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## Invoice &amp; Documents

## Extra provisions for detailed and comprehensive study

**99.4 Certain important terms used in e-invoicing****99.4-1 E-invoice schema**

Businesses use various accounting/billing software, each generating and storing invoices in their own electronic formats. These different formats are neither understood by GST system nor among the systems of suppliers and receivers. For example, an invoice generated by SAP system cannot be read by a machine which is using 'Tally' system, unless a connector is used. With more than 300 accounting/billing software products, there is no way to have connectors for all.

In this scenario, 'e-invoicing' aims at machine-readability and uniform interpretation. To ensure complete 'interoperability' of e-invoices across the entire GST eco-system, an invoice standard is a must. Schema simply means a structured template or format. E-invoice schema is the **standard format** for e-invoice. By using the schema, e-invoices generated by one software can be read by any other software, thereby eliminating the need of fresh/manual data entry. This standard/format has been notified as **Form GST INV-1**. The schema mandates what particulars shall be reported to IRP so as to receive a signed e-invoice from IRP.

With the help of schema, e-invoicing facilitates exchange of invoices between supplier and buyer in a structured electronic format.

**99.4-2 Invoice Registration Portal (IRP):** IRP is the website for uploading/reporting of invoices by the notified persons. Following 10 portals have been notified [*Notification 69/2019-CT*]: [www.einvoice1.gst.gov.in](http://www.einvoice1.gst.gov.in); [www.einvoice2.gst.gov.in](http://www.einvoice2.gst.gov.in); [www.einvoice3.gst.gov.in](http://www.einvoice3.gst.gov.in); [www.einvoice4.gst.gov.in](http://www.einvoice4.gst.gov.in); [www.einvoice5.gst.gov.in](http://www.einvoice5.gst.gov.in); [www.einvoice6.gst.gov.in](http://www.einvoice6.gst.gov.in); [www.einvoice7.gst.gov.in](http://www.einvoice7.gst.gov.in); [www.einvoice8.gst.gov.in](http://www.einvoice8.gst.gov.in); [www.einvoice9.gst.gov.in](http://www.einvoice9.gst.gov.in); [www.einvoice10.gst.gov.in](http://www.einvoice10.gst.gov.in).

**99.4-3 JSON:** Invoice details in prescribed schema (INV-01) have to be reported to IRP in JSON format. 'JSON' stands for *JavaScript Object Notation*. It can be thought of as a common language for systems/machines to communicate between each other and exchange data. JASON format is generated by the ERP or Accounting software. This format is also used in GST system for reporting all data to GST System.

**99.4-4 Invoice Reference Number (IRN):** IRN is **not the same** as invoice number. Invoice number (e.g., ABC/1/2019-20) is assigned by supplier and is internal to business. IRN, on other hand, is a unique reference number (hash) generated and returned by IRP, on successful registration of e-invoice. IRN is a unique 64-character hash, e.g., 35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bbe.

**99.4-5 QR Code:** We have noted above that the IRP generates a QR code containing the unique IRN along with certain other key particulars. The QR code (which can be printed on invoice) enables offline verification of the fact whether the e-invoice has been reported on the IRP or not (using Mobile App etc.). The QR code consists of the following key particulars of e-invoice:

- a. GSTIN of Supplier
- b. GSTIN of Recipient
- c. Invoice number, as given by Supplier
- d. Date of generation of invoice
- e. Invoice value (taxable value and gross tax)
- f. Number of line items
- g. HSN Code of main item (line item having highest taxable value)
- h. Unique IRN (Invoice Reference Number/hash)
- i. Date of generation of IRN

IRN need not be printed on e-invoice since it is already embedded in the QR Code.

