



GOODS AND SERVICES TAX NETWORK
(A Government Enterprise)

About Us

Goods and Services Tax Network (GSTN) has built Indirect Taxation platform for GST to help taxpayers in India to prepare, file returns, make payments of indirect tax liabilities and do other compliances. It provides IT infrastructure and services to the Central and State Governments, taxpayers and other stakeholders for implementation of the Goods and Services Tax (GST) in India.

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 www.gstn.org.in

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 **Be Vigilant:** Never click on dubious links or share your OTP, passwords, or financial details in response to calls, emails, or messages. GSTN never asks for OTP or confidential information.

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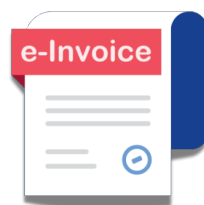
e-Invoicing in India

Short Handbook



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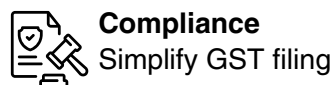
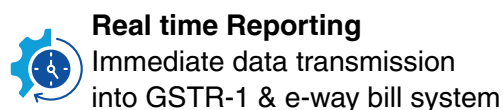
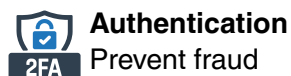
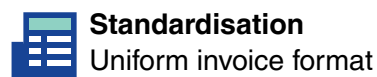
What is e-Invoicing?



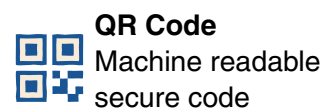
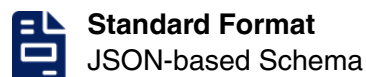
Definition

- 'e-Invoicing' refers to the reporting of specified GST documents to a Government-notified portal, known as the Invoice Registration Portal (IRP), for the purpose of obtaining an Invoice Reference Number (IRN). It does not mean that invoices are generated by any Government portal.
- Under the e-Invoicing system, taxpayers continue to generate their GST invoices using their own Accounting, Billing, or ERP systems as per their business requirements.
- These invoices are then reported to any of the six authorised Invoice Registration Portals (IRPs) in a standard, notified format (Schema – Form GST INV-01). Generation of the Invoice Reference Number (IRN) on any of these IRPs is completely free of charge.

Purpose



Key Components



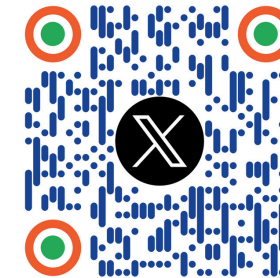
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GST Portal



GSTN Website



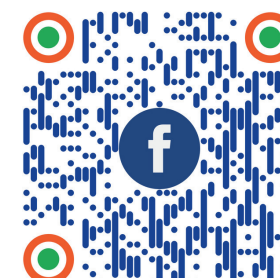
GSTN X



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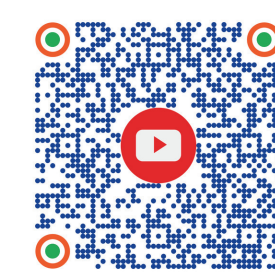


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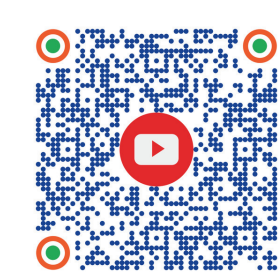
Video Playlist on Important GST Modules



GST Returns



GST Registration



Latest in GST

Scan QR codes to Know More

Scan QR Codes for Important Information on e-Invoice



e-Invoice Portal



e-Invoice Circulars



IRP API Details

e-Invoicing Applicability

Current Threshold (Effective 1st August 2023):

Annual Aggregate Turnover > Rs 5 Crore (in any of the preceding FY)

Key Compliance Rules:

- **PAN-Based Calculation:** Turnover calculated across ALL GSTINs under a single PAN
- **All GSTINs Must Comply:** If PAN crosses threshold, ALL GSTINs must generate e-invoices
- **Timing:** Applies from beginning of next financial year after crossing threshold

Example:

If a business has 3 GSTINs (Maharashtra, Gujarat, Karnataka) under one PAN with turnovers of Rs 2 crore, Rs 2 crore, and Rs 1.5 crore respectively, the total AATO is Rs 5.5 crore.

All three GSTINs must generate e-invoices from the next financial year.

