report.
 - iv. Once Cancelled, the same Invoice Number can not be used again to generate IRN
- AMENDMENTS:
 - i. Amendments are not possible on IRP.
 - ii. Any changes in the invoice details reported to IRP can be carried out on GST portal (while filing GSTR-1).

GePP & GePP-ON Tool for EInvoice preparation

- GEPP ONLINE

<https://gepp.einvoice1.gst.gov.in/#/>

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- GePP-On download link for Android/iOS mobile:

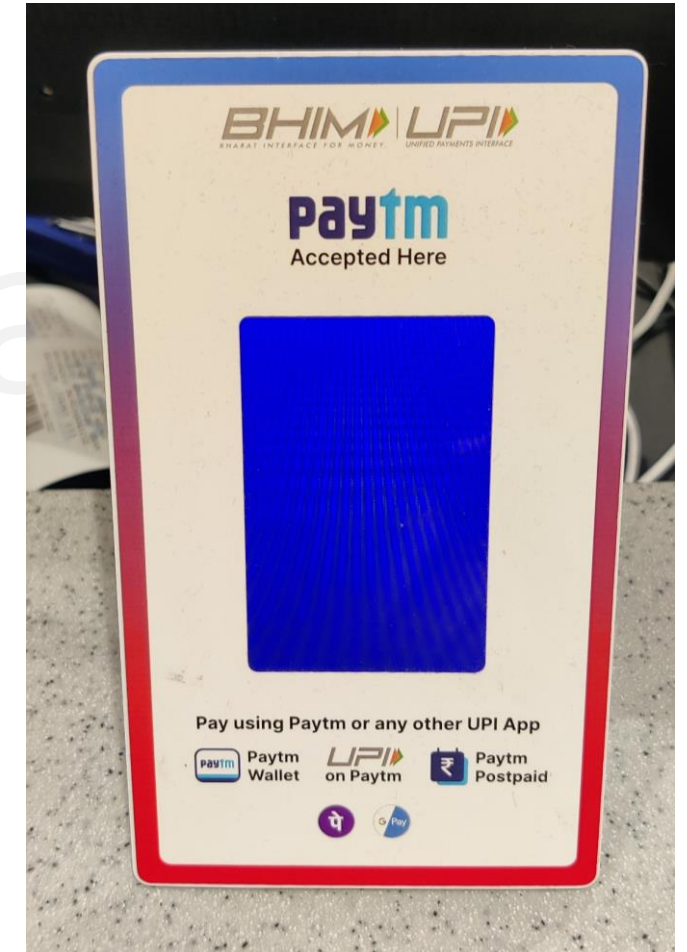
<https://gepp.einvoice1.gst.gov.in/downloads/MobileAppDownloads.html>

QR Code

- Along with signed invoice, IRP will also gives a QR code containing the unique IRN and below key particulars:
 - i. GSTIN of supplier
 - ii. GSTIN of Recipient
 - iii. Invoice number as given by Supplier
 - iv. Date of generation of invoice
 - v. Invoice value (taxable value and gross tax)
 - vi. Number of line items.
 - vii. HSN Code of main item (the line item having highest taxable value)
 - viii. Invoice Reference Number (IRN)
 - ix. Date of generation of IRN

Dynamic QR Code

- Content of Dynamic QR Code:
 - i. Supplier GSTIN number
 - ii. Supplier UPI ID
 - iii. Payee's Bank A/C number and IFSC [Not Req if UPI ID linked with Bank A/c]
 - iv. Invoice number & invoice date
 - v. Total Invoice Value
 - vi. GST amount along with breakup i.e. CGST, SGST, IGST, CESS, etc
 - vii. payment reference link
- Dynamic QR Code should be such that it can be scanned to make a digital payment
- Display of Dynamic QR Code in DIGITAL DISPLAY & Cross Reference of such payment mentioned **on Invoice [Before Printing of such Invoice]** – Deemed to be complied
- Supply to UIN Holder, Dynamic QR Code Required
- Incase of supply via Ecommerce Operator, Dynamic QR Code also to be issued by the supplier
- However, UPI ID in such Dynamic QR Code may be given on E-com Operator



Walk through E-Invoice Portal

<https://einvoice1.gst.gov.in/>

- A. Activities without logging into the E-invoice Portal
- B. Activities with logging into the E-Invoice Portal

Activities without logging into the E-invoice Portal

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As per the notification No. 1/2022 Dated :24-

IMPACTS

- ✓ Faster credit of ITC
- ✓ Elimination of fake invoices
- ✓ Increased compliance
- ✓ Improved revenue collection
- ✓ Auto-population of GST Returns
- ✓ Seamless integration with E Way Bill

15 CRO
E-Invoices in 18 months
With uninterrupted

01/10/2020 : TPs* with
01/01/2021 : TPs* with
01/04/2021 : TPs* with
01/04/2022 : TPs* with

GENERATION OF E-INVOICES

LATEST UPDATES


- 12 APR 2022** • 2-Factor Authentication for e-Invoice System is enabled for more details.
- 15 MAR 2022** • Registration and Login with TO Rs. 20-50 Cro
- 02 MAR 2022** • Taxpayers having TO r 20Cr. are eligible for e from 1st April 2022. P enabled in sandbox sy Visit <https://einv-api> for more Details.

Prev

Tax Payer Search


Taxpayer Search


GSTIN: *

2GASS 

| GSTIN Details | | | | | | | |
|---------------------|-------------|------------|----------------------|----------------|---------|--------|--------|
| GSTIN | Trade Name | Legal Name | Address | State | Pincode | Status | Is SEZ |
| 07DZNDND 1001111111 | RAM TRADERS | | V21 AREA, B2B BYPASS | ANDHRA PRADESH | 518001 | ACT | No |

Verify Signed Invoice

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Verify Signed Invoice

This Option is used to Verify the Signature and the content of the Invoice by uploading the JSON Signed file.

Upload JSON File :

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✔ This is Digitally Signed Invoice

Government of India
e-Invoice System



| 1.e-Invoice Details | | | |
|--|-------------------------------------|--|--|
| IRN : 11f153fb49d3993efe529dc0e7ebee3bc02fc2026212198e6c3fa5da66f4d01 | Ack. No : 12102603869 | Ack. Date : 09-06-2020 10:57:00 | |
| 2.Transaction Details | | | |
| Category : B2B | Document No : NGC12/C5556656 | | |
| Document Type : Invoice | Document Date : 08-06-2020 | e-Cam GSTIN : 03Bngm9430m1kl | |
| 3.Party Details | | | |
| Seller | Purchaser | | |

E-invoice status of Taxpayer

Status of E-Invoice enablement of Taxpayer [*] Indicates

GSTIN: [*] :



| GSTIN Details | | |
|---------------------|------------|--|
| GSTIN | Trade Name | Status |
| 070201113 100111111 | EST | E-Invoice is ENABLED for this Taxpayer |

QR Code Verify App

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QR Code Verify App

Android **iOS**

Enter Mobile No. :+

Enter OTP :

Activities with logging into the E-Invoice Portal

Opening the E-invoice System

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Click Login

Home | Laws | Help | Search | Contact Us | Registration | Login

system. Taxpayers with turnover of 500Cr and above are enabled for e-invoicing System. Taxpayers with turnover of 100 - 500 Cr and above are enabled for e-invoicing System.

LATEST UPDATES

- 01** - Launch of e-Invoice Portal in Sandbox
- 07** - Launch of e-Invoice APIs in Sandbox
- 10** - Launch of Bulk e-Invoice Facility in Sandbox


- Existing users of eWayBill system can use their credentials to login. New users can register through the registration link in the portal.
- Taxpayers with turnover of Rs. 500 cr & above in the previous financial year are enabled to login in this portal.
- Taxpayers with turnover of 100 - 500 Cr are enabled for e-invoicing System only on Sandbox or Testing, but not on Production.

IMPORTANT LINKS

- Website Policies
- Terms and Conditions
- Disclaimer
- Sitemap
- GST Common Portal
- Central Board of Indirect Taxes and Customs
- State Tax Websites
- Help
- National Portal
- National Informatics Centre
- Goods and Services Tax Network
- Last Updated: 12-05-2020



Version: 1.01 | This site can be best viewed in Firefox 43.5 and above, IE 11 and above, chrome 45 and above. To check your browser version click [here](#) | © 2020 - Powered by National Informatics Centre.

Options under E-invoice



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सत्यमेव जयते



एनआइसी
National
Informatics
Centre

GSTIN:24AABHU0958A1ZI - Name: Maa Ashapura Agri Supply

Dash Board

| Generations | | Cancelled | |
|-------------------|---|-------------------|---|
| Yesterday | 0 | Yesterday | 0 |
| During This month | 0 | During This month | 0 |

Notes:

- The Bulk IRN generation facility has been enabled. You may download the tools from the portal under [Help --> Tools](#).
- The e-Waybills generated in this portal will be reflected in the e-waybill system. To Update Part-B details, cancel or extend , you may login to e-waybill system with same credentials.

e-Invoice

Bulk Upload

Cancel

Print

Bulk IRN Cancel

MIS Reports

User Management

API Registration

Change Password

Feedback on GePP

Update Contact Details

Update

e-Way Bill

2 Factor Authentication

E-invoice Generation using...

