

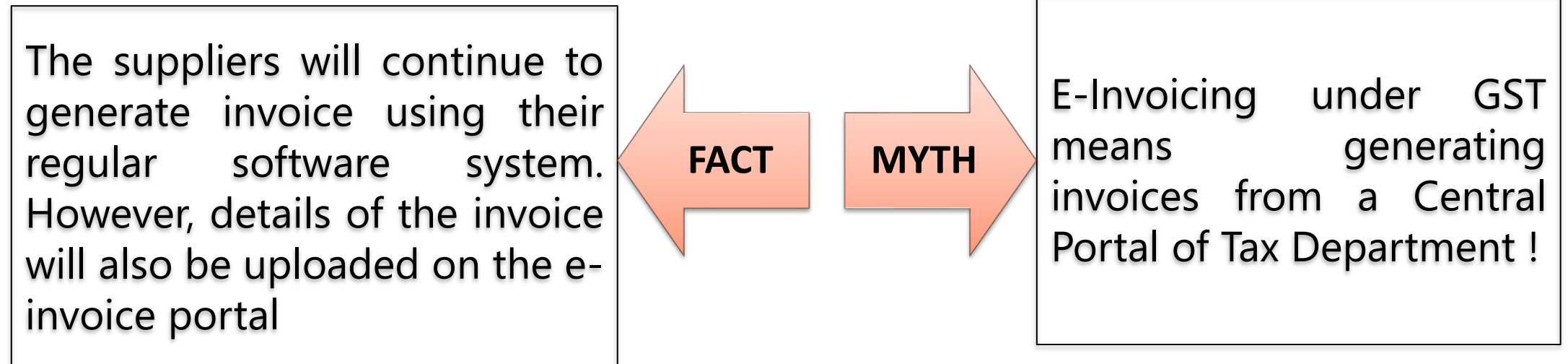


# E - Invoicing under GST

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# What is E-Invoicing ?

- ❑ E-invoicing is a system in which B2B invoices issued by suppliers are **REPORTED** on an e-portal notified by the Government and authenticated electronically by such e-portal for further use in various compliances such as preparation of GST returns, e-way bills etc. on the GST system.



# Why E – Invoicing?

- 1 • There will be Substantial reduction in input credit verification issues.
- 2 • Elimination of fake invoices.
- 3 • One time reporting on B2B invoice data in the form it is generated to reduce reporting in multiple formats (one for GSTR 1 or Annex. 1 and the other for E-way bill)
- 4 • From Govt's point of view, there will be system level matching of input credit and output tax resulting into reduction of tax evasion.
- 5 • E-way bill can also be generated using E-invoice data

# Objective of E – Invoicing

- ❖ Standardized format of invoice across the country when generated through any accounting software
- ❖ Realtime reporting of details to the GST portal and into the Returns
- ❖ Easily readable by machines – Faster Data entry and curbs errors in data entry
- ❖ Easy compliance in filing of periodic GST Returns & generation of e-way bill
- ❖ **Reduction in Tax evasion** – Complete trail of B2B invoices & system level matching of ITC and output tax
- ❖ Easy ITC matching – reduces reconciliation problems - Confirm & verified claim of ITC



# Applicability

**NN/01/2022-CT (24 Feb 2022)**

E-Invoicing is applicable for all registered person whose aggregate turnover in a financial year exceeds Rs. 20 Crore in respect of supply of goods / services to registered person (B2B)