Documents

- ✓ Invoices
- ✓ Debit Note
- ✓ Credit Note

Supplies

- ✓ B2B Supplies
- ✓ Supplies to SEZs (with/without payment)
- ✓ Deemed Exports
- ✓ Exports (with/without payment)

Phased Implementation Timeline

Phase	Turnover Threshold	Effective Date	Legal Notification
Phase I	Rs 500 crore+	1 st October 2020	Notification 13/2020, 61/2020 & 70/2020 – Central Tax
Phase II	Rs 100 crore+	1 st January 2021	Notification 88/2020 - Central Tax
Phase III	Rs 50 crore+	1 st April 2021	Notification 5/2021 - Central Tax
Phase IV	Rs 20 crore+	1 st April 2022	Notification 1/2022 - Central Tax
Phase V	Rs 10 crore+	1 st October 2022	Notification 17/2022 – Central Tax
Phase VI	Rs 5 crore+	1st August 2023	Notification 10/2023 - Central Tax

Current Status: As of August 1, 2023, e-invoicing is mandatory for all businesses with annual aggregate turnover exceeding Rs. 5 crore.

e-Invoice Exempted Sectors

Some of the sectors exempted from e-invoicing requirements are:

- 1 SEZ Units**
Notification 61/2020 – Central Tax
- 2 Insurance Companies**
Notification 13/2020 – Central Tax
- 3 Banking & Financial Institutions (including NBFCs)**
Notification 13/2020 – Central Tax
- 4 Goods Transport Agencies (GTA)**
Notification 13/2020 – Central Tax
- 5 Passenger Transport Services**
Notification 13/2020 – Central Tax
- 6 Cinematograph Films in Multiplex Screens**
Notification 13/2020 – Central Tax
- 7 Government Departments & Local Authorities**
Notification 23/2021 – Central Tax

Remember:

All seven exempted sectors are excluded from e-invoicing requirements regardless of their annual aggregate turnover. Even if these businesses exceed Rs 5 crore turnover, they do not need to generate e-invoices.

Informative Videos on e-Invoicing



Scan QR codes on each Thumbnail to watch Video

Informative Videos on e-Invoicing



Scan QR codes on each Video Thumbnail to watch

What is e-Invoice Schema FORM GST INV-01



The B2B e-Invoice schema (FORM INV-01) is a standardized JSON format that ensures uniform, accurate, and automated B2B e-invoice reporting under GST, with defined mandatory, conditional, and optional fields and built-in compliance validations.

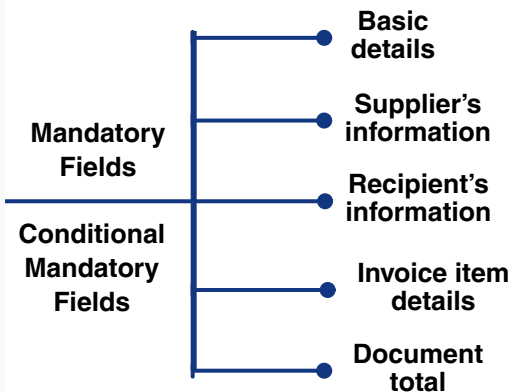


Its flexible, sector-agnostic design suits the diverse needs of the Indian economy, while cryptographic IRN generation, IRP signatures, and a signed QR code ensure trust and auditability.



Aligned with GSTR-1 and e-way bill structures, it enables seamless automation across returns, reconciliation, and analytics, forming a key pillar of India's GST system.

Government of India e-Invoice System										
1.e-Invoice Details										
IRN :			Ack. No :		Ack. Date :					
2.Transaction Details										
Category : B2B			Document No :							
Document Type : INV			Document Date :							
3.Party Details										
Seller					Purchaser					
GSTIN :					GSTIN :					
Masters India UP					Masters India UP					
Dispatcher					Shipping					
Masters India UP					GSTIN :					
4.Goods Details										
S. No.	Product Description	HSN Code	Quantity	Unit	Unit Price(Rs)	Discount (Rs)	Taxable Amount (Rs)	Tax Rate (GST+CESS+State Cess+Non-Advo)	Other charges(Rs)	Total
1	Wheat desc	1001	1	KGS	4	0	4	5+0+0+0	0	4.2
Taxable Amt		CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS Amt	Round off Amt	Total Inv.Amt		
4		0	0	0.2	0	0	0	4.2		
5.E-Waybill Details										
Eway Bill No:			Eway Bill Date:			Valid Till Date:				
Generated By :						E-sign				
Print Date :						Digitally Signed by NIC-IRP				



Optional Fields — **Need Basis**

Understanding IRN (Invoice Reference Number)

What is IRN?

- The Invoice Reference Number (IRN) is a unique **64-character alphanumeric hash** generated by the Invoice Registration Portal (IRP) for every valid e-invoice reported.
- It serves as a unique identifier for the e-Invoice throughout its lifecycle.