- A. [Using Offline Excel Tool](#)
- B. **Using Gepp-ON Tool** <https://gepp.einvoice1.gst.gov.in/#/>
- C. [Using Tally Prime](#)

Generate Bulk IRN

- Step by Step Process to Generate Invoice reference number :

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over of 100 - 500 Cr and above

User Manual

GST

FAQs

Advertisement

Tools

Bulk Generation Tools

Run only on Sandbox or Testing, but not on Production.

LATEST UPDATES

01/04/2018 • Launch of e-Invoice Portal in Sandbox

07/04/2018 • Launch of e-Invoice APIs in Sandbox

10/04/2018 • Launch of Bulk e-Invoice Facility in Sandbox

Step by Step Process to Generate Invoice Reference Number :



The screenshot displays the 'Bulk Generation Tools' interface of the Goods and Services Tax e-Invoice System. The header includes the Government of India emblem, the text 'GOODS AND SERVICES TAX e - INVOICE SYSTEM', and the NIC logo. The main content area is titled 'Bulk Generation Tools' and contains several sections:

- Attributes**: A link for 'E-Invoice Attributes, JSON Schema & Sample JSON File' with a download icon.
- JSON Preparation Tools (Version-1.01)**: A list of tools for JSON preparation:
 - E-Invoice JSON Preparation - Form A [For B2B and Export of e-Invoice details in one sheet] with a download icon.
 - E-Invoice JSON Preparation - Form B [For B2B and Export of e-invoice details in two sheets] with a download icon.
 - E-Invoice JSON Preparation - Form C [For B2B, Export, Payment and Reference details of e-Invoice in multiple sheets] with a download icon.
 - E-Invoice JSON Preparation - Form D [For B2B, Export, Payment and Reference details of e-Invoice in one sheet] with a download icon.
 - E-Invoice Cancel by IRN - JSON Preparation with a download icon.
- Video**: A section for video content.

The footer of the page shows 'Version 1.01' on the left and '© 2020 - Powered By National Informatics Centre.' on the right.

Step by Step Process to Generate Invoice Reference Number :

The screenshot shows an Excel spreadsheet with the following content:

| Seller GSTIN Details | | | | | | | | | | | | | |
|--|----------------------|--------------------|----------------------|---------------------|----------------------|------------------------------|--|--|--|--|--|--|--|
| Seller GSTIN and Address details entered here are considered in the generation of JSON File. | | | | | | | | | | | | | |
| Note: Schema Validation is done , Other Validations will be implemented gradually | | | | | | | | | | | | | |
| Seller GSTIN : * | <input type="text"/> | Legal Name : * | <input type="text"/> | Trade Name : | <input type="text"/> | * Indicates Mandatory Fields | | | | | | | |
| Seller Address 1 : * | <input type="text"/> | Seller Address 2 : | <input type="text"/> | Seller Location : * | <input type="text"/> | | | | | | | | |
| State : * | <input type="text"/> | Pin Code : * | <input type="text"/> | Phone Number : | <input type="text"/> | | | | | | | | |
| Email Id : | <input type="text"/> | | | | | | | | | | | | |

Step by Step Process to Generate Invoice Reference Number :

The screenshot shows an Excel spreadsheet titled "E-Invoice System" with a validation dialog box open. The spreadsheet is organized into columns for Document Details and Buyer Details. The validation dialog box displays the message "Data Validated Successfully..".

| E-Invoice System | | | | | | | | | | | | | | | | | | |
|--------------------|---------------|-----------------|-------------------|------------------------------|---------------|--------------------|------------------|-------------|---------------|-------------|------------------|----------------|---------------|--------------------|----------------|----------|---------------------|----------|
| Document Details | | | | | Buyer Details | | | | | | | | | | | | | |
| Supply Type Code * | Igst On Intra | 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 | Sl.No. * | Product Description | HSN code |
| EXPWP | No | Tax Invoice | EXP/005 | 15/07/2021 | URP | AGRINUTS | | OTHER COU | B2 L7 LAS | NOVALICH | QUEZON C | 999999 | OTHER CO | | | 1 | GROUNDNU | 12024210 |
| EXPWP | No | Tax Invoice | EXP/005 | 15/07/2021 | URP | AGRINUTS | | OTHER COU | B2 L7 LAS | NOVALICH | QUEZON C | 999999 | OTHER CO | | | 2 | GROUNDNU | 12024210 |

Step by Step Process to Generate Invoice Reference Number :

JSON_preparation_FormA(version1.01) (2).xlsx - Excel

File Home Insert Page Layout Formulas Data Review View Help Nitro Pro Tell me what you want to do

A5 EXPWP

E-Invoice System **Validate** **Prepare JSON** * Indicates Mandatory Fields

| Document Details | | | | | Buyer Details | | | | | | | | | | | | | |
|--------------------|---------------|-----------------|-------------------|------------------------------|---------------|--------------------|------------------|-------------|---------------|-------------|------------------|----------------|---------------|--------------------|----------------|----------|---------------------|--------|
| Supply Type Code * | Igst On Intra | 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 | Sl.No. * | Product Description | HSN cc |
| EXPWP | | Tax Invoic | EXPWP | 19/07/2022 | URP | AGRINUTS | | OTHER COU | B2 L7 LAS | NOVALICH | QUEZON C | 999999 | OTHER CO | | | 1 | GROUNDNU | 12024 |
| EXPWP | No | Tax Invoic | EXPWP | 19/07/2022 | URP | AGRINUTS | | OTHER COU | B2 L7 LAS | NOVALICH | QUEZON C | 999999 | OTHER CO | | | 2 | GROUNDNU | 12024 |

Microsoft Excel

JSON created in.... E:\Office on Dell 15R\Work\GST - VAT\Laxmi Enterprise - Girishbhai Gopi\E-Invoice\2021-22\LE-005 [utility]\E-Invoice_V1_JSON

OK

Step by Step Process to Generate Invoice Reference Number :

The screenshot displays the 'Invoice Bulk Upload' interface of the Goods and Services Tax e-Invoice System. The header includes the Government of India emblem, the text 'GOODS AND SERVICES TAX e - INVOICE SYSTEM', the 'NATION TAX MARKET' logo, and the 'NIC National Informatics Centre' logo. The main content area features a title 'Invoice Bulk Upload' with a note that an asterisk indicates mandatory fields. Below this is a section titled 'Upload e-Invoice JSON File'. The primary input field is labeled 'Upload e-Invoice JSON File (Less than 2 MB):' and includes a help icon and a mandatory field indicator. To the right of this field are three buttons: 'Choose file', 'Browse', and 'Upload'. The footer of the page shows 'Version 1.01' on the left and '© 2020 - Powered By National Informatics Centre.' on the right.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

NATION TAX MARKET

NIC National Informatics Centre

सत्यमेव जयते

Invoice Bulk Upload

[*indicates mandatory fields for e-invoice]

Upload e-Invoice JSON File

Upload e-Invoice JSON File (Less than 2 MB): ? *

Choose file Browse Upload

Version 1.01

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Step by Step Process to Generate Invoice Reference Number :

The screenshot displays the 'Invoice Bulk Upload' section of the Goods and Services Tax e-Invoice System. The header includes the GST logo, 'GOODS AND SERVICES TAX e-INVOICE SYSTEM', and logos for 'NATION TAX MARKET' and 'NIC'. The main heading is 'Invoice Bulk Upload' with a note: '[* indicates mandatory fields for e-invoice]'. Below this is the 'Upload e-Invoice JSON File' section, which includes a text input for the file name, a 'Choose file' button, a 'Browse' button, and an 'Upload' button. A note states: 'Notes: 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.' The 'Uploaded File Contains' section shows a table with the following data:

| 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 |

Below this is the 'Successfully Uploaded Invoice Details.' section, which includes 'Download Excel' and 'Download Signed JSON' buttons. A table displays the details of the uploaded invoices:

| Sl. No | Invoice No | Invoice Date | Buyer GSTIN | Invoice Value | Ack No | Ack Date | |
|--------|------------|--------------|-------------------|---------------|-------------|----------------------|-------------------------|
| 1 | DES1291 | 03/06/2020 | 000270710100011KL | 24600 | 17102592366 | 6/3/2020 10:46:00 AM | b65b2f77bfcd48ac496a96c |
| 2 | DES1292 | 03/06/2020 | 000270710100011KL | 24600 | 16102592367 | 6/3/2020 10:46:00 AM | 48be027f1958840f8a2944 |

Cancel IRN

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NATION
FOR
GROWTH

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e-Invoice Cancel

Based On : Ack No. IRN

Enter Ack. No. :

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e-Invoice Cancel

TEST2
GANDHINAGAR
518001 ANDHRA PRADESH

test 3rd floor
test Place of Supply: ANDHRA PRADESH
518001 ANDHRA PRADESH

4. Goods Details

| SlNo | Product Description | HSN Code | Quantity | Unit | Unit Price(Rs) | Discount(Rs) | Taxable Amount(Rs) | Tax Rate (GST+CESS State Cess+CESS Non.Advol) | Other charges(Rs) | Total |
|--------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|----------------------|---|-------------------|-------|
| 1 | | 1001 | 3 | BAG | 23 | 0 | 69 | 0.00+0.00 0.00+0 | 0 | 69 |
| Tax'ble Amt | | CGST Amt | SGST Amt | IGST Amt | CESS Amt | State CESS Amt | Round off Amt | Total Inv. Amt | | |
| 69 | | 0 | 0 | 0 | 0 | 0 | 0 | 69 | | |

Generated By : 378220111010011111
Print Date : 31-05-2020 22:40:39

Barcode: 10102589411

Digitally Signed by NIC-IRP on: 31-05-2020 12:17:00

Cancel Reason : Duplicate

Remarks :

The invoice reference number once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation.

