E-INVOICE

E-Invoice System

User Manual – Bulk Generation & Cancellation Tool

Version: 1.01

National Informatics Centre
New Delhi

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List of Abbreviations

Abbreviation	Full Form
IRP	Invoice Registration Portal
IRN	Invoice Reference Number
GSTIN	Goods and Services Tax Identification No
B2B	Business To Business
SEZ	Special Economic Zone
ITC	Input Tax Credit
EWB	e-Way Bill
GSP	Goods and Services Tax Suvidha Provider
GST	Goods and Services Tax
QR Code	Quick Response Code
NIC	National Informatics Centre

1. Introduction

1.1 Background

The GST Council has approved introduction of 'E-invoicing' or 'electronic invoicing' in a phased manner for reporting of business to business (B2B) invoices to GST System.

Since there was no standard for e-invoice existing in the country, standard for the same has been finalized after consultation with trade/industry bodies after keeping the draft in public place. Having a standard is a must to ensure complete inter-operability of e-invoices across the entire GST eco-system so that e-invoices generated by one software can be read by any other software, thereby eliminating the need of fresh data entry – which is a norm and standard expectation today. The machine readability and uniform interpretation is the key objective. This is also important for reporting the details to GST System as part of Return. Apart from the GST System, adoption of a standard will also ensure that an e-invoice shared by a seller with his buyer or bank or agent or any other player in the whole business eco-system can be read by machines and obviate and hence eliminate data entry errors.

E-invoicing in India will be a big move, due to the volume of business transactions undertaken every day, as well as the plethora of different, non-standardized formats used in invoice generation. The main objective is to enable interoperability across the entire GST eco-system i.e.an e-invoice generated by one software should be capable of being read by any other software. Basically, through machine readability, an invoice can be uniformly interpreted.

1.2 Purpose and Intended Audience

This document aims to explain the operational procedure on how to use offline tool to generate the bulk e-invoice generation. It is expected that the document will also be useful for the taxpayers, tax consultants and the software companies to adopt the designed standard.

This document aims to explain the operational procedure on how to use offline tool to generate the bulk e-invoices. This document is intended for registered taxpayers under GST, who are the main stakeholders of e-invoice system under GST.

1.3 Scope
The scope of this document covers:

- What is E-invoice
- Using Invoice Bulk Upload tool
- Bulk IRN Cancellation
- Bulk EWB Generation

1.4 URL or Web site address
https://einvoice1-trial.nic.in/

2. What is E-invoice?

E-Invoicing is a process in which all the invoices created by accounting software will be authenticated electronically by GSTN for further use (like return preparation, E-way bill creation).

There are lots of myths or misconception about e-invoice. E-Invoice does not mean generation /creation of invoice from central portal or tax department because practically it is not possible it will create unnecessary restrictions on trade and industry and different industry have different business requirement, which cannot be met out by software.

E-Invoice is a submission of already generated Invoices from accounting software to GST Portal and we all are aware that there are hundreds of accounting & billing software, which generate invoices, but they all use their own formats to store information electronically and data in such different-different formats cannot understand by the GST System, hence it was not possible to submit the data from accounting software to GST System.

So, need was felt to issue a standard format (Schema) in which data will be shared with other systems, although from user prospective it's same as earlier, there would not any change in print or electronically creation of invoice. Only standard schema needs to be implemented by all the accounting and billing software so that it can generate JSON of each invoice in such format which can be uploaded on GST Portal for further authentication and approval.

2.1 Benefits on E-Invoicing System

The major benefits of e-Way Bill system are as follows:

- **Standardization**: One time reporting on B2B invoice data in the form it is generated to reduce reporting in multiple formats (one for GSTR-1 and the other for e-way bill).
- **Automation**: Auto-generation of Sales and Purchase Registers (ANX-1 and ANX-2). To generate Sales and purchase register (ANX-1 and ANX-2) from this data to keep the Return (RET-1 etc.) ready for filing under New Return. e-Way bill can also be generated using e-Invoice data
- **Seamless Reconciliation**: Reconciliation and data verification between suppliers and recipient will be seamless and thus provide better control over input tax credit computation and claim.
- **Lesser Compliance**: Reduction in overall compliance burden. Substantial reduction in input credit verification issues as same data will get reported to tax department as well to buyer in his inward supply (purchase) register.
- **Elimination of fake invoices**: Reduction of tax evasion, System level matching of input credit and output tax.
- **Information Availability**: Near real-time availability of information to all the relevant participants in the supply chain.
- On receipt of info thru GST System as buyer can do reconciliation with his Purchase Order and accept/reject in time under New Return
- **Environment friendly**: The need of the paper form of the multiple copies of way bill is eliminated. Hence, the tons of paper are saved per day.