IRN Generation Parameters:

1 Seller GSTIN

15-character GST identification number of the supplier

2 Invoice Number

Unique invoice number as per taxpayer's system

3 Financial Year

YYYY-YY format (e.g., 2023-24)

4 Document Type

INV (Invoice), DN (Debit Note), or CN (Credit Note)

Key Features of IRN:

- Unique for each e-Invoice
- Valid for entire e-Invoice lifecycle
- Cannot be changed once generated
- Can be used for E-Way Bill generation

IRN Cancellation Rules

IRN Can Be Cancelled Within 24 Hours of Generation

Cancellation Rules:

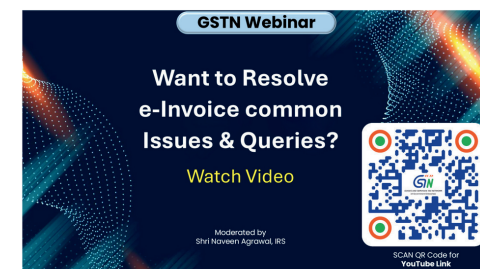
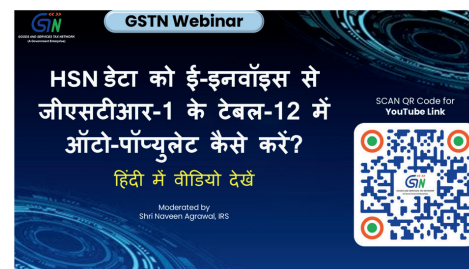
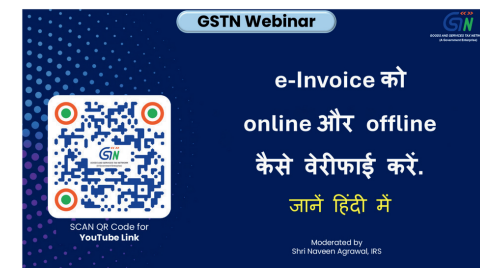
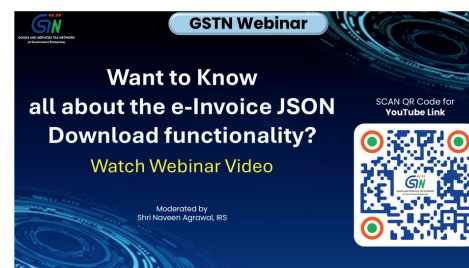
✓ Within 24 Hours of IRN Generation:

- Can cancel IRN on the IRP portal
- Can reissue new e-Invoice with different IRN
- Cancellation is permanent and irreversible

✗ After 24 Hours of IRN Generation:

- Cannot cancel IRN
- Cancelled IRN cannot be reactivated

Informative Videos on e-Invoicing

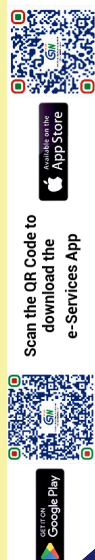


Scan QR codes on each Video Thumbnail to watch

e-Invoice Portal API Details of all 6 IRPs

Information	NIC1 IRP	NIC2 IRP	IRIS IRP	Clear IRP	EY IRP	Cygnnet IRP
API Functionality	https://einv-apisandbox.nic.in/	https://einv-apisandbox.nic.in/	https://einvoice6.gst.gov.in/content/kbtopic/core-apis/	https://einv-apisandbox.nic.in/	https://sandbox.einvoice5.gst.gov.in/apiSpecification	https://einvoice3.gst.gov.in/specifications
Sandbox Testing and URL	https://einv-apisandbox.nic.in/	https://einv-apisandbox.nic.in/	https://einvoice6.gst.gov.in/content/kb/manage-sandbox-access/	https://irp-sandbox.clear.in/app/onboarding	https://sandbox.einvoice5.gst.gov.in	https://sandbox.einvoice3.gst.gov.in/home
API Access Steps and URL to register the request.	https://einvoice1.gst.gov.in/Documents/einvoice_pro_cess.pdf	https://einvoice2.gst.gov.in/Documents/einvoice_pro_cess.pdf	https://einvoice6.gst.gov.in/content/kb/api-integrator-registration/	https://einvoice4.gst.gov.in/frequently-asked-questions/	https://api.einvoice5.gst.gov.in/irp5/irpapi/v1.0/api/generate	https://einvoice3.gst.gov.in/home
API Limits	---	---	Presently, no set API quota limits are established. Thresholds will be determined according to usage patterns. We guarantee 99.99% uptime with less than a second latency.	There are no limits imposed on the usage of any APIs offered by ClearIRP.	API Limits applied based on the volume indicated during the onboarding.	On Cygnnet IRP platform there are no API call limits for any subscriber.
Production Access	https://einvoice1.gst.gov.in/Documents/einvoice_pro_cess.pdf	https://einvoice2.gst.gov.in/Documents/einvoice_pro_cess.pdf	https://einvoice6.gst.gov.in/content/kb/manage-production-access/	https://einvoice4.gst.gov.in/	https://einvoice5.gst.gov.in/	https://einvoice3.gst.gov.in/
Turnover Verification	1. If Turnover is less, then 100Cr NIC IRP will not give any option to register API as "Direct API". 2. If turnover is 100Cr or more then NIC IRP will give option to register API as "Direct API".	1. If Turnover is less, then 100Cr NIC IRP will not give any option to register API as "Direct API". 2. If turnover is 100Cr or more then NIC IRP will give option to register API as "Direct API".	Open to direct integration for all B2B and SEZ taxpayers with e-invoicing enabled.	All taxpayers eligible for e-invoicing can access the ClearIRP APIs.	Turnover is verified in Sandbox upon Direct API user creation.	1. If Turnover is less, then 100Cr Cygnnet IRP will not give any option to register API as "Direct API". 2. If turnover is 100Cr or more then Cygnnet IRP will give option to register API as "Direct API".
Technical Documentation	https://einvoice1.gst.gov.in/Documents/einvoice_pro_cess.pdf	https://einvoice2.gst.gov.in/Documents/einvoice_pro_cess.pdf	https://einvoice6.gst.gov.in/content/kb/overview-of-core-apis/	https://einv-apisandbox.nic.in/	https://sandbox.einvoice5.gst.gov.in	https://einvoice3.gst.gov.in/specifications
Support Contact	https://selfservice.gstsysst.em.in/Phone:1800-103-4786	https://selfservice.gstsysst.em.in/Phone:1800-103-4786	support@irisirp.com	einv-support@cleartax.in	gspproductonboarding@irp5.i	support@cygnnetirp.in Phone: 079-6921 2555