**FACT**

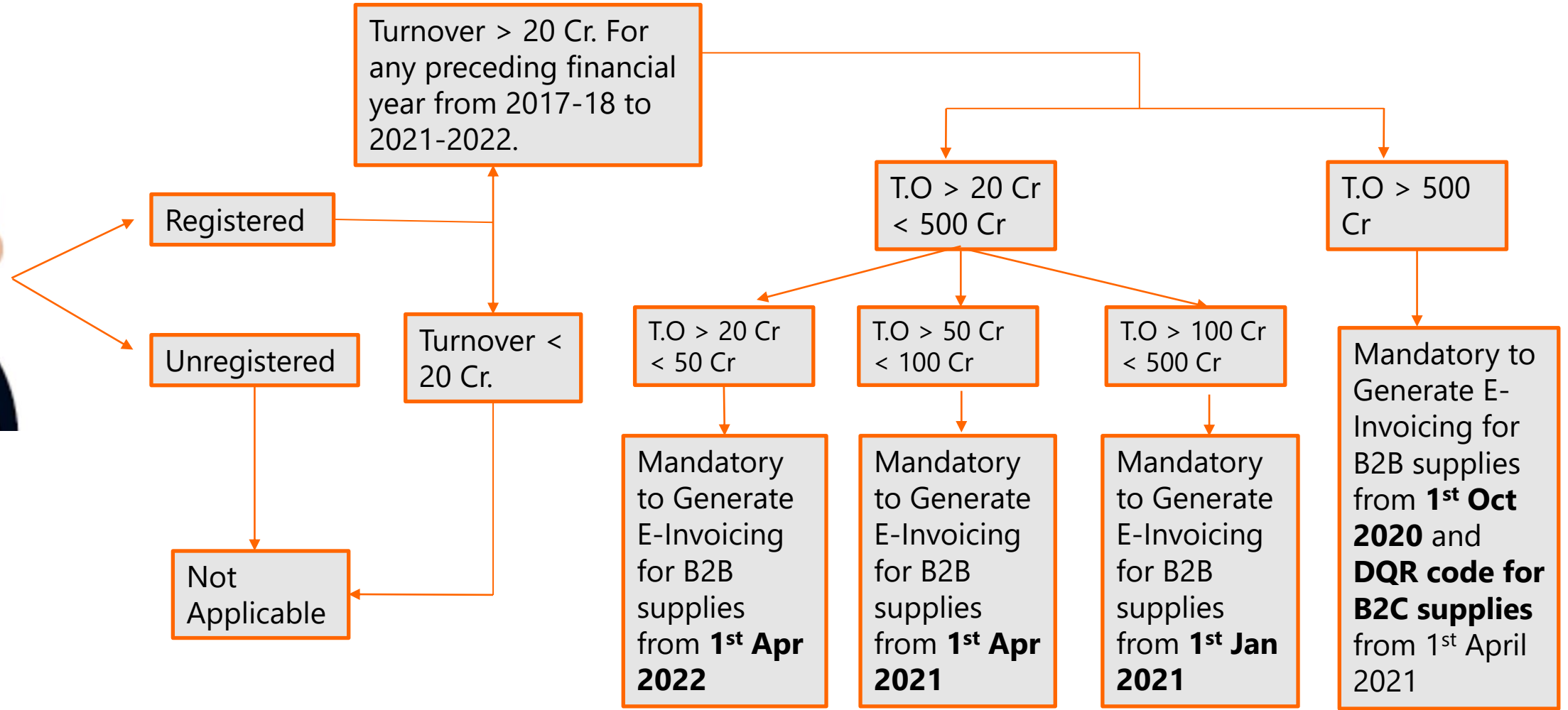
**MYTH**

E-Invoicing is applicable for all B2B Cases i.e even for small dealers.



- The GST Council approved the standard of E-invoice in its 37th meeting held on 20th Sept 2019 and accordingly, on 13th Dec 2019, Government has issued Notification No 68/2019 CT to 72/2019 CT, laying down legal roadmap for E-Invoicing.
- E-Invoicing will be applicable on voluntary basis from January 2020 and mandatory from April 2020 to notified classes as per Initial Roadmap.
- As per notification no.01/2022 dated 24<sup>th</sup> Feb 2022 e-invoice is applicable to registered person whose turnover exceeds Rs 20 crore from 1<sup>st</sup> Apr 2022.

# Applicability



# Example

Year	Turnover(in crores)				
	Example 1	Example 2	Example 3	Example 4	Example 5
2017-18	45	70	<b>1000</b>	15	45
2018-19	50	<b>102</b>	45	18	<b>56</b>
2019-20	<b>52</b>	98	45	17	48
2020-21	49	99	45	<b>20.5</b>	47
2021-22	50	95	45	19	49
<b>E-invoice applicability from</b>	<b>1 April 2021</b>	<b>1 Jan 2021</b>	<b>1 Oct 2020</b>	<b>1 April 2022</b>	<b>1 April 2021</b>

# For Which Transactions ?



## Applicable

- B2B invoices
- Debit and Credit Notes
- Supplies to SEZ
- Deemed Exports
- Exports
- RCM (however RCM in respect of import of services, e-invoicing does not arise)

## Not Applicable

- B2C invoices
- Nil rated supplies
- Wholly exempt supplies
- Financial credit / debit notes
- Supplies to Govt dept (not having registration under GST)
- High sea sales / Bonded warehouse sales
- Import transactions
- Input Service Distributor (ISD)





# Persons not required to follow e-invoicing

Special Economic Zone  
Units

Insurer or a banking  
company or a financial  
institution, including a  
non-banking financial  
company

Goods transport agency  
supplying services in  
relation to transportation  
of goods by road in a  
goods carriage

Suppliers of passenger  
transportation service

Suppliers of services by  
way of admission to  
exhibition of  
cinematograph films in  
multiplex screens

Government Department  
and Local Authority

# Invoice without IRN Reference is not a valid invoice

As per notification 68/2019 CT dated 13<sup>th</sup> December 2019, registered person to whom E-Invoice is applicable:

- ✓ Should ensure that, his invoice contains details as mentioned in Form GST INV – 01
- ✓ Should ensure that, Invoice Reference Number (IRN) is to be obtained after furnishing informing on portal.
- ✓ Valid Tax Invoice means E – Invoice only.
- ✓ Normal Invoice prepared not including details containing in GST INV – 01 will not be considered as compliance of law.
- ✓ However, the government has provided relaxations for the same through Notification No. 73/2020 – Central Tax dated 01<sup>st</sup> October 2020.
- ✓ Where e-invoicing is applicable, 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, for verification by proper officer.

