

## **E Invoicing Under GST – PART II**

In Continuation of the previous article on E- Invoicing;

([http://cajatinminocha.com/Image/GST E Invoicing.pdf](http://cajatinminocha.com/Image/GST_E_Invoicing.pdf))

following additional points are brought for reference:

### **1. E Way Bill + E Invoicing + Gst 1 Integration:**

E Way bill can be generated along with the E Invoice. The PART A of the EWB will get generated automatically with E Invoice. Part B of the EWB can be filled/ updated at the time of movement of goods. The E invoice data will get auto populated in Gst 1. Suitable Modification/ alteration is permitted over the auto populated Gst 1 till the time Gst 1 is filed.

### **2. URLs/ Web Links for E Invoicing:**

- i) <https://einvoice1.gst.gov.in/>
- ii) Trial Portal <https://einvoice1-trial.nic.in/>

### **3. Post Implications on Generation of E Invoice:**

No modification is permitted on generation of E Invoice. Cancellation of E Invoice is permitted within 24 hours of its generation on the web portal. If the E Invoice is cancelled, the same invoice number cannot be used anywhere. If due to some unavoidable circumstances, E invoice is not cancelled within 24 hours, the same can be removed manually from Gst 1. However, if the concerned EWB is active or verified by officer while in transit, in such case, cancellation of IRN is not permitted.

Partial cancellation of E Invoice is not permitted since that has to be cancelled in totality only.

There is no option to update Gstn in case of amendment of invoice from B2C to B2B customer. In such case, the B2C credit note has to be issued and new E

Invoice to be issued for B2B supply, in case of Gstin provided later on by the recipient customer.

IRN can be written manually also, there is no mandate to print IRN on the Invoice.

E Invoice can be displayed digitally while the goods are in transit, carry of physical copy is not mandatory.

Back dated invoices are not permitted, now the E invoices are issued on real time basis.

#### **4. Declaration from Suppliers on E Invoicing:**

Take a declaration from suppliers on E Invoicing so that ITC is not denied and can be availed by the recipient. Suitable indemnity, cost recovery clauses should be incorporated in the declaration from the supplier to protect the ITC/ revenue leakage of the recipient.