### 101.3 Particulars of revised tax invoice

A revised tax invoice should contain the following particulars:

| #  | Particulars   |                            |                              |  |  |
|--|---|----------------------------|------------------------------|--|--|
| 1  | The word " <b>Revised Invoice</b> ", wherever applicable, indicated prominently.  |                            |                              |  |  |
| 2  | Name, address and GSTIN of the supplier.  |                            |                              |  |  |
| 3  | A consecutive serial number. <sup>1</sup>   |                            |                              |  |  |
| 4  | Date of issue of the document.  |                            |                              |  |  |
| 5  | <table border="1"> <thead> <tr> <th>If recipient is registered</th> <th>If recipient is unregistered</th> </tr> </thead> <tbody> <tr> <td>Name, address and GSTIN/UIN of recipient</td> <td>Name and address of recipient and address of delivery, along with the name of State and its code</td> </tr> </tbody> </table> | If recipient is registered | If recipient is unregistered | Name, address and GSTIN/UIN of recipient | Name and address of recipient and address of delivery, along with the name of State and its code |
| If recipient is registered               | If recipient is unregistered  |                            |                              |  |  |
| Name, address and GSTIN/UIN of recipient | Name and address of recipient and address of delivery, along with the name of State and its code  |                            |                              |  |  |
| 6  | Serial number and date of the <b>corresponding</b> tax invoice or, as the case may be, bill of supply.  |                            |                              |  |  |
| 7  | Signature or digital signature of the supplier or his authorised representative.  |                            |                              |  |  |

### 103. BILL OF SUPPLY [S. 31(3)(c); R. 49]

A bill of supply *should* contain the following particulars:

| # | Particulars   |
|---|---|
| 1 | Name, address and GSTIN of the supplier.  |
| 2 | A consecutive serial number. <sup>2</sup>   |
| 3 | Date of its issue.  |
| 4 | Name, address and GSTIN/UIN, if registered, of the recipient.   |
| 5 | HSN Code for goods or services [see #5 of Table in para 98.3 for number of digits to be mentioned].   |
| 6 | Description of goods and/or services.   |
| 7 | Value of supply of goods and/or services taking into account discount or abatement, if any.   |
| 8 | Signature or digital signature of the supplier or his authorised representative (not required in case of issuance of an electronic bill of supply in accordance with Information Technology Act, 2000). |

In addition to the above, a **composition taxpayer** is required to mention the words "*composition taxable person, not eligible to collect tax on supplies*" at the top of the bill of supply issued by him [para 36].

Since bill of supply is issued for supplies where tax is not to be collected from the recipient, the above particulars do not include tax related details in a tax invoice like taxable value, rate of tax, amount of tax charged, etc.

### 105.3 Receipt & Refund Voucher - Particulars

A receipt/refund voucher *should* contain the following particulars:

| # | Particulars                               | Receipt voucher | Refund voucher |
|---|---|-----------------|----------------|
| 1 | Name, address and GSTIN of the supplier.  | √               | √              |
| 2 | A consecutive serial number. <sup>3</sup> | √               | √              |
| 3 | Date of its issue.                        | √               | √              |

<sup>1</sup> Not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, **unique for a FY.**

<sup>2</sup> Not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, **unique for a FY.**

<sup>3</sup> Not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, **unique for a FY.**

|    |  |   |   |
|----|--|---|---|
| 4  | Name, address and GSTIN/UIN, if registered, of the recipient.  | √ | √ |
| 5  | Number and date of receipt voucher issued.   | - | √ |
| 6  | Description of goods or services (for refund voucher, description of goods/services in respect of which refund is made)  | √ | √ |
| 7  | Amount of advance taken.   | √ | - |
| 8  | Amount of refund made.   | - | √ |
| 9  | Rate of tax (CGST, SGST, IGST, UTGST or cess).   | √ | √ |
| 10 | Amount of tax (i.e., tax charged for receipt voucher and tax paid for refund voucher) in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess). | √ | √ |
| 11 | Place of supply along with the name of State and its code, in case of a supply in the course of <b>inter-State</b> trade or commerce.                            | √ | - |
| 12 | Whether the tax is payable on reverse charge basis.  | √ | √ |
| 13 | Signature or digital signature of the supplier or his authorised representative.   | √ | √ |