- Officials saved of monotonous work collecting and matching the manual work with the returns of the taxpayers.

2.2 Objective

E-invoicing in India will be a big move, due to the volume of business transactions undertaken every day, as well as the plethora of different, non-standardised formats used in invoice generation. The main objective is to enable interoperability across the entire GST eco-system i.e. an e-invoice generated by one software should be capable of being read by any other software. Basically, through machine readability, an invoice can be uniformly interpreted.

In addition to the above, this new system of e-invoicing aims to make invoice reporting an integral part of a business process and remove the tedious task of invoice-compilation at the end of a return period. Claiming fictitious Input Tax Credit (ITC) by raising fake invoices is also one of the biggest challenges currently faced by tax authorities. The e-invoice system will help to curb the actions of unscrupulous taxpayers and reduce the number of fraud cases as the tax authorities will have access to data in real-time.

2.3 Stakeholders

The objective behind introducing e-invoice is to effectively address the expectations and concerns of the stakeholders by leveraging the use of ITC (Input Tax Credit).

3. Offline Method of Bulk IRN Generation

The sheer number of invoices raised by large businesses can be staggering and tedious for the taxpayer to generate Invoice Reference Number (IRN). Bulk IRN generation facility is provided by the Invoice Registration Portal (IRP) where multiple invoices can be uploaded at once. Generation of IRN is the responsibility of the supplier who will be required to report the same to Invoice Registration Portal (IRP) for authentication, After successful verification, the portal will generate a unique Invoice reference number (IRN) and digitally sign the e-invoice and a QR code.

The e-invoice system being implemented by tax departments across the globe consists of two important parts namely,
a) Generation of invoice in a standard format so that invoice generated on one system can be read by another system.
b) Reporting of e-invoice to a central system.

Step by Step Process to Generate Invoice reference number

The e-invoice system provides a provision of offline method to generate the multiple Invoice reference number in one-go by the tax payers.
In order to download this tool, visit the trial e-invoice portal. Go to **Help> Tools > Bulk Generation Tools** option provided in E-Invoice portal as shown below. Please make sure you are using 2010, or higher version of MS office.
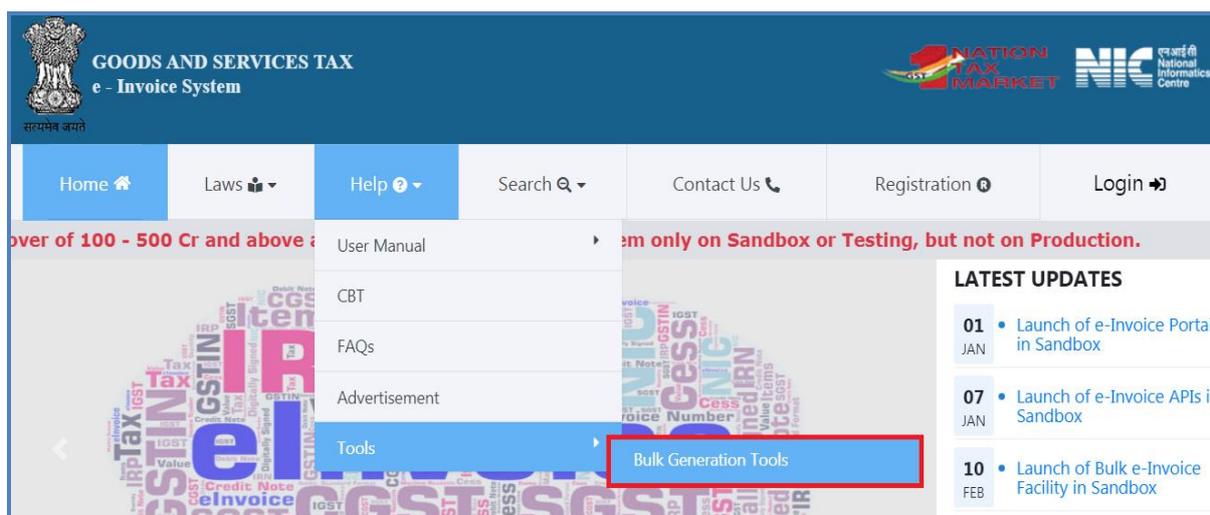
Figure 1: Bulk Generation Tool

E-invoicing system will display 4 different JSON preparation Tools as **Format A, Format B, Format C and Format D**. These formats have been made as per the requirements of different classes of tax payers and transactions.
Taxpayer can select and download the most appropriate format of JSON preparation tool as shown below under 'Bulk generation Tools'.