Print E-Invoice



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e-Invoice Print


Based On : Ack No. IRN

Enter Ack. No. : Go Exit

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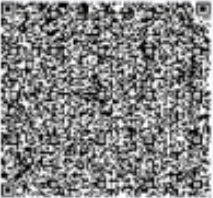


GOODS AND SERVICES TAX
e - INVOICE SYSTEM



e-Invoice Print

Government of India
e-Invoice System



1.e-Invoice Details

IRN : 1d8729c925bdedo3c3ecf6e72f311f962f03c0569127950f5b47f08f2fec221 Ack. No : 11102589416 Ack. Date : 31-05-2020 12:25:00

2.Transaction Details

Category : B2B Document No : 346436

Document Type : Invoice Document Date : 31-05-2020


3.Party Details


| | |
|---|---|
| <p>Seller GSTIN : 07GENTP1510011RL TAN TEST NIC TEST2 GANDHINAGAR 518001 ANDHRA PRADESH</p> | <p>Purchaser GSTIN : 07GENTP1510011RL bangalore test 3rd floor test Place of Supply: ANDHRA PRADESH 518001 ANDHRA PRADESH</p> |
|---|---|

4.Goods Details

| SINo | Product Description | HSN Code | Quantity | Unit | Unit Price(Rs) | Discount(Rs) | Taxable Amount(Rs) | Tax Rate (GST+CESS State Cess+CESS Non.Advol) | Other charges(Rs) | Total |
|--------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|----------------------|---|-------------------|-------|
| 1 | | 1001 | 2 | BAG | 11 | 0 | 22 | 0.00+0.00 0.00+0 | 0 | 22 |
| Tax'ble Amt | | CGST Amt | SGST Amt | IGST Amt | CESS Amt | State CESS Amt | Round off Amt | Total Inv. Amt | | |
| 22 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |

Generated By : 07GENTP1510011RL
 Print Date : 31-05-2020 22:57:58




 Digitally Signed by NIC-IRP
 on: 31-05-2020 12:25:00

Print
Download Signed Json
Exit

Generated E-invoices

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

Generated e-Invoices

From Date : 30/05/2020 To Date : 31/05/2020 **Go** **Exit**

Version 1.01 © 2020 - Powered By National Informatics Centre.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

Generated e-Invoices

From Date : 30/05/2020 To Date : 31/05/2020 **Go** **Exit**

e-Invoice Details [Download Result Excel](#)

| Sl. No | IRN | Ack No. | Date | Inv. Value | Recipient GSTIN |
|--------|--|-------------|--------------------------|------------|-----------------|
| 1 | 1d8729c925bdeda3c3ecfae72f311f362f03c0569127958f5b47f68f2fecf221 | 11102589416 | 5/31/2020 12:25:00 PM | 22.00 | 27102771301Q1MT |
| 2 | e57aaa915f35467647b27f6472b1e36ad75f61fee137e7e57b63de333060ec3e | 12102589415 | 5/31/2020 12:23:00 PM | 46.00 | 27102771301Q1MT |
| 3 | 1099f36314f3b30f02a3218e4b87888ef866fe5f0c9ef04b2f1c43d7f7bada7 | 16102588384 | 5/30/2020 4:20:00 PM | 7169.00 | 028231101020111 |
| 4 | fe7fa94087afde04fb27dc9eb4c6ecfda9e718632a20427c9415f6987f5f573 | 16102589411 | 5/31/2020 12:17:00 PM | 69.00 | 27102771301Q1MT |
| 5 | cedf36e087b5bddefedf3f64d055108035e5f4b2edc79e9cc9bf09e53bb62cc0 | 16102590264 | 5/31/2020 8:39:00 PM | 42.20 | 27102771301Q1MT |
| 6 | 80876e9e94578d55fdd7ca160bb753c3f923d4d2959d593cf0090db1839c87ce | 18102589419 | 5/31/2020 12:33:00 PM | 11027.50 | URP |
| 7 | 3875f8ac69762eee7d26ee2ee2cc6351ee0f068e0d9e7d976eee3cde1891e572 | 19102589418 | 5/31/2020 12:29:00 PM | 10000.00 | URP |

Create API User

The screenshot shows the 'API Registration' page of the Goods and Services Tax e-Invoice System. The page header includes the Government of India logo, the text 'GOODS AND SERVICES TAX e-INVOICE SYSTEM', and the NIC logo. The user's GSTIN and name are displayed at the top: 'GSTIN: 27D2DN7910-100100101 - Name: HOLLY HOCK INVESTMENT PRIVATE LIMITED'. The main content area is titled 'API Registration' and contains a registration form. The form asks if the user wishes to register their GSTIN for 'Directly' (selected) or 'Through GSP'. Below this, there are three input fields: 'Username' with the value 'Register GSP', 'Password' with masked characters, and 'Re-enter Password' with the value 'Strong' and masked characters. At the bottom of the form are two buttons: 'Submit' (blue) and 'Exit' (red).

GOODS AND SERVICES TAX
e-INVOICE SYSTEM

NIC

GSTIN: 27D2DN7910-100100101 - Name: HOLLY HOCK INVESTMENT PRIVATE LIMITED

API Registration

DO you wish to Register your GSTIN for Directly Through GSP

API Interface:

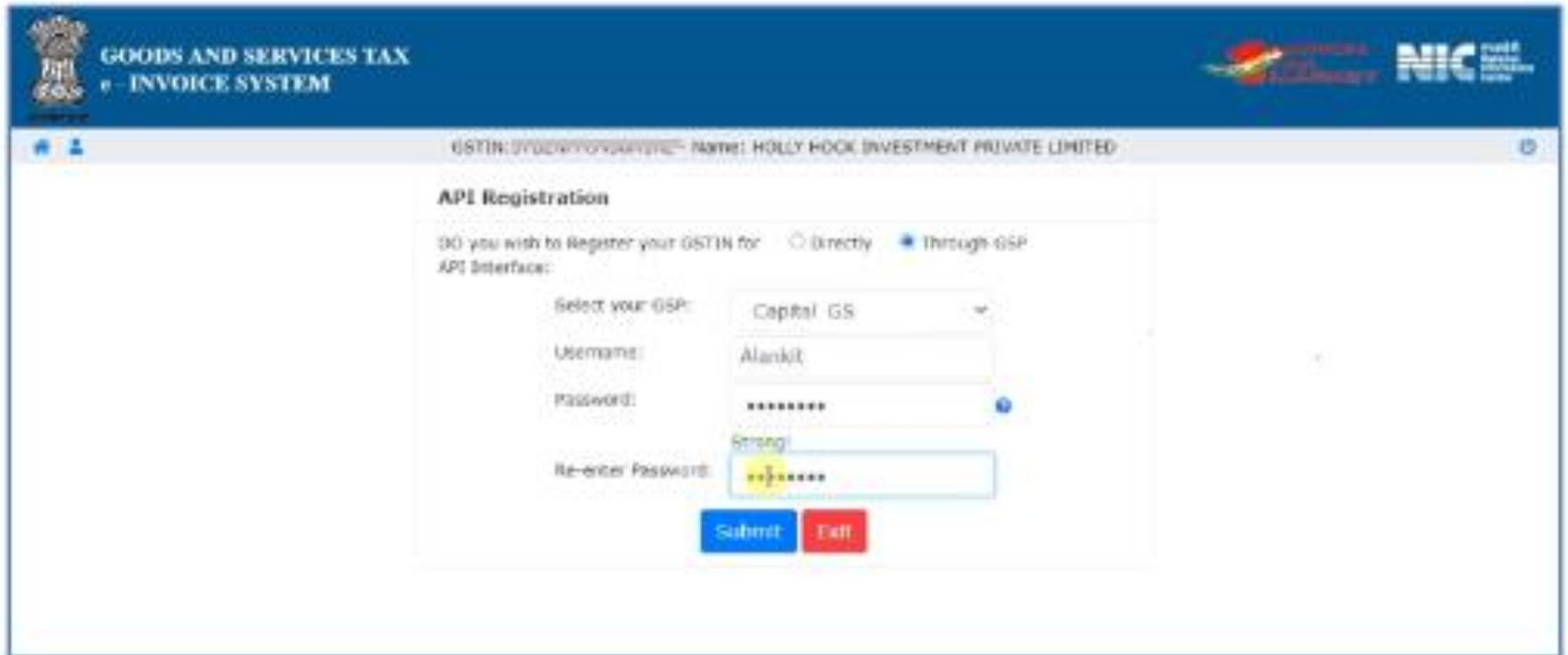
Username: Register GSP

Password: *****

Re-enter Password: Strong *****

Submit Exit

Create API User



The screenshot shows the 'API Registration' page of the Goods and Services Tax (GST) e-Invoice System. The page header includes the Government of India logo, the text 'GOODS AND SERVICES TAX e - INVOICE SYSTEM', and the NIC logo. The user's GSTIN is '27G06970004999' and the name is 'HOLLY HOOK INVESTMENT PRIVATE LIMITED'. The registration options are 'Directly' (unselected) and 'Through GSP API Interface' (selected). The 'Select your GSP' dropdown is set to 'Capital GS'. The 'Username' field contains 'Alankit', the 'Password' field contains masked characters with a strength indicator of 'Strong', and the 'Re-enter Password' field contains masked characters. 'Submit' and 'Exit' buttons are at the bottom.

GOODS AND SERVICES TAX
e - INVOICE SYSTEM

27G06970004999 Name: HOLLY HOOK INVESTMENT PRIVATE LIMITED

API Registration

DO you wish to Register your GSTIN for Directly Through GSP API Interface:

Select your GSP: Capital GS

Username: Alankit

Password: Strong

Re-enter Password:

Create API User



GOODS AND SERVICES TAX
e - INVOICE SYSTEM

GSTIN: 27222017100000000000000000000000 - Name: HOLLY HOCK INVESTMENT PRIVATE LIMITED

API Registration Through GSP

DO you wish to Register your GSTIN for API Interface: Directly Through GSP

Select your GSP: Select

Username: _____

Password: _____

Re-enter password: _____

- Select
- Abhipra Capital Limited
- Alankit limited
- BINARY SEMANTICS LIMITED
- Botree Software International Pvt. Ltd.
- CDSL Ventures Limited
- Cygnat Infotech Private Ltd.
- Excelion Software Pvt. Ltd.
- Trust Systems & Software (I) Pvt. Ltd.
- Zoho Corporation

GePP ON Tool

Salient Features

1. NIC-GePP Online is a web application.
2. Application can be downloaded on the mobile also and can be worked in the offline mode.
3. Application has simple forms for entering the invoice details.
4. Creation of masters for recipient GSTINs, and HSNs details.
5. Data can be prepared and stored on the system or mobile when you are offline and can later submit to the portal when online.
6. Built-in validations to check the correctness of the data entered.
7. Generation of IRN.
8. Customization of invoice print.
9. Print e-Invoice with QR code.
10. Cancellation of IRN.
11. Generation of E-Way Bill.
12. Export and Import facility of the data entered.

GePP ON Tool

Login to Gepp Portal Screen



GOODS AND SERVICES TAX
GePP-On System



Help ▾ e-Invoice Portal

GePP-On

“GST e-Invoice Preparing and Printing” is an online application for GST Invoice Entry, generation of IRN and printing of invoice. The application can be used on a mobile device and also in offline mode. The application is designed to enable the users to enter invoice details using simple forms and generate IRN on click of a button. The seamless integration of GePP-On with e-Invoice portal will help the taxpayers having few invoices to register and in generating IRN without API Integration or using bulk upload option in the portal.

Salient Features of “GePP-On”

- NIC-GePP-On is a web application.
- Application can be operated on the mobile also.
- Simple user entry forms are designed for entering the invoice details
- Data can be prepared and stored on the system or mobile when you are offline and submitted later.
- Built in validations to check the correctness of the data entered.
- Generation of IRN on click of a button.

Login

OR₃HJ' . ↻

Submit

1. Use the same Username & Password as registered in e-Invoice Portal.
2. For New Registration go to e-Invoice Portal
3. You may post your feedback by logging into <https://einvoice1.gst.gov.in> and navigate to Feedback on GePP -> GePP-On (GePP Online Application)

GePP ON Tool

Dashboard and Create Invoice

GOODS AND SERVICES TAX
GePP-On System

NATION TAX MARKET
NIC
National Information Centre

GSTIN-24AA1EM4290M1711 ~~Level: normal | ADMIN | ENTERPRISE~~ [Go Online](#)

Now Offline Mode [Create Invoice](#)

Download Mobile Apps is available only in Production

- [Android](#)
- [iOS](#)

Recipients [View All](#)

- SHREEJI ELECTRICALS
24AAVPB5959N1ZY

Products [View All](#)

Dashboard

Pending Invoices: 0
Generated Invoices: 0
Recipients: 1
Products: 0

Pending Invoices [View All](#)

| Doc. No. | Doc. Dt. | Total Inv Val. |
|----------|----------|----------------|
|----------|----------|----------------|

Generated Invoices [View All](#)

| Ack No. | Ack Dt. | Doc. No. |
|---------|---------|----------|
|---------|---------|----------|

Left Sidebar:

- Home
- Pending Invoices
- Generated Invoices
- Create Invoice**
- EWB by IRN
- Cancel IRN
- Recipient Master
- Product Master
- Backup / Restore Data
- Profile
- Settings

GePP ON Tool

Document Details

+
Logo

Create Invoice

Now Offline Mode

Document Details | Recipient Details | Item Details | Total Values | Eway Bill | Preview

Document Details

Supply type:
B2B | SEZ | Export | Deemed Exp.

IGST on Intrastate
Yes | **No**

Reverse Charge:
Yes | **No**

Document type:
Tax Invoice | Debit Note | Credit Note

Document Number *
Enter Document Number

Document Date *
24/05/2023

P.O. Number
Enter P.O. Number

P.O. Date
Enter P.O. Date

Next

- Home
- Pending Invoices
- Generated Invoices
- Create Invoice
- EWB by IRN
- Cancel IRN
- Recipient Master
- Product Master
- Backup / Restore Data
- Profile
- Settings

GePP ON Tool


Recipient Details with GSTIN Search facility

The screenshot displays the 'Create Invoice' interface of the GePP ON Tool. The interface is divided into a left sidebar and a main content area. The sidebar contains a '+ Logo' button and a list of navigation options: Home, Pending Invoices, Generated Invoices, Create Invoice, EWB by IRN, Cancel IRN, Recipient Master, Product Master, Backup / Restore Data, Profile, and Settings. The main content area is titled 'Create Invoice' and features a 'Now Offline Mode' indicator in the top right corner. Below the title is a horizontal navigation bar with tabs for 'Document Details', 'Recipient Details', 'Item Details', 'Total Values', 'Eway Bill', and 'Preview'. The 'Recipient Details' tab is selected and highlighted with a blue checkmark. Below the navigation bar is a search bar with the placeholder text 'Search by GSTIN, Legal Name, Trade Name...'. A dropdown menu is open below the search bar, showing four options: 'Regular', 'Bill From - Dispatch From', 'Bill To - Ship To', and 'Combination of 2 & 3'. A blue 'Next' button is located in the bottom right corner of the main content area.


GePP ON Tool

Search by GSTIN, Legal Name , Trade Name , Pin Code etc.:

X Search Recipient Add New



search by GSTIN, Legal Name, Trade Name, Pincode, Address, State,

| | | |
|-----------------|--------------------------------------|---|
| 24 | chreeji electricals | |
| | 24AAVPE5959NTZY | |
| | madhaver, gujarat, 370020 |  |

GePP ON Tool

Recipient Details as per GSTIN Portal:

← Add Recipient Save

GSTIN
~~XXXXXXXXXX~~

Legal name
~~SRI DA MALAKSHMI KUMARA TRADERS~~

Trade name
~~SRI DA MALAKSHMI KUMARA TRADERS~~

Location
~~TIRUBAERAM~~

Address1
~~458/2E MUBIRI MAIN ROAD~~

Address2

*Choose State
TAMIL NADU

Pincode
621211

*Choose Place of supply
TAMIL NADU

Phone

Email

GePP ON Tool

Items Detail and also option to save details for future:

The screenshot displays the 'Create Invoice' workflow in the GePP ON Tool. The interface is divided into a left sidebar and a main content area. The sidebar contains a '+ Logo' button and a list of navigation options: Home, Pending Invoices, Generated Invoices, Create Invoice, EWB by IRN, Cancel IRN, Recipient Master, Product Master, Backup / Restore Data, Profile, and Settings. The main content area is titled 'Create Invoice' and features a horizontal tabbed interface with the following tabs: Document Details, Recipient Details, Item Details (selected and marked with a blue checkmark), Total Values, Eway Bill, and Preview. Below the tabs, the 'Product Details' section is visible, containing a search bar with a blue checkmark and the text 'Search by Product Description, HSN Code'. At the bottom of the form, there are 'Previous' and 'Next' buttons.