# From where?

As per Notification 69/2019 dated 13<sup>th</sup> December 2019, For the purpose of E-Invoice compliance, 10 portals will be provided (Invoice Registration Portal (IRP):

For Example i) [www.einvoice1.gst.gov.in](http://www.einvoice1.gst.gov.in)

- ❑ Considering load on website, government has provided 10 portals
- ❑ Also, as per said Notification, this will be applicable from 1st January 2020, meaning thereby, on voluntary basis, E-invoice portal will be available for trial.

# Key features of E-invoicing

## Modes of Generating E-Invoicing

- a. Web based,
- b. API based,
- c. Mobile app based,
- d. Offline tool based
- e. GSP based.

## Printing of E-Invoice

- Business will receive a signed JSON from the IRP which can be converted to readable format and populated into a PDF file.
- Taxpayer can print the paper invoice as he is doing today placing their logo and other information, as per business need.

## Cancellation of E-Invoice

- Seller can upload the IRN of the e-invoice already reported if invoice is cancelled within 24 hrs.
- After 24 hours, the same needs to be done on the GST System.
- Once cancelled, the same invoice number can not be used again.

## Amendment of E-Invoice

- Amendments to the e-invoice are allowed on GST portal as per provisions of GST law. **All amendments to the e-invoice will be done on GST portal only at the time of filing of GSTR 1**

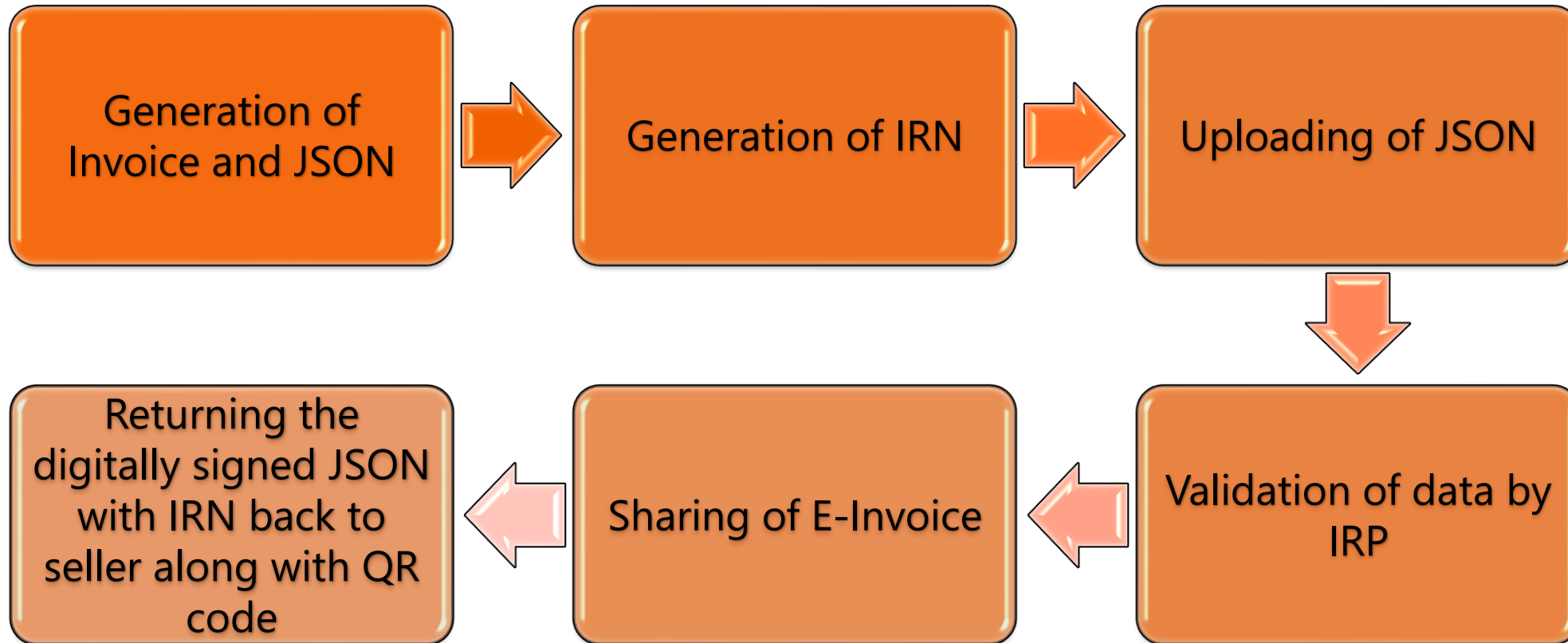
# E-way Bill Generation by Transporters for e-invoices

- E-way bill can be generated along with IRN or after generation of IRN through API's.
- Provision to generate e-way bill or 'Part-A Slip' will enable the supplier to assign the e-invoice to the transporter. In turn using this, the transporter will enter the Part-B and generate the regular E-way Bill.



Note : It may be noted that once the E-way Bill number is available for e-invoice, the transporter can do all the activities of the e-way bill like update Part-B, update transporter, extension, etc. on the e-way bill portal as usual.