Note: All the Core e-Invoice APIs are available Free of Cost on the respective Invoice Registration Portals (IRPs)



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e-Invoice Invoice Registration Portals (IRPs)

All IRPs are governed by GSTN

What is IRP?

- An Invoice Registration Portal (IRP) is an official platform, authorized by the government, where businesses (meeting a specified annual turnover threshold) must report their B2B / export invoices, and credit/debit note details electronically.
- The primary function of the IRP is to authenticate these invoices and issue a unique Invoice Reference Number (IRN) and a digitally signed QR code for each document.

IRP Name	Portal URL
NIC IRP-1	einvoice1.gst.gov.in
NIC IRP-2	einvoice2.gst.gov.in
Cygnnet IRP	einvoice3.gst.gov.in
Clear IRP	einvoice4.gst.gov.in
EY IRP	einvoice5.gst.gov.in
IRIS IRP	einvoice6.gst.gov.in

IRP Functions and Responsibilities

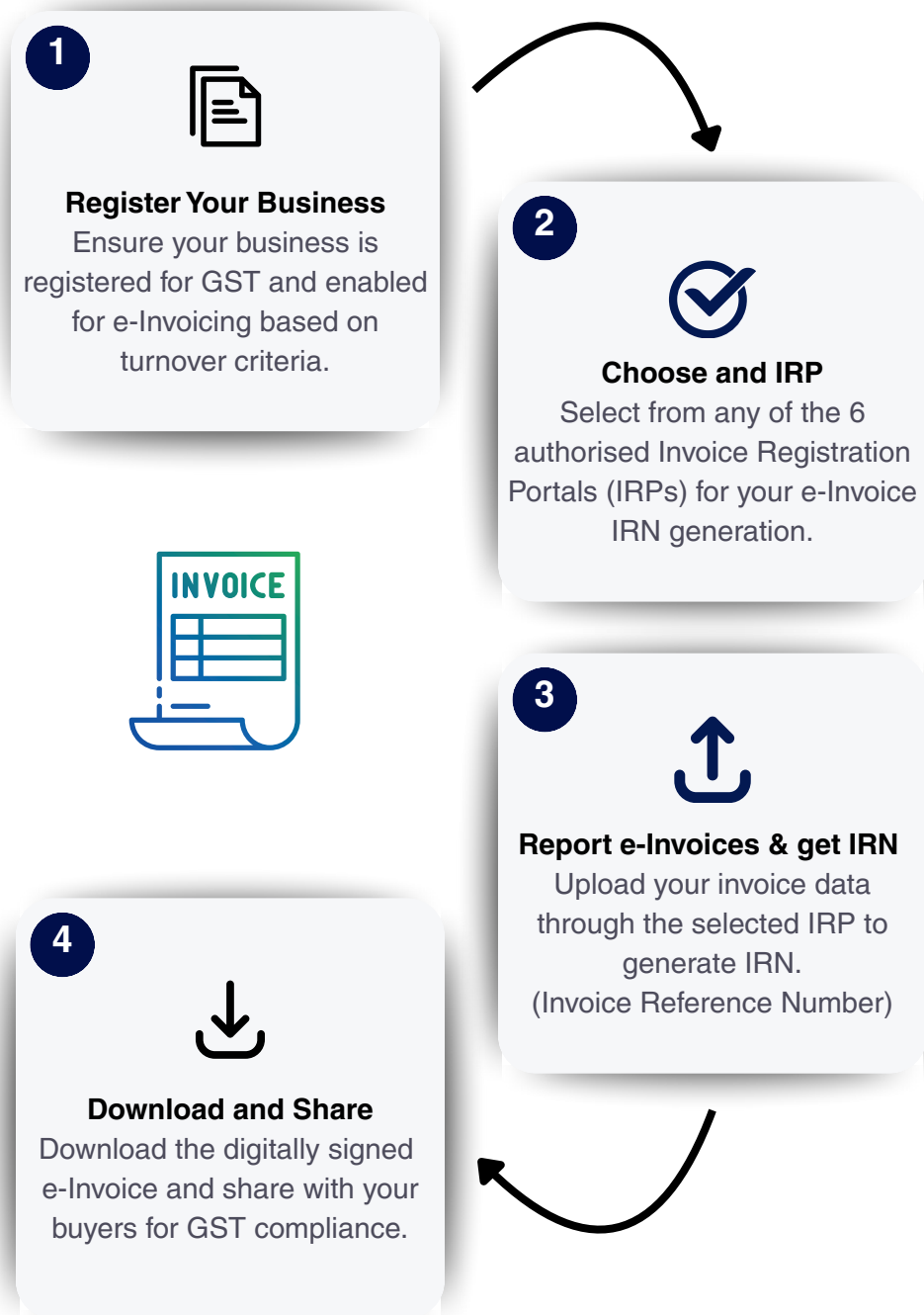
All six IRPs perform the following critical functions:

- Issue Unique Invoice Reference Number (IRN)**
Generate 64-character hash-based IRN using seller GSTIN, invoice number, financial year, and document type.
- Generate Digitally Signed QR Code**
Create digitally signed QR code with encrypted invoice details for verification by tax authorities and buyers.
- Validate Invoice Details and Check for Duplications**
Verify mandatory fields, validate data formats, and ensure no duplicate IRN exists.
- Forward Data to GST and E-Way Bill Portals**
Transmit authenticated invoice data to GST system for GSTR-1 auto-population and e-way bill portal.

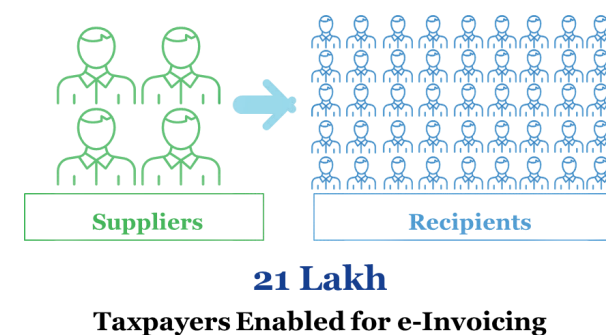
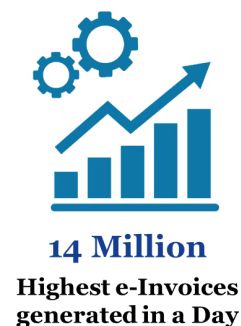
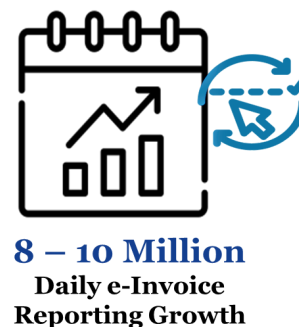
Important:

All IRPs (government and private) perform identical functions following GSTN standards. Taxpayers can choose any IRP based on convenience or ERP integration capabilities.

Reporting of e-Invoices



e-Invoice Ecosystem in Numbers



Glossary on e-Invoicing

Signed e-Invoice

This refers to an e-Invoice that has been digitally signed by the Invoice Registration Portal (IRP) after validation. The signed e-Invoice is provided with a unique IRN and QR code.

Credit Note in GST

A credit note is issued by a supplier for reduction in the taxable value or taxes of a previously issued invoices. Also, Credit Note can be issued for sales return or where goods or services are found to be deficit.

Debit Note in GST

A debit note is issued by a supplier for increase in the taxable value or taxes of a previously issued invoices.

OTP

One-Time Password (OTP) is a password that is valid for only one login session or transaction. During the registration process on an IRP, an OTP is sent to the registered mobile number for verification..

IRN (Invoice Reference Number)

The unique identifier for every e-Invoice reported on an IRP. It is based on the computation of a hash of the supplier's GSTIN, the financial year, the document type, and the document number.

Enablement

The process of registering and enabling a taxpayer for e-Invoicing on the GST portal, allowing them to report e-Invoices on any of the six IRPs. Taxpayers are automatically enabled for e-Invoicing based on AATO but if not enabled they need to be self-enabled on the portal. Link <https://einvoice.gst.gov.in>

GSTR-1

A monthly return that taxpayers need to file, which contains details of outward supplies, including e-Invoice data.