GePP ON Tool

Save Product Details :

← Save Product Save

SI No:

Product description

HSN code / SAC *Choose Unit
Choose Unit

Unit price Quantity

Gross Amt. Discount

Taxable Value *GST Rate(%)

| | | |
|---|--|---|
| CGST <input type="text"/> | SGST <input type="text"/> | IGST <input type="text"/> |
| CESS Advol Rate(%) <input type="text"/> | CESS Advol Value <input type="text"/> | CESS Non-Advol Value <input type="text"/> |
| State CESS Rate(%) <input type="text"/> | State CESS Ad Value <input type="text"/> | State Cess Non-Advol <input type="text"/> |

Other charges Item Value

GePP ON Tool

Total Value :

Create Invoice

| | | | | | |
|------------------|-------------------|--------------|---------------------|-----------|---------|
| Document Details | Recipient Details | Item Details | Total Values | Eway Bill | Preview |
|------------------|-------------------|--------------|---------------------|-----------|---------|

Total of all Items

| | | |
|---------------------|----------------------|----------------|
| Total Taxable value | IGST | SGST |
| 1199 | 0 | 0 |
| IGST | CESS Advol | CESS Non-Advol |
| 59.95 | 0 | 0 |
| State CESS | State CESS Non-Advol | Total of Items |
| 0 | 0 | 1258.95 |

Total Invoice Details

| | |
|---------------|-------------|
| Other Charges | Discount |
| 0 | 0 |
| Round off | Grand total |
| 0 | 1258.95 |

[Previous](#) [Next](#)

GePP ON Tool

Option to generate E-Way Bill:

Create Invoice

Document Details Recipient Details Item Details Total Values **Eway Bill** Preview

e-Way Bill Details
[Note : e-Way Bill details are not mandatory, you can always generate later]

Do you want to generate e-Way Bill? No

Previous Next

GePP ON Tool

Preview with Save & Generate Option:

Create Invoice

Document Details Recipient Details Item Details Total Values Eway Bill **Preview**

Transaction Details

Supply Type: B2B
Doc. No: 001
Doc. Dt: 24/05/2023
Doc. Type: Tax Invoice
IGST on Intra: No
Reverse Charge: No
P.O No: No
P.O Date: No

Recipient Details
sri rajalakshmi kupera traders

GSTIN: 33CWLP51708J1ZA
Trade Name: sri rajalakshmi kupera traders
Address: 158/2b musiri main road
Location: thubalam
Place of Supply: TAMIL NADU
State & Pin: TAMIL NADU, 621211

Item Details
1 items - 1258.95 Rs

| Sl. No | Description | HSN | Qty | Unit Price | Discount | Taxable Amt | Tax Rate(GST + Cess State Cess + Cess Non.Advol) | Other Charges | Total |
|--------|-------------|--------|-----|------------|----------|-------------|--|---------------|---------|
| 1 | | 100000 | 100 | 10 | 1 | 1000 | 5 + 0 + 0 | 0 | 1050.00 |

Save **Generate**

Tally Prime Set-up

E Invoice Set In Tally:



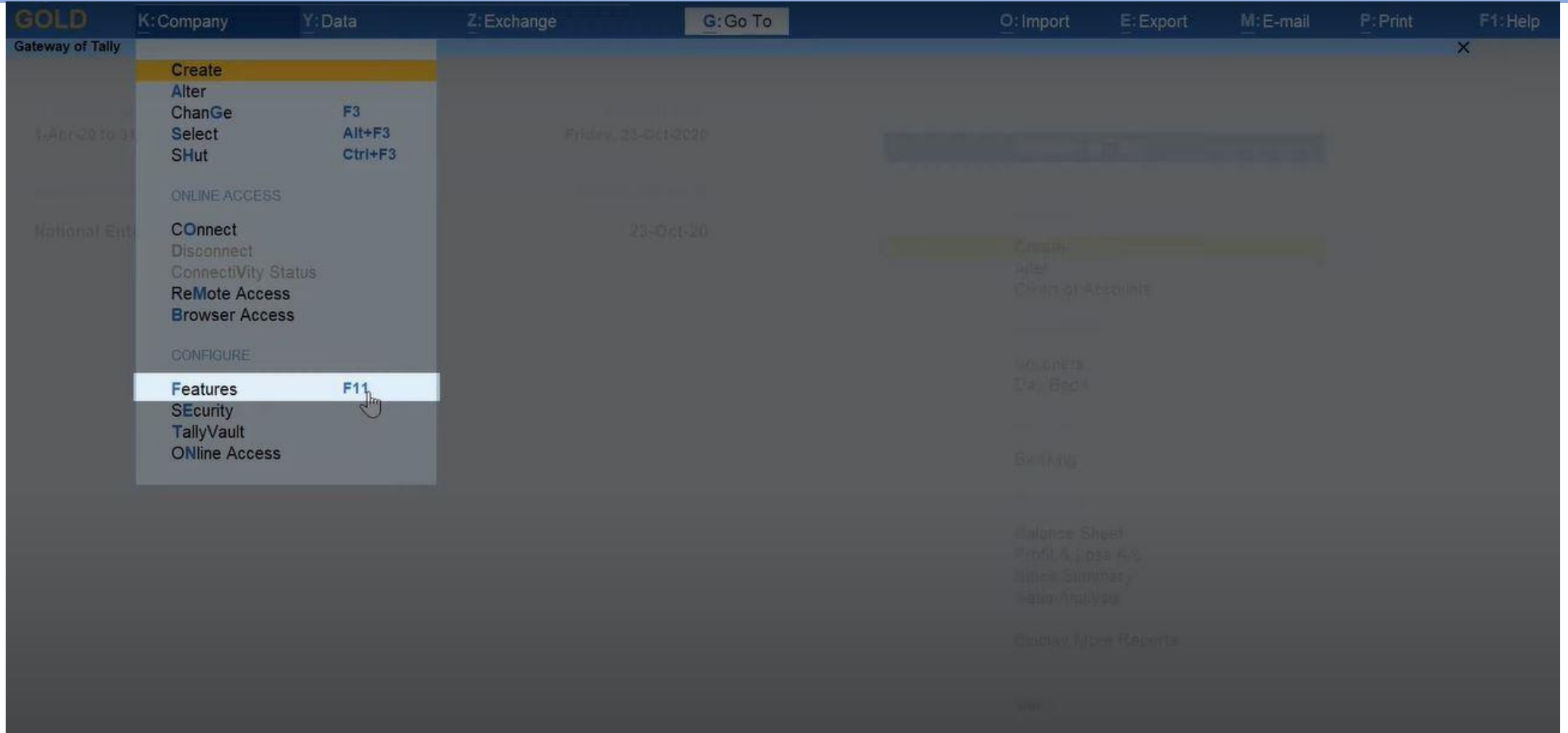
How to Set-up



TallyPrime
for e-Invoice?

Tally Prime Set-up

Tally gateway>Company>Features:



Tally Prime Set-up

Enable Goods and Services Tax (GST):

Company: National Enterprises

Show more features : No

| Accounting | | Taxation | |
|-----------------------------------|-------|-------------------------------------|-------|
| Maintain Accounts | : Yes | Enable Goods and Services Tax (GST) | : Yes |
| Enable Bill-wise entry | : Yes | Enable Tax Deducted at Source (TDS) | : No |
| Inventory | | | |
| Maintain Inventory | : Yes | | |
| Integrate Accounts with Inventory | : Yes | | |

Ratio Analysis

Display More Reports

Tally Prime Set-up

E- invoicing Applicable: “YES”

| <u>GST Registration Details</u> | | <u>Invoice Features</u> | |
|---|-------------------|---------------------------|------------------------------------|
| State | : Karnataka | e-Way Bill applicable | : Yes |
| Registration type | : Regular | Applicable from | : 1-Apr-20 |
| Assessee of Other Territory | : No | Threshold limit includes | : Invoice value |
| GST applicable from | : 1-Apr-20 | Threshold limit | : 50,000 |
| GSTIN/UIN | : 29AACCT3705E000 | Applicable for intrastate | : Yes |
| Periodicity of GSTR1 | : Monthly | Threshold limit | : 50,000 |
| <u>Additional Features</u> | | e-Invoicing applicable | : <input type="text" value="Yes"/> |
| Set/alter GST rate details | : No | | |
| Enable tax liability on advance receipts | : No | | |
| Enable tax liability on reverse charge (Purchase from unregistered dealer) | : No | | |
| Enable GST Classifications | : No | | |
| Provide LUT/Bond details | : No | | |