# Process flow under E-Invoicing



Note : Seller to have JSON prep utility from excel, word, ERP Accounting software, mobile app, etc.

# Sample E-Invoice

06/12/2019 11:10 PM Schema version: 1.0  
Tax scheme: GST



e-Invoice System

**e-Invoice**

Original For Recipient

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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	ABCINDIA 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	05AAACG2314E1ZD	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	0.00
<b>Total</b>						100000.00		9000.00		9000.00		0.00		0.00

Total Invoice Value(In figure): <b>118000.00</b> Amount of Tax subject to Reverse Charges : <b>Rs</b>	Total Taxable Amount: 100000.00 Total Tax Amount: 18000.00  Final Amount: 118000.00 Amount paid in advance: 10000.00 Amount outstanding: 98000.00
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Payee Information:  
 Payee name: KP&C  
 Account number:  
 Payment mode: Cash  
 IFSC code:

Remarks 1  
 Remarks 2

# What is QR Code?

- ❑ QR code will contain GSTIN of seller and buyer, Invoice number, invoice date, number of line items, HSN of major commodity contained in the invoice as per value, hash, Unique Invoice Reference Number etc
- ❑ The QR code will enable quick view, validation and access of the invoices from the GST system from hand held devices. It will be generated by IRP after uploading JSON of invoices.

## QR Code Parameters

GSTIN of  
supplier

GSTIN of  
recipient

Invoice  
number as  
given by  
supplier

Date of  
generation  
of invoice  
and IRN

Invoice  
value  
(Taxable  
Value and  
Gross Tax)

Number of  
line items

HSN Code  
of main  
items

Unique  
Invoice  
Reference  
Number



# Summary at Glance

Notification	Date	Particulars
68/2019	13-12-2019	CGST Rule 48(4) inserted
69/2019	13-12-2019	Notified portal <a href="http://www.einvoice1.gst.gov.in">www.einvoice1.gst.gov.in</a>
70/2019	13-12-2019	Applicable from 1 <sup>st</sup> April to registered persons having aggregate turnover exceeding 100crore
71/2019	13-12-2019	5 <sup>th</sup> Proviso to Rule 46 – Tax invoice to have QR code from 01.04.2020
13/2020	21-03-2020	70/2019 amended – Date extended to 1 <sup>st</sup> October 2020
60/2020	30-07-2020	Form GST INV-1 released
61/2020	30-07-2020	SEZ units excluded and turnover limit increased to 500 crores
70/2020	30-09-2020	“for exports” also included & turnover in “any preceding financial year”
72/2020	30-09-2020	a. Rule 46(r) inserted – QR code mandatory for valid invoice b. Power to commissioner to exempt particular class of persons c. If QR code presented electronically, physical bill not required for E-way bill
73/2020	01-10-2020	One time relaxation of 30 days from invoice date for invoices generated upto 30 <sup>th</sup> Oct
88/2020	10-11-2020	Turnover limit reduced to 100 crores
05/2021	08-03-2021	Turnover limit reduced to 50 crores
23/2021	01-06-2021	Governmental department and local authorities excluded
01/2022	24-02-2022	Turnover limit reduced to 20 crores

FAQ's

# FAQs on E-Invoicing

**Will businesses now be required to generate e-invoices on the GST portal or the e-invoice portal or the IRN portal?**

- **No**, Businesses will continue to **generate e-invoices on their internal systems** – whether ERP or their accounting / billing systems or any other application.
- The **e-invoicing mechanism only specifies the invoice schema and standard** so as to be interoperable amongst all accounting/billing software and all businesses.

**Whether the current e-invoice schema is for the invoice to be issued by Govt or has to be maintained in the IT system by the tax payer?**

- The invoice schema has to be maintained and invoices generated using this schema by the **taxpayer** himself.
- The **GST portal or Invoice Registration Portal (IRP) will NOT** provide facility to generate invoices. IRP is only to report the invoice data.
- The ERP or accounting billing software or any other software tool to generate e-invoice of the seller shall only generate invoices.

# FAQs on E-Invoicing

## Will there be separate invoice formats required for Traders, Medical Shops, Professionals and Contractors?

- **No, Same e-invoice schema** will be used by all kinds of businesses. Mandatory field has to be filled by all taxpayers. Non-mandatory field is for the business to choose. It covers all most all business needs and specific sectors of business may choose to use those nonmandatory field which are needed by them or their eco-system.

## How long will the e-invoice generated would be available at the Government portal?

- It is again clarified that the **e-invoice will not be generated at the GST portal.**
- It will be **generated only at the seller's system** – whether ERP or the accounting/billing system/other software tools of the seller.
- It will be uploaded into the GST ANX-1 only once it has been validated and registered by the invoice registration system.
- After it has been validated and is available in the ANX-1, it will be visible to the counter party in his ANX 2.
- Thereafter it will be visible and available for the entire financial year and archived.