GSN e-Services App

The mobile application designed to enhance the verification process for B2B e-Invoices. It allows users to easily verify e-Invoices by scanning the QR code, providing key details of the e-Invoice and live status of the IRN, whether active or cancelled. The app also enables users to search for registered business details using GSTIN or PAN and view their return filing history, and the return filing status of the business.

JSON Format

JSON (JavaScript Object Notation) is a standard data interchange format. For e-Invoicing, the e-Invoice data must be uploaded in a predefined schema INV01 in JSON format.

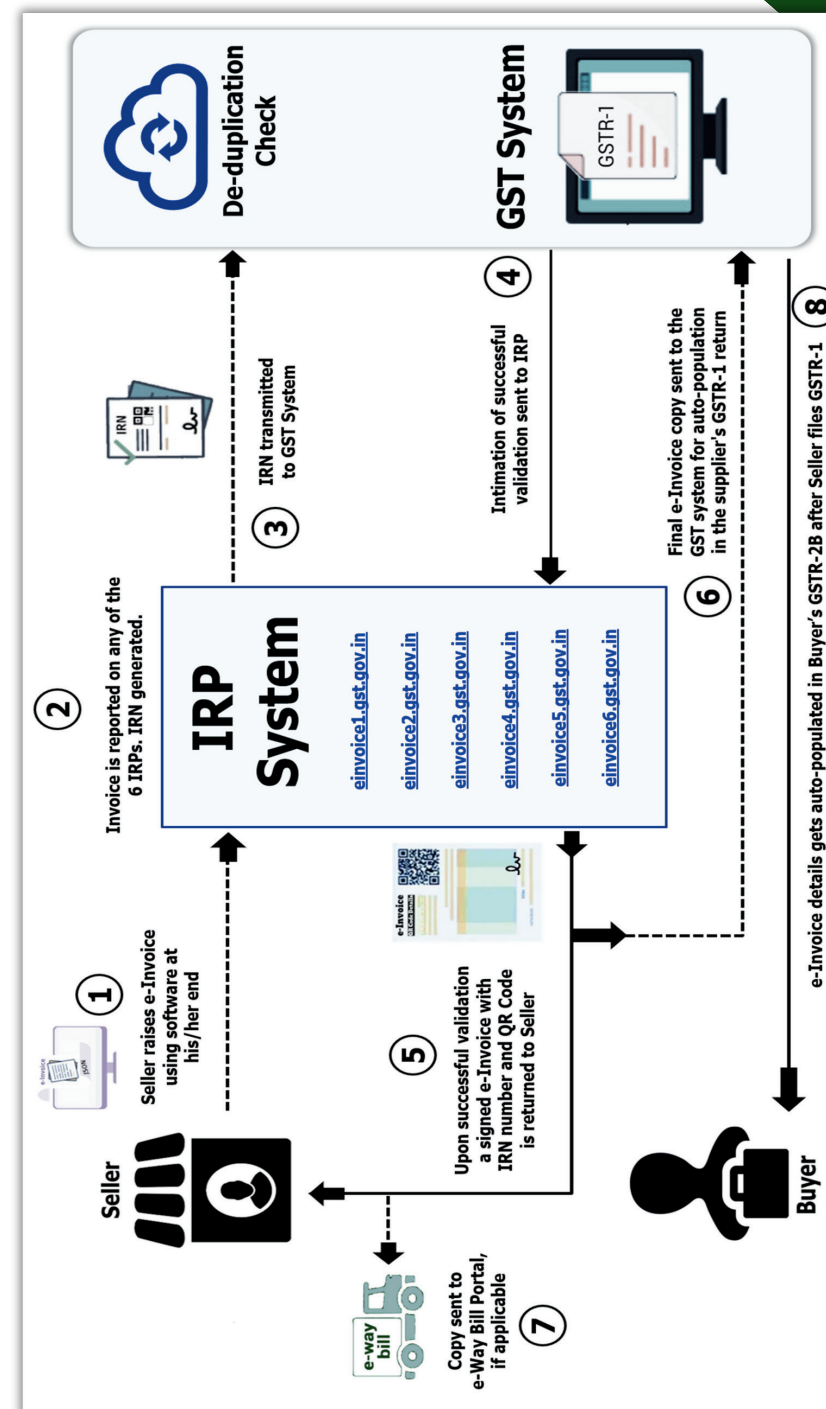
B2B e-Invoices

These are e-Invoices issued in a business-to-business transaction. e-Invoicing requirements in India currently apply to B2B for certain taxpayers and exports, based on their annual aggregate turnover.