Figure 2: Bulk Generation Tool- Attributes.

E-Invoice JSON Preparation – Format A:

Format A consists of a **single worksheet** in which invoice and items details can be entered to prepare JSON file to upload the large number of e-Invoices by a single upload to the Invoice Registration Portal (IRP). Businesses having 1 or 2 items in the invoice can use this format. This format is advisable for invoices with B2B transactions. The seller GSTIN details are entered in the Profile as a onetime entry. As the item details are entered in the same worksheet, it is to be ensured that the same invoice details repeat for all the items of the invoice.

Payment details and Reference details cannot be entered in Format A.

			Document Details			Buyer Details															
Supply Type Code*	Reverse Charge	e-Comm GSTIN	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	Is_Service*	HSN code*	Bar code	Quant
B2B	Yes		Tax Invoic	DES1234	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1235	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1236	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1237	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1238	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1239	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1240	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		
B2B	Yes		Tax Invoic	DES1241	01/06/2020	03BZNPM	CHANDRA	CHANDRA	PUNJAB	DEHRADU		DEHRADUM	140407	PUNJAB			1	Sunflower Oi	No	1001		

Figure 3: E-Invoice JSON Preparation – Format A

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E-Invoice JSON Preparation – Form B:

Format B Consists of a **two worksheets** in which invoice and items details can be entered separately. This format is advisable for the businesses having many items in the invoice. As the item details are entered in different worksheet, ensure that every item will be referenced with Document number, Document type and document date of the invoice. Payment details and Reference details cannot be entered in Format B.

The other information such as Export details can be entered in the Invoice worksheet itself. If e-waybill needs to be generated, the part-B details can also be entered in the Invoice sheet.

Figure 4: E-Invoice JSON Preparation – Format B

E-Invoice JSON Preparation – Form C:

Format C consists of a **five worksheets** in which invoice details, items details, payment details, reference details and additional details can be entered separately.

This format is advisable for the businesses having many items in the invoice with payment details and reference details etc. As the item details are entered in different worksheet, ensure that every item will be referenced with Document number, Document type and document date of the invoice. The other information such as Export details can be entered in the Invoice sheet itself. If e-waybill needs to be generated, the part-B details can also be entered in the Invoice sheet.

Figure 5: E-Invoice JSON Preparation – Format C

E-Invoice JSON Preparation – Form D:

Format D consists of a **single worksheet** in which invoice details, items details, payment details, reference details and additional details can be entered in the same worksheets.

This format is advisable for the businesses having large number of items in the invoice having payment details and reference details etc. The other information such as Export details can be entered in the Invoice sheet.

If e-waybill needs to be generated, the part-B details can also be entered in the Invoice sheet itself.

Figure 6: E-Invoice JSON Preparation – Format D

After downloading the aforementioned utility, follow these steps:

Step 1: Enter all the seller GSTIN details as required in the 'Profile' sheet.

Step 2: Enter all the details of the invoices in the necessary fields as given in the 'Invoice' sheet.

Step 3: Once the invoice details are entered, to ensure that e-invoice schema is followed, validate the details using the 'Validate' button.

	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC
	Product Description *	Is_Service *	HSN code *	Bar code	Quantity	Free Quantity	Unit	Unit Price *	Gross Amount *	Discount	Pre Tax Value	Taxable value *	GST Rate (%) *	Igst Amt(Rs)	Cgst Amt (Rs)	Sgst Amt (Rs)	Cess Rate (%)	Cess Amt Adval (Rs)	Cess Non Adval Amt (Rs)	State Cess Rate (%)	State Cess Adval Amt (Rs)	State Cess Non-Adval Amt (Rs)	Other Charge
10	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
11	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
12	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	89998.2	89998.2	0	11	109997.8	1000	25	249995	5000	1000
13	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	89998.2	89998.2	0	11	109997.8	1000	25	249995	5000	1000
14																							
15																							
16																							
17	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
18	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
19	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
20	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
21	steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
22																							

	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ
	Batch Name	Batch Expiry Dt	Warranty Dt	Total Taxable value *	Cgst Amt	Sgst Amt	Igst Amt	Cess Amt	State Cess Amt	Round off	Total Invoice value *	Shipping Bill No	Shipping Bill Dt	Port	Refund claim	Foreign Currency	Country Code	Trans ID	Trans Name	Trans Mode *	Distance *	Trans Doc No.
10	batch	01/02/202	01/02/202	999980.00	0	0	179996.4	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
11	batch	01/02/202	01/02/202	999980.00	0	0	179996.4	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
12	batch	01/02/202	01/02/202	999980.00	89998.2	89998.2	0	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
13	batch	01/02/202	01/02/202	999980.00	89998.2	89998.2	0	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
14																						
15																						
16																						
17	batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
18	batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
19	batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
20	batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
21	batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPMS	NIC TEST	Road	32	223
22																						

Figure 7: Bulk Generation Tool: Format

E-Invoice System

	Document Details				Buyer Details									
Supply Type code *	Reverse Charge	e-Comm GSTIN	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

Welcome | Profile | eInvoice | Master Codes | Sample Invoice | Format A-B | Schema | Validation | FAQ's

Step 4: Upon successful validation, click on the 'Prepare JSON' button. The JSON file will now be generated containing details of the multiple invoices entered.