# FAQs on E-Invoicing

**Is there any validation to the effect that the 'document date' (in the payload to IRP) has to be within a specified time window, for reporting to IRP/generation of IRN?**

- No such validation is kept on the portal.

**Will IRP store/archive e-invoices?**

- No. IRP will only be a pass-through portal which performs prescribed validations on invoice data and generates IRN. It will not store or archive e-invoice data.

**Is E-invoicing voluntary i.e the entities with aggregate turnover below the prescribed limit also report invoices to IRP, if they wish to do so?**

- No, presently, only notified class of persons will be allowed to report invoices to IRP.

# FAQs on E-Invoicing

**Is it possible to auto populate fields of the e-invoice based on credentials entered? That way it can minimize data entry errors.**

- Since the invoice generation is to happen at the business end, **this can be built into the ERP or invoicing system of the seller.** Most of such software provide this facility in the name of item master, supplier master, buyer master etc.

**What is the maximum Number of line items supported by e-invoice?**

- The maximum number of line items per e-invoice is **1000**.

**Does the e-invoice schema provide the maximum length of the various fields in the schema?**

- **Yes**, Each field specification has been provided with the type of characters that are to be entered and its length as well.

# FAQs on E-Invoicing

## Whether the IRN is to be captured in the Supplier's ERP?

- **No**, The IRN (hash) will be **generated by GST System** using GSTIN of supplier or document creator, financial year and the unique serial number of the document/invoice. The IRN can also be generated by the seller.
- The serial number of invoice will be unique for a GSTIN for a Fin Year and the same has to be captured by Supplier's ERP.
- Supplier has to keep the IRN against each of its invoice. It will be advisable to keep the same in the ERP as invoice without IRN will not be a legal document.

## Whether e-invoice generated is also required to be signed again by the taxpayer?

- Not mandatory. However, if a signed e-invoice is sent to IRP, the same will be accepted.
- The e-invoice will be digitally signed by the IRP after it has been validated. The signed e-invoice along with QR code will be shared with creator of document as well as the recipient.
- Once it is registered, it will not be required to be signed by anyone else.

# FAQs on E-Invoicing

## Can the seller place their LOGO in the e-Invoice Template?

- **No**, There will NOT be a place holder provided in the e-invoice schema for the company logo.
- This is for the software company to provide in the billing/accounting software so that it can be printed on his invoice using his printer. However, the Logo will not be sent to IRP. In other words, it will not be part of JSON file to be uploaded on the IRP.

## Would the Supplier be allowed to issue his own invoice and if yes, will the Invoice number and IRN be required to be mentioned?

- **Yes**, the **supplier will issue his own system's invoice**, in the standard e-invoice schema that has been published. Invoice number is a mandatory item under GST and hence for e-invoice.
- IRN (Hash) can be provided after the e-invoice has been successfully reported to the IRP. E-Invoice will be valid only if it has IRN.



# FAQs on E-Invoicing

## Will there be an option for linking multiple invoices in case of debit note/ credit note?

- **Yes**, it will be allowed to link the credit/debit notes as hitherto fore.

## Will the e-invoice schema cater to reverse charge mechanism?

- **Yes**, E-invoice system has a reverse charge mechanism reporting as well.

## Will it be possible for bulk uploading of invoices for e-invoicing as well?

- **No**, Invoices have to be uploaded on IRP **one at a time**.
- The IRP will be able to handle a large sequence of invoices for registration and validate them. Essentially bulk upload will be required by large taxpayers who generate large number of invoices. Their ERP or accounting system will have to be designed in such a way that it makes request one by one. For the normal user, it will not make any difference.

# FAQs on E-Invoicing

**Will the requirement for such invoices to be authenticated by the supplier using a digital signature/signature be done away with?**

- The seller will need to upload the e-invoice into the Invoice Registration Portal.
- The **signing** of e-invoice by seller is **not mandatory**.

**Will there be a time limit for e-invoice uploading for registration?**

- **Yes, that will be notified by the Government.** Without registration of e-invoice the same will not be valid. Required changes will be made in the law.
- Once uploaded to the invoice registration portal (IRP), it will be registered immediately, on real-time basis.

# FAQs on E-Invoicing

**Will it be possible to allow invoices that are registered on invoice registration system/portal to be downloaded and/or saved on handheld devices?**

- **Yes**, IRP System after registering the invoice, will share back digitally signed e-invoice for record of supplier. It will also be sent to the email address of recipient provided in the e-invoice.

**Will the e-invoice have columns to show invoice currency?**

- **Yes**, the seller can display the currency. Default will be INR.

# FAQs on E-Invoicing

## Whether exports would require e-invoice compliance?

- **Yes**, The e-invoice schema also caters to the export invoices as well. The e-invoice schema is based on most common standard, this will help buyer's system to read the e-invoice.

## Does the e-invoice allow the declaration of export invoices/ zero rated supplies?

- **Yes**, It allows the declaration of export invoices / zero rated supplies.

# FAQs on E-Invoicing

## Can IRP reject the submitted invoice?

- **Yes**, First of all IRP will validate for GSTIN existence (of seller and buyer) and deduplication of the invoice. If **non-existent GSTIN and/or a duplicate invoice is found**, the **invoice will be returned with relevant error codes**, without registering it.