### 106. INVOICE AND PAYMENT VOUCHER IN CASE OF RCM SUPPLY [S. 31(3)(f)/(g); R. 46, 52]

A payment voucher should contain following particulars:

| #  | Particulars   |
|----|---|
| 1  | Name, address and GSTIN of the supplier, if registered.   |
| 2  | A consecutive serial number. <sup>4</sup>   |
| 3  | Date of its issue.  |
| 4  | Name, address and GSTIN/UIN of the recipient.   |
| 5  | Description of goods or services.   |
| 6  | Amount paid.  |
| 7  | Rate of tax (CGST, SGST, IGST, UTGST or cess).  |
| 8  | Amount of tax payable in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess).                                      |
| 9  | Place of supply along with the name of State and its code, in case of a supply in the course of <b>inter-State</b> trade or commerce. |
| 10 | Signature or digital signature of the supplier or his authorised representative.  |

### 108. TRANSPORTATION OF GOODS WITHOUT ISSUE OF INVOICE – DELIVERY CHALLAN [R. 55]

The delivery challan should be serially numbered (not exceeding 16 characters, in one or multiple series) and should contain the following details:

| # | Particulars  |
|---|--|
| 1 | Date and number of the delivery challan.   |
| 2 | Name, address and GSTIN of the consigner, if registered.   |
| 3 | Name, address and GSTIN/UIN of the consignee, if registered.   |
| 4 | HSN code and description of goods.   |
| 5 | Quantity ( <i>provisional</i> , where the exact quantity being supplied is <i>not known</i> ).                         |
| 6 | Taxable value.   |
| 7 | Tax rate and tax amount – CGST, SGST, IGST, UTGST or cess, where transportation is for <b>supply</b> to the consignee. |
| 8 | Place of supply, in case of <b>inter-State</b> movement.   |
| 9 | Signature.   |

<sup>4</sup> Not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, **unique for a FY**.

## 109. CREDIT AND DEBIT NOTES

### 109.3 Particulars of credit note or debit note

There is no prescribed format but a credit or debit note *should* contain the following particulars:

| # | Particulars  |
|---|--|
| 1 | Name, address and GSTIN of the supplier.   |
| 2 | Nature of the document.  |
| 3 | A consecutive serial number. <sup>5</sup>  |
| 4 | Date of issue of the document.   |
| 5 | Name, address and GSTIN/UIN, if registered, of the recipient.  |
| 6 | Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is <b>unregistered</b> .         |
| 7 | Serial number(s) and date(s) of the <b>corresponding</b> tax invoice(s) or, as the case may be, bill(s) of supply.   |
| 8 | Value of taxable supply of goods or services, rate of tax and the amount of the tax <i>credited</i> or, as the case may be, <i>debited</i> to the recipient. |
| 9 | Signature or digital signature of the supplier or his authorised representative.   |

### 109.4 Clarification on procedure in respect of return of time expired drugs or medicines

The common trade practice in the pharmaceutical sector is that the drugs or medicines (“goods”) are sold by the manufacturer to the wholesaler and by the wholesaler to the retailer on the basis of an invoice or bill of supply, as case may be. Such goods have a defined life term (date of expiry). **Expired** goods are returned to the manufacturer through the supply chain. It has been clarified vide *Circular 72/46/2018-GST* that retailer/wholesaler can return time expired goods **either** by (A) treating it as fresh supply (discussed in para 80.4) or (B) issuing Credit Note (discussed below).

- The manufacturer/wholesaler who has supplied the goods to the wholesaler/retailer, as the case may be, has the option to issue a **credit note** in relation to the time expired goods returned by the wholesaler/retailer, as the case may be. The retailer/wholesaler may return the time expired goods by issuing a delivery challan. There is no time limit for issuance of a credit note except with regard to adjustment of tax liability in case of credit notes issued till 30 November following the end of FY and those issued after it.
- If credit note is issued within the time limit, tax liability may be adjusted by the supplier, subject to the condition that the person returning the time expired goods has either not availed the ITC or if availed has reversed the ITC so availed against the goods being returned.
- However, if the time limit has lapsed, a credit note may still be issued by the supplier for such return of goods but the tax liability cannot be adjusted by him in his hands. There is no requirement to declare such credit note on the common portal by the supplier (i.e., by the person who has issued the credit note) as tax liability cannot be adjusted in this case.
- Where the time expired goods, which have been returned by the retailer/wholesaler, are destroyed by the manufacturer, he/she is required to reverse the ITC attributable to the manufacture of such goods u/s 17(5)(h) [para 80.4]. This has been illustrated below.