Auto-population

This refers to the automatic filling of data in a field. In the context of e-Invoicing, once an e-Invoice has been validated and has received an IRN, the data from the e-Invoice is auto-populated into the supplier's GSTR-1 form in the GST system.

e-Invoice Reporting Process Steps



B2B e-Invoice: QR Code

The signed e-Invoice contains a QR code which contains 11 e-Invoice parameters that enable quick verification.

What QR Code Contains

1. Supplier GSTIN	7. Number of Line Items
2. Recipient GSTIN	8. Main HSN Code
3. Document Number	9. IRN
4. Document Type	10. IRN Generation Date
5. Document Date	11. Issued By
6. Total Invoice Value	

QR Code Specifications

Format

Signed JWT Token

QR code returned in Signed JWT Token format for easy integration

Size

Prominent Display

Placement should be on top right side of the e-Invoice

Printing

Mandatory

Must be printed as is on the physical/digital e-Invoice

Content

11 Key Fields

Contains exactly 11 standardized e-Invoice parameters

Key Features



Generated by IRP along with IRN



Has essential invoice details in encrypted format



Digitally signed by IRP for authenticity



Enables quick verification through scanning



Mandatory on printed / PDF invoice

Glossary on e-Invoicing

e-Invoicing

'e-Invoicing' means reporting details of specified GST documents to a Government notified portal i.e. Invoice Registration Portal (IRP) and obtaining an Invoice Reference Number (IRN). It doesn't mean the generation of invoices by a Government portal.

IRP (Invoice Registration Portal)

It is a Government approved platform where notified persons upload or report e-Invoices. Currently, six portals are authorised to generate IRN on reporting of e-Invoices as per Rule 48(4) of the CGST Rules. Reporting e-Invoices and generating Invoice Reference Numbers (IRNs) on any of these portals is free of charge.

AATO (Annual Aggregate Turnover)

AATO (Annual Aggregate Turnover) for e-Invoicing is calculated based on the PAN of a taxpayer and the information provided in their GSTR-3B returns. It represents the total turnover of the taxpayer during a financial year and is used to determine the applicability of e-Invoice reporting requirements.

GSTIN (Goods and Services Tax Identification Number)

A unique identification number assigned to each registered taxpayer under the GST system.

e-Invoice QR Code

A type of two-dimensional barcode that can be read by a digital device and provides information about the e-Invoice. The QR code generated for e-Invoicing includes parameters such as the supplier's GSTIN, the recipient's GSTIN, e-Invoice number, date of generation of the e-Invoice, e-Invoice value, IRN, etc.

e-Invoice FO (Front Office) Portal

The official web portal provided by GSTN where taxpayers can access various e-Invoice related functionalities, including enablement status, e-Invoice generation, and searching for IRNs. It also provides links to all six IRPs, e-Invoice schema, master codes, enablement status, search IRN functionality, etc. (Link <https://einvoice.gst.gov.in>).

API for e-Invoice Reporting

IRPs offer API-based functionality for reporting e-Invoices. API (Application Programming Interface) is a set of protocols for building and integrating software applications.

ERP System

Enterprise Resource Planning (ERP) system is a type of software used by companies to manage their day to day business activities. Taxpayers can continue to generate e-Invoices from their current ERP system, but details of all such B2B e-Invoices need to be uploaded or reported on an Invoice Registration Portal (IRP) in a notified format.

e-Invoice schema

(INV-1 - Version 1.1) The e-Invoice schema is a predefined and standardised framework that defines the structure of the e-Invoice, including mandatory and optional fields, their format and rules for the generation of an e-Invoice.

Master codes

Master codes refer to a set of pre-defined codes used in the e-Invoicing system, such as HSN codes, country codes, currency codes, state codes, and others.

e-Invoice Portal

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

- The e-Invoice master information portal is the official platform developed and managed by GSTN (Goods and Services Tax Network) to facilitate and support multiple IRP ecosystem under e-Invoicing in GST.
- It serves as a single-window interface for taxpayers to access all e-Invoicing-related functionalities and resources, including:
 - i. Enablement Status Check
 - ii. IRP Access Links
 - iii. e-Invoice Schema & Master Codes
 - iv. Search & Verification Tools
 - v. User Resources
 - vi. Support & Updates