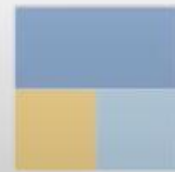
Tally Prime- Invoice Generation



Online generation of

E-Invoice

in



TallyPrime

Tally Prime Set-up

Provide E- Invoice Details : YES

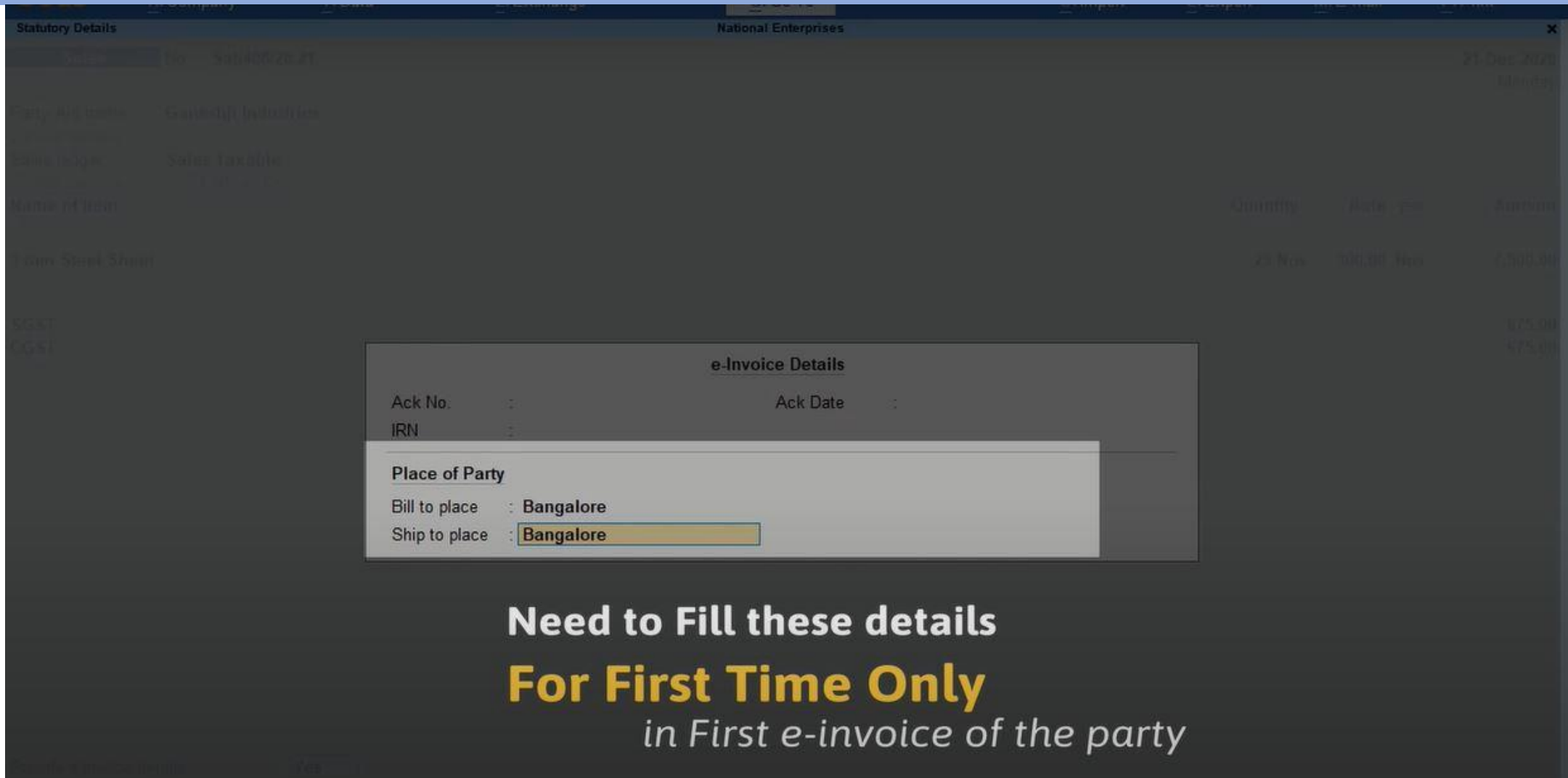
| Sales | | No. Sal/408/20-21 | 21-Dec-2020 Monday | |
|------------------|-----------------------|-------------------|-----------------------|--|
| Party A/c name | : Ganeshji Industries | | | |
| Current balance | : | | | |
| Sales ledger | : Sales Taxable | | | |
| Current balance | : 31,500.00 Cr | | | |
| Name of Item | Quantity | Rate per | Amount | |
| 3 mm Steel Sheet | 25 Nos | 300.00 Nos | 7,500.00 | |
| SGST | | | 675.00 | |
| CGST | | | 675.00 | |

Provide e-Invoice details Yes No

| Yes / No |
|----------|
| No |
| Yes |

Tally Prime Set-up

Provide Details of Place of Party:



The screenshot displays the 'e-Invoice Details' window in Tally Prime. The window title is 'National Enterprises'. The 'Place of Party' section is highlighted, showing the following details:

| e-Invoice Details | |
|-----------------------|------------|
| Ack No. : | Ack Date : |
| IRN : | |
| Place of Party | |
| Bill to place : | Bangalore |
| Ship to place : | Bangalore |

Need to Fill these details
For First Time Only
in First e-invoice of the party

Tally Prime Set-up

Click on YES to Generate E invoice:

Accounting Voucher Creation National Enterprises

140 Sal1408/20-21 21-Dec-20

Party Acc name: Gunasiji Industries

Sales ledger: Sales Taxable

| Name of Item | Quantity | Rate | ps | Am |
|------------------|----------|--------|-----|-------|
| 3 mm Steel Sheet | 25 Nos | 300.00 | Nos | 7,500 |

SGST 6%

CGST 6%

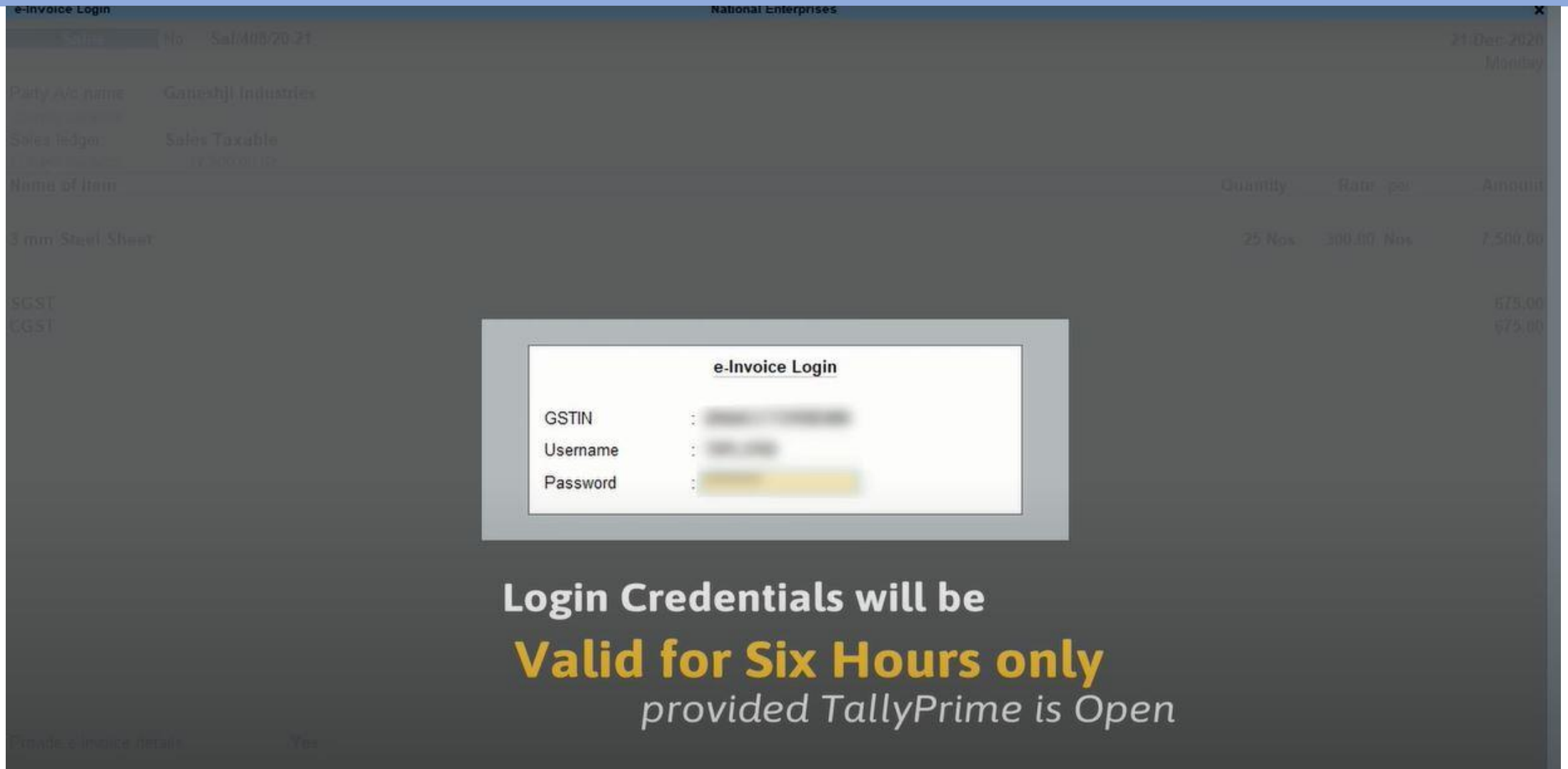
Do you want to generate e-Invoice?