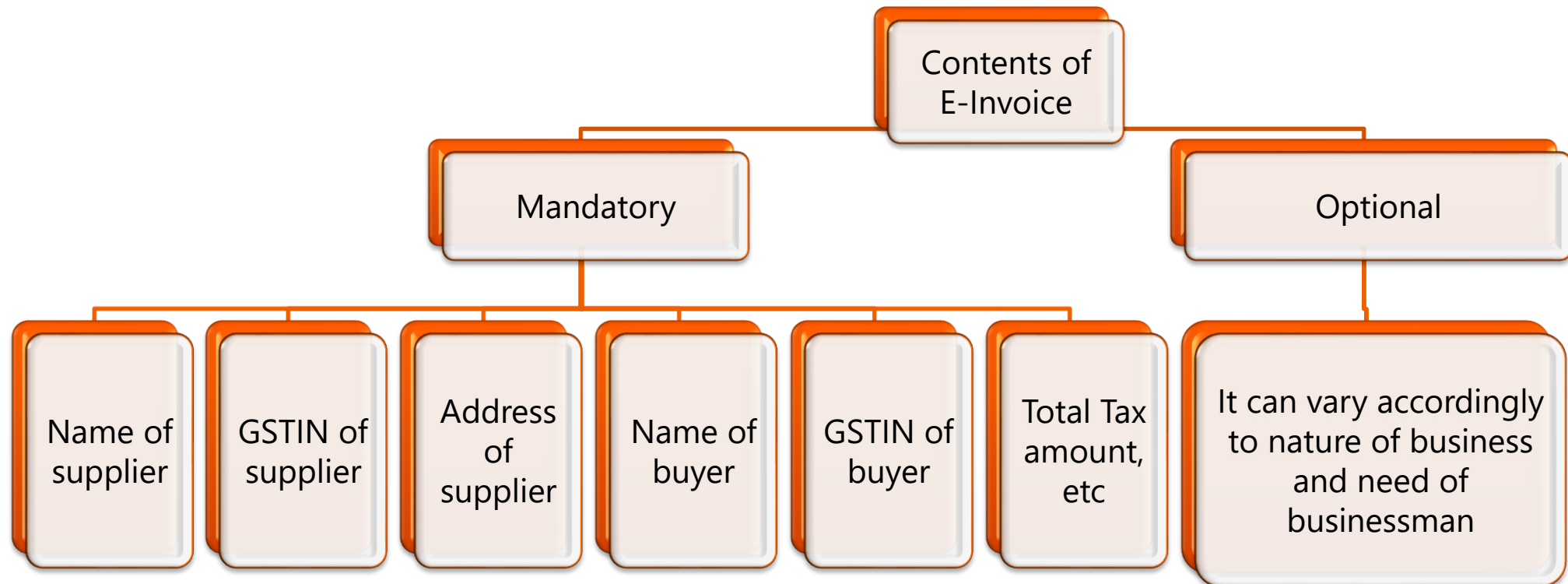
## What validations will IRP be performing ?

- IRP will validate for **only GSTIN correctness and whether invoice already exists** in the GST system. (This validation of existence in GST system will be based on the GSTIN-InvoiceNumber-typeofdocument-FY combination, which also are used for the IRN generation)

# Procedural Aspects

# What is Invoice Schema ?

The e-invoice standardized schema has mandatory and optional items. The e-invoice shall not be accepted in the GST System unless all the mandatory items are present. The optional items are to be used by the seller and buyer as per their business need to enforce their business obligations or relationships.



# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
1	General Information	Mandatory	<ul style="list-style-type: none"><li>i. Version</li><li>ii. Invoice Reference Number</li><li>iii. Invoice Type Code</li><li>iv. Invoice Sub Type Code</li><li>v. Invoice Number</li><li>vi. Invoice Date</li></ul>	<ul style="list-style-type: none"><li>i. Invoice</li><li>Currency Code</li><li>ii. Reverse Charge</li></ul>
2	Delivery or Invoice Period	Optional	<ul style="list-style-type: none"><li>i. Invoice Period Start Date</li><li>ii. Invoice Period End Date</li></ul> <p>Note.: (This fields are mandatory if this section is selected)</p>	
3	Order and Sales Order Reference	Optional	<ul style="list-style-type: none"><li>i. Preceding Invoice Number</li><li>ii. Preceding Invoice Date</li></ul>	<ul style="list-style-type: none"><li>i. Invoice Document Reference</li></ul>



# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
4	Other References	Optional		<ul style="list-style-type: none"><li>i. Receipt Advice Reference</li><li>ii. Tender or lot Reference</li><li>iii. Contract Reference</li><li>iv. External Reference</li><li>v. Project Reference</li><li>vi. Vendor PO Reference Number</li><li>vii. Vendor PO Reference Date</li></ul>
5	Supplier Information	Mandatory	<ul style="list-style-type: none"><li>i. Supplier Legal Name</li><li>ii. Supplier GSTIN</li><li>iii. Supplier Address 1</li><li>iv. Supplier State</li><li>v. Supplier Pin-code</li></ul>	<ul style="list-style-type: none"><li>i. Supplier Trading Name</li><li>ii. Supplier Address 2</li><li>iii. Supplier City</li><li>iv. Supplier Phone</li><li>v. Supplier E-mail</li></ul>

# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
6	Buyer Information	Mandatory	<ul style="list-style-type: none"><li>i. Billing Name (Buyer Legal Name)</li><li>ii. Billing GSTIN</li><li>iii. Billing POS (State code)</li><li>iv. Billing Address 1</li><li>v. Billing State</li><li>vi. Billing Pin code</li></ul>	<ul style="list-style-type: none"><li>i. Billing Address 2</li><li>ii. Billing Phone</li><li>iii. Billing E-mail</li></ul>
7	Payee Information	Optional	<ul style="list-style-type: none"><li>i. Payee Name</li><li>ii. Payee Financial Account (Account Number)</li><li>iii. Mode of Payment</li><li>iv. Financial Institution Branch (IFSC)</li></ul>	<ul style="list-style-type: none"><li>i. Payment Terms</li><li>ii. Payment Instructions</li><li>iii. Credit Transfer</li><li>iv. Direct Debit</li><li>v. Credit Days</li></ul>

# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
8	Delivery Information	Mandatory	i. Dispatch from details	i. E-Commerce GSTIN (If applicable) ii. E-Commerce POS
9	Invoice Item Details	Mandatory	i. List (Items)	
10	Document Total	Mandatory	i. Bill Total Details ii. Tax Total iii. Paid Amount iv. Amount due for payment	i. Sum of Invoice Line (Item level net amount) ii. Sum of allowances on document level (total discount) iii. Sum of charges on document level (total other charges) iv. Pre tax details

# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
11	Extra Information	Optional	i. Tax Scheme (GST, Excise, VAT)	i. Remarks
12	Additional Supporting Documents	Optional		i. Additional Supporting Documents URL ii. Invoice Allowances or Charges
13	E-Way Bill Details	Optional		i. Transporter ID ii. Transportation Mode iii. Distance of transportation iv. Transporter Name v. Transporter Doc. No. vi. Transporter Name vii. Vehicle No.

# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
14	Signature Details	Mandatory	i. Digital signature of the document	
15	Ship to Details		i. Shipping to name (legal as well as trade name) ii. Shipping to GSTIN iii. Shipping to Address 1 iv. Shipping to Pin-code v. Shipping to State vi. Sub Supply Type vii. Transaction Mode	i. Shipping to Address 2 ii. Shipping to Place
16	Dispatch from Details		i. Company Name ii. Address 1 iii. State iv. Pin-Code	i. Address 2 ii. City

# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
17	Item Details		<ul style="list-style-type: none"><li>i. SLNO (Serial Number)</li><li>ii. Quantity</li><li>iii. Rate</li><li>iv. Assessable Value (Net Amount)</li><li>v. GST Rate</li><li>vi. GST Amount (CGST,SGST,IGST)</li></ul>	<ul style="list-style-type: none"><li>i. Item Description</li><li>ii. ISService (Whether supply is service or not)</li><li>iii. HSN Code</li><li>iv. Batch</li><li>v. Barcode</li><li>vi. Free Quantity</li><li>vii. UQC</li><li>viii. Gross Amount</li><li>ix. Discount Amount</li><li>x. Pre Tax Amount</li><li>xi. Cess Amount</li><li>xii. Other Charges</li><li>xiii. Invoice Line Net Amount</li><li>xiv. Order Line Reference</li><li>xv. Item Total</li></ul>

# Form GST INV - 01

Sr. No.	Group	Status	Mandatory Fields	Optional Fields
18	Total Details	Mandatory	i. Total Invoice Value	i. IGST Value ii. CGST Value iii. SGST Value iv. CESS Value v. State CESS Value vi. Tax Rate vii. Freight, Insurance etc viii. Other Charges
19	Batch Details		i. Batch Name	i. Batch Expiry Date ii. Warranty Date
20	Pre Tax Details			i. Pre Tax Particulars ii. Tax On ( Pretax on gross amount or any other) iii. Amount

# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
2150	Duplicate IRN	Attempting to register a document again which is already registered and IRN is generated.	Don't fire the same request simultaneously. This results in one request giving the error as 'Duplicate IRN request'. Best way to avoid firing of IRN request repeatedly for the same request, is update in your system with IRN number when the response comes back. Next time check the IRN, if it is not there, then fire for IRN.
2172	For intra state transaction IGST amounts is not applicable for item - {0} and Sl. No {1}, only CGST and SGST amounts are applicable.	IGST amount is being passed for Intra State transaction where as CGST and SGST are applicable.	Check the applicable taxes for current transaction. If the State code of Point of Supply (POS) of recipient is same is state code of Supplier, then CSGT and SGST applies. However, under exception circumstances as per rule if IGST is applicable for intrastate transaction, then pass the 'IGST_on_IntraState_Supply' flag as 'Y' with IGST value so that system can process your request.



# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
2176	Invalid HSN code(s)-{0}	Wrong HSN code is being passed.	Check the HSN code being passed and Cross-check the correctness of HSN code on e-invoice portal. Still, if you feel it is correct, then send the details to the helpdesk for verification at e-invoice system side.
2182	Taxable value of all items must be equal to total taxable value.	Sum of taxable amounts of all items should be equal to invoice level taxable amount.	Check the request payload for the taxable value validation. Total Taxable Value = Taxable value of all line items.
2189	Invalid total Invoice Value	Invoice level total value has not been calculated as per the passed values.	Invoice level total value is equal to totals of all the total item value plus other charges minus discount with tolerance limit of +/- One. Refer to the validations in sandbox portal.
2193	Ass Amt value should be equal to (Total Amt - Disc) for HSN - {0} and Sl. No {1}	Incorrect assessable amount is passed for the specified item.	For the specific item, assessable amount should be arrived at by deducting discount from total amount.

# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
2194	Invalid total item value for HSN - {0} and Sl. No {1}.	Total item value passed is incorrect.	Total item value should be sum of assessable value, all tax and cess values, other charges with tolerance limit of +/- One. refer to the validations in the portal.
2211	Supplier and recipient GSTIN should not be the same.	Same GSTIN has been passed for Supplier and Buyer GSTIN.	Self generated Invoice are not allowed for e-invoice generation.
2212	The recipient GSTIN cannot be URP for supply type {0}.	Un Registered Person (URP) is passed wrongly for B2B type of transaction.	For this type of transaction, actual GSTIN needs to be passed.
2227	SGST and CGST Amounts should be equal for HSN - {0} and Sl. No {1}	For the specified item, CGST and SGST amounts are not equal.	CGST and SGST amounts should be same for the specified item.

# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
2233	Duplicate SI nos are not allowed in items.	Duplicate serial number for the items has been sent in the item list.	The serial number of the items in the item list should be unique in an invoice.
2234	Invalid SGST and CGST Amounts for HSN - {0} and SI. No {1}.	Wrong SGST and CGST amounts are passed for the specified item in the item list.	Correct values for the SGST and CGST amounts have to be passed.
2235	IGST amount given with HSN -{0} and SI. No {1} is Invalid.	Wrong IGST amount is passed for the specified item in the item list.	Correct values for the SGST and CGST amounts have to be passed. SGST and CGST values should be equal to [taxable value X tax rate / 2] for that line item with tolerance limit of +/- One.
2240	Invalid GST rate for HSN -{0} and SI. No {1}.	Wrong GST rate is passed for the specified item in the item list.	Correct value for the GST rate has to be passed. Standard tax Rates are 0, 0.5, 1, 2, 3, 5, 12, 18, 28

# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
2244	Recipient pin code is mandatory for transaction -{0}	Recipient PIN code is missing for the specified transaction type.	For the specified type of transaction, PIN code is mandatory under Recipient details.
2265	Recipient GSTIN state code should be same as the state code passed in recipient details.	The state code passed and first two digits of the GSTIN passed in the Recipient details do not match.	In the Recipient details, first two digits of the GSTIN should match the state code passed.
2275	Recipient PIN code should be 999999 for direct export.	PIN code under Recipient Details has been passed as other than 999999 for specified type of transactions.	999999 as PIN code should be passed under Recipient Details for specified type of transactions.

# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
3028	GSTIN is not present in invoice system.	Recipient GSTIN is invalid or does not exist in e-invoice system.	Check the correctness of the GSTIN. If you are sure that it is valid, PI use the 'Sync GSTIN from GST CP' API to get it pulled from the GST Portal. If it is available in GST portal, it will return you with the details. If you get the details, then you can re-fire your request to generate the IRN. If you are not able to verify through API, you can go to <a href="http://einvoic1.gst.gov.in">einvoic1.gst.gov.in</a> portal and use the 'Tax Payer / GSTIN' option in search menu to check the status manually from GST Portal and use 'Update' button to get it updated from GST Common Portal. If you are satisfied with result, you can re-fire the request.

# Reasons for Errors

Error Code	Error Message	Reason for Error	Resolution
3029	GSTIN is not active.	GSTIN is inactive or cancelled by department or tax payer.	Check the correctness of the GSTIN and its status. If you are sure that it is active, PI use the 'Sync GSTIN from GST CP' API to get it verified from the GST Portal. If it is active at GST portal, it will return you with the new status. If you get the status as 'Active', then you can re-fire your request to generate the IRN. If you are not able to verify through API, you can go to <a href="http://einvocie1.gst.gov.in">einvocie1.gst.gov.in</a> portal and use the 'Tax Payer / GSTIN' option in search menu to check the status manually from GST Portal and use 'Update' button to get it updated from GST Common Portal, if required. If you are satisfied with result, you can re-fire the request.

# Reach Us



For clarification of any issues connect @

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**Thank you!!**