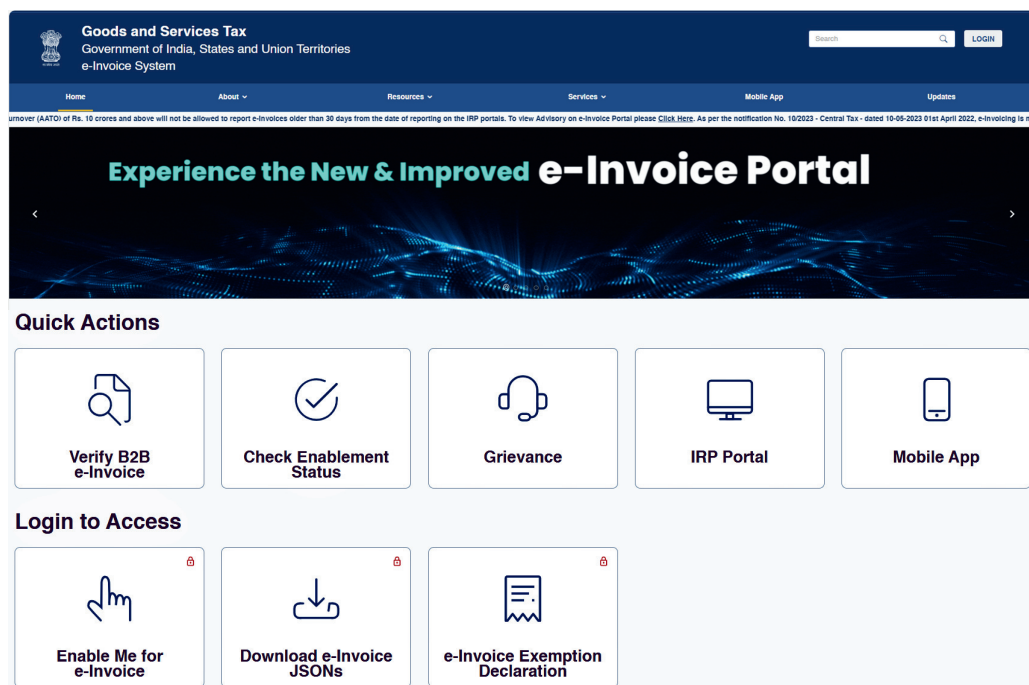


Fig. e-Invoice Master FO Portal Snapshot

How to Verify e-Invoice

e-Invoice could be verified through multiple official channels, and some of these are stated below:

Available Verification Methods



GSTN e-Services App

Android/iOS

Official GSTN mobile application with 'Verify B2B e-Invoice' feature for QR code scanning and verification

- Real time QR code scanning
- Verify B2B e-Invoice button
- Available on App Store and Play Store

1



IRP Mobile App or Web Portal

Android/iOS/Web

Official IRP mobile application or web portal for e-Invoice verification

- Upload QR code image
- Manual IRN verification
- Detailed verification report
- Accessible from any device

2

3



Public Key Verification

Technical Integration

Direct verification using IRP published public keys

- Cryptographic verification
- Real time validation
- Developer friendly implementation

GSN e-Services App

Your One stop for all e-Invoicing Verifications

Step by Step Verification Process

1 Download GSN e-Services App

Install the official GSN e-Services application from Google Play Store or Apple App Store

- ✓ Search for 'GSN e-Services' in app stores
- ✓ Free application with no charges
- ✓ Available for Android and iOS platforms

3 Instant Verification

App processes the QR code and displays verification results

- ✓ Real time processing of scanned data
- ✓ Digital signature validation
- ✓ Display of key e-Invoice parameters

2 Scan QR Code

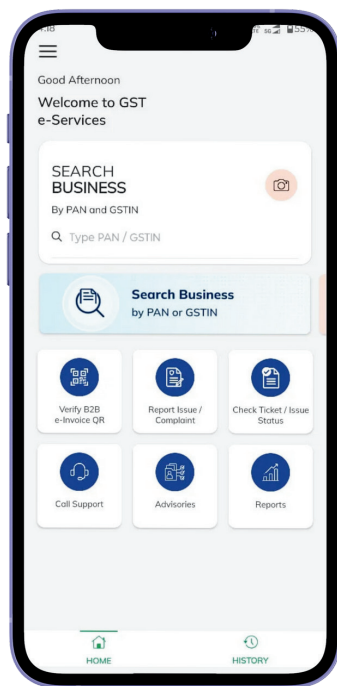
Use the app's built-in camera to scan the QR code on the e-Invoice

- ✓ Open the QR code scanner in the app
- ✓ Point camera at the QR code on e-Invoice
- ✓ Ensure good lighting for accurate scanning
- ✓ App will automatically detect and read the code

4 View Results

Review detailed verification status and e-Invoice information

- ✓ Clear valid/invalid status indication
- ✓ e-Invoice details display (GSTIN, amount, date)
- ✓ IRN and generation timestamp
- ✓ Option to save verification result



Authorised e-Invoice Verification Apps

GSN (www.einvoice.gst.gov.in)	IRP-1&2 (NIC)	IRP-3 (Cygnat)	IRP-5 (EY)	IRP-6 (IRIS)	
e-Services App*	QR Code Verify App*	IRP App*	Invoice Registration Portal*	Peridot*	
*Application Name					
All are valid e-Invoice Verification APPs and Interoperable					
In case of further verification, use search IRN functionality at https://einvoice.gst.gov.in					
Note: 'Clear IRP' does not have any app as of now.					