Yes or No

Wants to generate Invoice: Yes

Tally Prime Set-up

Provide GSTIN Number, Username & Password:



The screenshot shows the Tally Prime e-Invoice Login interface. The background is a dimmed view of an invoice for National Enterprises, dated 21-Dec-2020. The invoice details include Party name: Ganeshji Industries, Sales ledger: Sales Taxable, and items like 3 mm Steel Sheet. A central white box with a grey border contains the 'e-Invoice Login' form with fields for GSTIN, Username, and Password. Below the form, a message states: 'Login Credentials will be Valid for Six Hours only provided TallyPrime is Open'. At the bottom left, there is a 'Print e-Invoice details' button.

| Name of Item | Quantity | Rate per | Amount |
|------------------|----------|------------|----------|
| 3 mm Steel Sheet | 25 Nos | 300.00 Nos | 7,500.00 |
| SGST | | | 675.00 |
| CGST | | | 675.00 |

e-Invoice Login

GSTIN :

Username :

Password :

Login Credentials will be
Valid for Six Hours only
provided TallyPrime is Open

Print e-Invoice details Yes

Tally Prime Set-up


Sample E Invoice:

CA.

dia

National Enterprises

Tax Invoice e-invoice



IRN : 88ed72e7dfbdo7db786ca8a0885528de62b4edaf73be703-8851347580691904e
 Ack No. : 112010036317671
 Ack Date : 21-Dec-2020

| | | |
|---|--|---|
| National Enterprises #27, 80 Ft Road, Industrial Area, Koramangala 6th Block, Bangalore GSTIN/UIN : 29AACCT3705E000 State Name : Karnataka, Code : 29 E-Mail : sales@nationalenterprises.com (seller/bill to) | Invoice No. Saif468/20-21 Delivery Note Reference No. & Date Buyer's Order No. Dispatch Doc No. Dispatched through Terms of Delivery | Dated 21-Dec-2020 Mode/Form of Payment Other References Dated Delivery Note Date Destination |
| Ganeshti Industries No. 28, Hongasandra Hosur Main Road Bangalore GSTIN/UIN : 29AIFPD2613R120 State Name : Karnataka, Code : 29 Buyer (bill to) | | |
| Ganeshti Industries No. 28, Hongasandra Hosur Main Road Bangalore GSTIN/UIN : 29AIFPD2613R120 State Name : Karnataka, Code : 29 Buyer (bill to) | | |

| Sl No. | Description of goods | HSN/SAC | Quantity | Rate | per | Amount |
|--------|----------------------|---------|----------|--------|-----|------------|
| 1 | 3 mm Steel sheet | 7301 | 25 Nos | 300.00 | Nos | 7,500.00 |
| | | | | | | SGST |
| | | | | | | CGST |
| | Total | | 25 Nos | | | ₹ 8,850.00 |

Amount Charged (in words) ₹ 8,850

INR Eight Thousand Eight Hundred Fifty Only

| HSN/SAC | Taxable Value | | Central Tax | | State Tax | | Total |
|--------------|-----------------|------|---------------|------|---------------|-----------------|-------|
| | Value | Rate | Amount | Rate | Amount | Tax Amount | |
| 7301 | 7,500.00 | 3% | 225.00 | 3% | 225.00 | 1,350.00 | |
| Total | 7,500.00 | | 225.00 | | 225.00 | 1,350.00 | |

Tax Amount (in words) : **INR One Thousand Three Hundred Fifty Only**


Declaration: We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

National Enterprises
 Authorised Signatory

This is a Computer Generated Invoice

Tally Prime Set-up

IRP ,Ack No ,Ack Date and QR Code:

| Tax Invoice | | e-Invoice | | | | |
|--|----------------------|---|-----------------------------|------|-----|--------|
| IRN : 68ed72e7dfbc7db799ca6ac683326de52b4edaf73be703-8831347580591904e Ack No. : 112010036317571 Ack Date : 21-Dec-2020 | |  | | | | |
| National Enterprises #27, 80 Ft Road, Industrial Area, Koramangala 6th Block, Bangalore GSTIN/UIN: 29AACCT3705E000 State Name : Karnataka, Code : 29 E-Mail : salesho@nationalenterprises.com | | Invoice No. Sal/408/20-21 | Dated 21-Dec-2020 | | | |
| Consignee (Ship to) Ganeshji Industries No. 28, Hongasandra Hosur Main Road Bangalore GSTIN/UIN : 29AIFPD2613R1Z0 State Name : Karnataka, Code : 29 | | Delivery Note | Mode/Terms of Payment | | | |
| Buyer (Bill to) Ganeshji Industries No. 28, Hongasandra Hosur Main Road Bangalore GSTIN/UIN : 29AIFPD2613R1Z0 State Name : Karnataka, Code : 29 | | Reference No. & Date. | Other References | | | |
| | | Buyer's Order No. | Dated | | | |
| | | Dispatch Doc No. | Delivery Note Date | | | |
| | | Dispatched through | Destination | | | |
| | | Terms of Delivery | | | | |
| Sl | Description of Goods | HSN/SAC | Quantity | Rate | per | Amount |

Tally Prime Set-up

Generate Bulk IRN/e-Invoice:

Send e-Invoice details after saving Voucher: **YES**

Voucher Configuration National Enterprises

21-Dec-2020 Monday

Party A/c name

Salvo ledger

Name of Item

to get Amount

Configuration

Show more configurations : Yes

Show all configurations : No

General Details

Provide Buyer details : Yes

Provide Dispatch, Order, and Export details : No

 Provide Order details : No

 Provide Export details : No

Select common Ledger Account for Item Allocation : Yes

Use default Bill-wise details for Bill Allocation : Yes

Provide Additional Descriptions for Ledgers : No

Provide Additional Descriptions for Stock Items : No

Warn on negative Stock Balance : Yes

Use Voucher No. as Bill Reference for Bill Allocation : Yes

Modify all fields during voucher entry : No

(applicable to non-taxation fields)

Provide Reference No. and Date : No

Provide Cash/Trade Discount : No

Skip the Date field during voucher creation : Yes

Warn when Voucher No. exceeds 16 characters : Yes

Show Turnover from selected Party A/c : No

Show Current Balance of Ledgers : Yes

 Show Balances as on Voucher date : No

 Show final Ledger Balance : No

Tax Details

Provide Rate Inclusive of Tax for Stock Items : No

Modify MRP in Vouchers : No

Calculate Tax on Current Subtotal : No

(else calculations are on Inventory Total only)