<sup>5</sup> Not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, **unique for a FY**.

**ILLUS 109.2:**

| Case | Date of supply of goods from manufacturer or wholesaler TO wholesaler or retailer | Date of return of time expired goods from retailer or wholesaler TO wholesaler or manufacturer | Treatment in terms of tax liability & credit note  |
|------|---|--|--|
| 1    | 1 July 2023   | 20 September 2024  | Credit note can be issued by the supplier (manufacturer / wholesaler) and the same can be uploaded by him on the common portal. Subsequently, tax liability can be adjusted by such supplier provided the recipient (wholesaler / retailer) has either not availed the ITC or if availed has reversed the ITC. |
| 2    | 1 July 2023   | 20 December 2024   | Credit note can be issued by the supplier (manufacturer / wholesaler) but there is no requirement to upload the same on the common portal. Subsequently tax liability cannot be adjusted by such supplier.   |

Though the above stated circular discusses the scenarios in relation to return of goods on account of expiry, it may be applicable to such other scenarios where the goods are returned on account of reasons other than the one detailed above.

**110. E-WAY BILL****110.15 E-way bill not required to be generated**

In the following *additional* cases as well, no e-way bill is required to be generated:

**A: Based on category of goods**

5. Where the goods being transported are exempt from tax under Notification 7/2017-CT(R) and Notification 26/2017-CT(R).<sup>6</sup>
6. Where empty cargo containers are being transported.
7. Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.

**C: Based on area of transportation**

3. Where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs.
4. Where the goods are being transported:
  - a. under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
  - b. under customs supervision or under customs seal;
5. Where the goods being transported are transit cargo from or to **Nepal** or **Bhutan**.

**D: Based on consignor/consignee**

1. Any movement of goods caused by defence formation under Ministry of Defence as a consignor or consignee.

**110.17 Verification of documents and conveyances [Rule 138B]**

Commissioner (or an officer empowered by him in this behalf) can authorize proper officer to **intercept** any conveyance to **verify** e-way bill in physical or electronic form for **all** inter-State and intra-State movement of goods. The Commissioner shall get RFID readers installed at places where the verification of movement of goods is required to be carried out. Verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

<sup>6</sup> Supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers; Certain supplies to Nuclear Power Corporation of India Ltd.

Physical verification of conveyances shall be carried out by authorised proper officer. However, on receipt of specific information on **evasion** of tax, physical verification of a specific conveyance can also be carried out by *any other* officer after obtaining necessary approval of Commissioner (or an officer authorised by him in this behalf).

#### **110.18 Inspection and verification of goods [Rule 138C]**

A **summary** report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of Form GST EWB-03 within 24 hours of inspection and the **final** report in Part B of the said Form shall be recorded within 3 days of such inspection.

Where circumstances so warrant, the Commissioner (or any other officer authorised by him) may, on sufficient cause being shown, extend the time for recording of the **final** report for a further period **not exceeding 3 days**.

The period of 24 hours or, as the case may be, 3 days is counted from the **midnight** of the date on which the vehicle was intercepted.

Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State/UT or in any other State/UT, no further physical verification of the said conveyance shall be carried out **again** in the State/UT, unless a specific information relating to **evasion** of tax is made available subsequently.

#### **110.19 Facility for uploading information regarding detention of vehicle [Rule 138D]**

Where a vehicle has been intercepted and detained for a period **exceeding 30 minutes**, the transporter may upload the said information in the prescribed Form on the common portal.<sup>7</sup>



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<sup>7</sup> This works as a check against excessive use of power by the proper officer. The detention report will go to the concerned senior GST State/Central officer for redressal of grievance.