GST Details

Modify Tax Rate details of GST : No

Send e-Invoice details after saving Voucher : **Yes**

 Send e-Way Bill details with e-Invoice : Yes

Export e-Way Bill details after saving Voucher : Yes

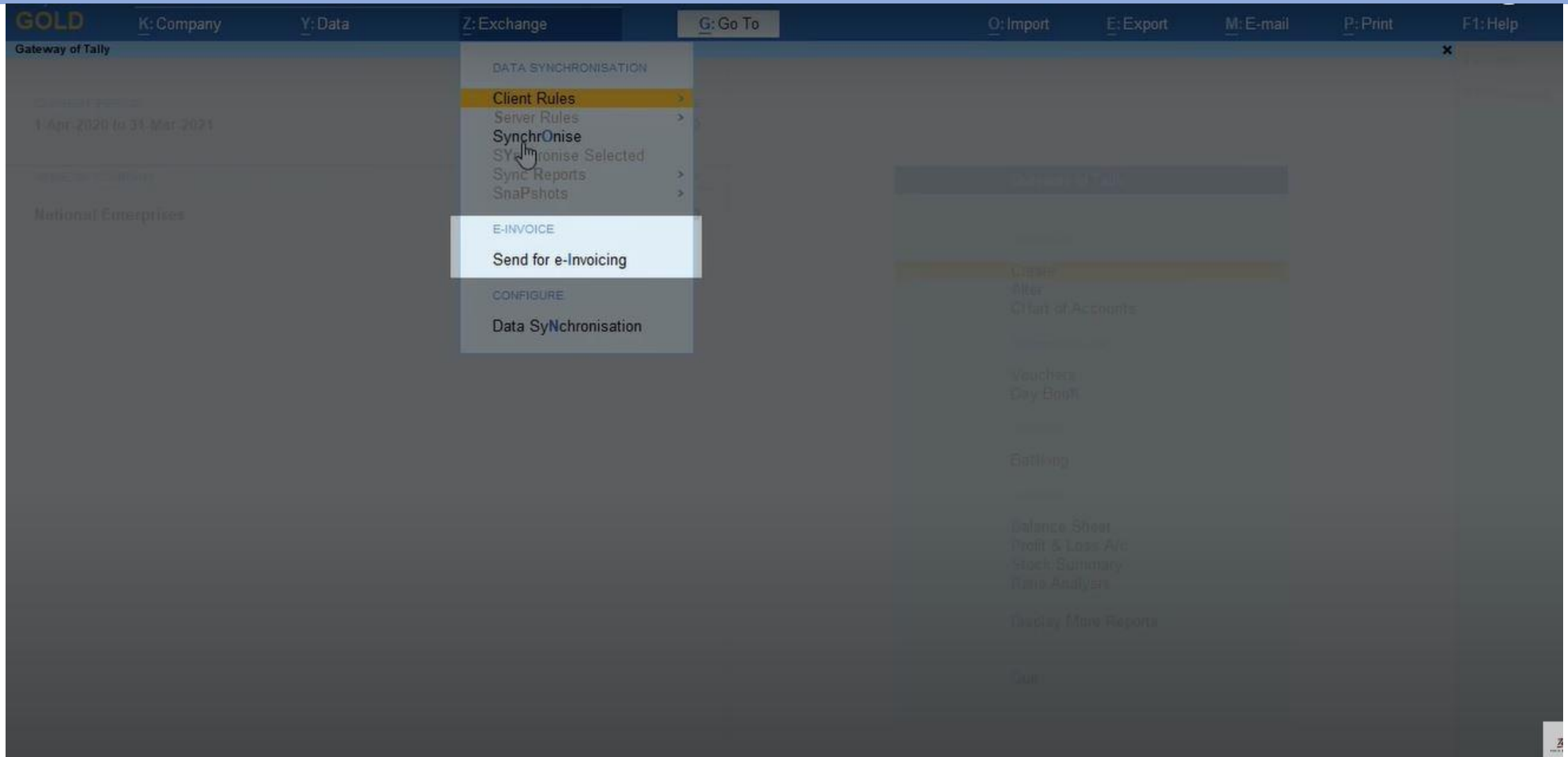
Allow Tax difference up to : 0

 Actual versus Computed Tax : Greater or Lesser

3 ▼

Tally Prime Set-up

The **Send for e-Invoicing** screen appears. You can view the transactions that are pending for generation and cancellation



Tally Prime Set-up

If you press **S** without selecting any transaction, then all the transactions will be sent for e-invoicing

Monday, 21-Dec-2020

19-Dec-2020 to 21-Dec-2020

Send for e-Invoicing 19-Dec-2020 to 21-Dec-2020

| Date | Particulars | GSTIN/UIN | Vch Type | Vch No. | Invoice Amount |
|---|------------------|-----------------|----------|---------------|----------------|
| Pending (For Generation - 5; For Cancellation - 1) | | | | | |
| For IRN Generation | | | | | |
| 19-Dec-2020 | Air Asia | 27AALCA4699P1ZN | Sales | Sal/403/20-21 | 5,310.00 |
| 19-Dec-2020 | Daman Industries | 26AAACP3812E1ZV | Sales | Sal/404/20-21 | 3,540.00 |
| 21-Dec-2020 | Daman Industries | 26AAACP3812E1ZV | Sales | Sal/407/20-21 | 5,310.00 |
| 19-Dec-2020 | Daman Industries | 26AAACP3812E1ZV | Journal | Jv/201 | 3,540.00 |
| 19-Dec-2020 | Air Asia | 27AALCA4699P1ZN | Receipt | Receipt/101 | 3,540.00 |
| For IRN Cancellation | | | | | |
| 21-Dec-2020 | Air Asia | 27AALCA4699P1ZN | Sales | Sal/406/20-21 | 3,540.00 |

X Offline Export S Send

Tally Prime Set-up

If you are using the multiple GST registrations feature in TallyPrime Release 3.0 or later releases, then the total number of vouchers for IRN generation and cancellation from all GST registrations will be displayed

national Enterprises

CURRENT PERIOD: 1-Apr-2020 to 31-Mar-2021
CURRENT DATE: Monday, 21-Dec-2020

Send for e-Invoicing: 19-Dec-2020 to 21-Dec-2020

| Date | Particulars | GSTIN/UIN | Vch Type | Vch No. | Invoice Amount |
|--|------------------|-----------------|----------|---------------|----------------|
| Pending (For Generation - 5; For Cancellation - 1) | | | | | |
| For IRN Generation | | | | | |
| 19-Dec-2020 | Air Asia | 27AALCA1699P1ZN | Sales | Sal/403/20-21 | 5,310.00 |
| 19-Dec-2020 | Daman Industries | 26AAACP3812E1ZV | Sales | Sal/404/20-21 | 3,540.00 |
| 21-Dec-2020 | Daman Industries | 26AAACP3812E1ZV | Sales | Sal/407/20-21 | 5,310.00 |
| 19-Dec-2020 | Daman Industries | 26AAACP3812E1ZV | Receipt | Jv/201 | 3,540.00 |
| 19-Dec-2020 | Air Asia | 26AAACP3812E1ZV | Receipt | Receipt/101 | 3,540.00 |
| For IRN Cancellation | | | | | |
| 21-Dec-2020 | Air Asia | | | Sal/406/20-21 | 3,540.00 |

For IRN generation : 5
For IRN cancellation: 1

Do you want to continue?

Yes or No

Tally Prime Set-up

Details of Rejected by e-invoice system , IRN Generated and IRN Cancelled.

| e-Invoice | | National Enterprises | | 19-Dec-2020 to 21-Dec-2020 | |
|-------------------------------------|--|----------------------|---------------|----------------------------|--|
| GSTIN : 29AACCT3705E000 | | | | | |
| Particulars | | | Voucher Count | | |
| Rejected by e-Invoice System | | | 1 | | |
| IRN Generated | | | | | |
| IRN generated from e-Invoice system | | | 6 | | |
| IRN Cancelled | | | | | |
| IRN cancelled from e-Invoice system | | | 1 | | |

GST Special Drive – Dos and Don'ts

Basic Things One Must Consider...

- GSTIN on Name Plate - **on Every Business Premise** (visible even if shutter is closed)
- GST Certificate on wall after entering the premise - **on Every Business Premise**
- Every Office, Godown, Mines, Business Premise to be added in GST Certificate
- Mobile and Email – Auto Forward
- Basic Documents which were submitted in registration, such as Rent agreement, Sale deed / Index II, Electricity bill, Proof of constitution of business, Bank Details.
- Documents (Sale/Purchase register, Stock Register and others as per Accounts and Records Rule) to be kept at registered Premise
- all changes has been updated with GST department including changes in Director or Partner details

What is GST Special Drive?

- Nothing 'special' about special drive 2023
- No Change in law for the period 16-05-2023 to 15-07-2023
- Identification of Fraudulent GSTINs from Data Analytics and Risk parameters (From DGRAM / BIFA / ADVAIT / NIC Prime)
- Only allowed after issuance of INS-01 by JC
- **Without INS01 visit by any Officer is 'illegal'**
- *Suspicion must be proved*

During the Inspection in INS-01

- Officer can collect Specific invoices (and all invoices) and e-way bills
- Officer can Supplier ledger account with payment details.
- No 'spot' recovery
- No power to seize stock or assets
- Power to issue summons allowed
- Investigation cannot be expanded to (i) GSTR2A v. 3B (ii) GSTR1 v. 3B (iii) rule 42-43 reversals (iv) section 17(5) blocked credits or (v) other routine matters not related to fake invoice.

Possible Adverse Outcome, If Officer not satisfied

| What Possibly Can be Done | Suspend or cancel registration (section 29) | Block credit (rule 86A) without giving any notice or hearing *by Commissioner | Issue notice (section 74) | Provisional Attachment (Sec 83) |
|---------------------------|---|---|---|--|
| Steps by taxpayer | Apply for revocation of cancellation (Form REG21) within thirty (30) days | File letter of objections and demand written reply for blocking credit | Accept and pay or dispute and litigate demand * | File letter of objections |
| Business of taxpayer | Comes to stop on cancellation of registration | Continues even if some credits are blocked | Continues (until adjudication and final disposal in appeal) | Debit side of Bank account will be freezed |

Any Questions?

Thank You

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