Taxpayer logs in to the E-Invoice system and uploads the file containing the multiple requests for IRN. Ensure that the size of the JSON file is not more than 2MB. The system then generates the IRN for all these requests one-by-one and shows the result in table. A summary of the contents of the JSON file will be displayed. Otherwise it shows error details. The table details can be downloaded into user's system for further use and action.

Note: Read all the instructions, specifications, and validations in the welcome sheet of the tool. This will guide you on how to proceed further. You can refer to the master codes and validation sheets, to cross-verify that the data entered is valid. Also, you can refer to the sample e-invoice sheet for sample invoices entered.

Generating Bulk IRN

Step1: To generate a Bulk Invoice reference numbers, user needs to select the sub option '**Bulk Upload'** under '**e-invoice'**. On clicking this option, the following screen will be displayed.
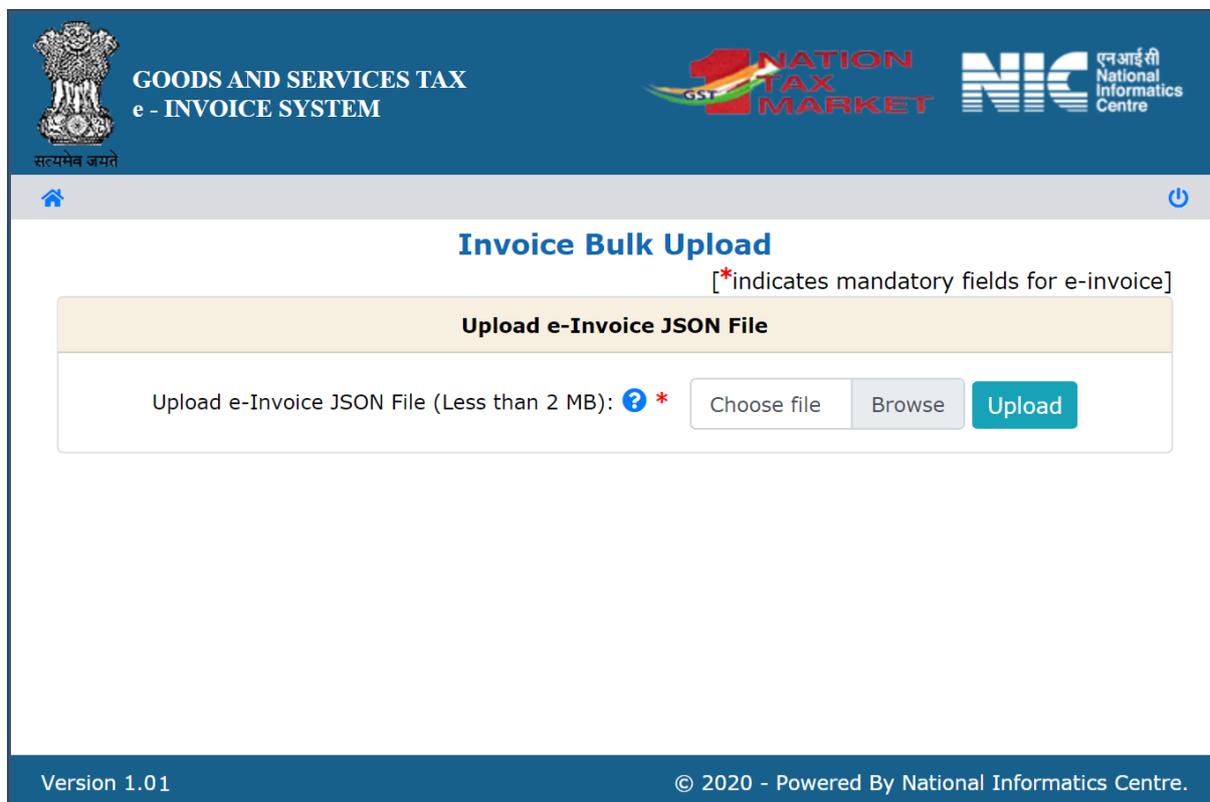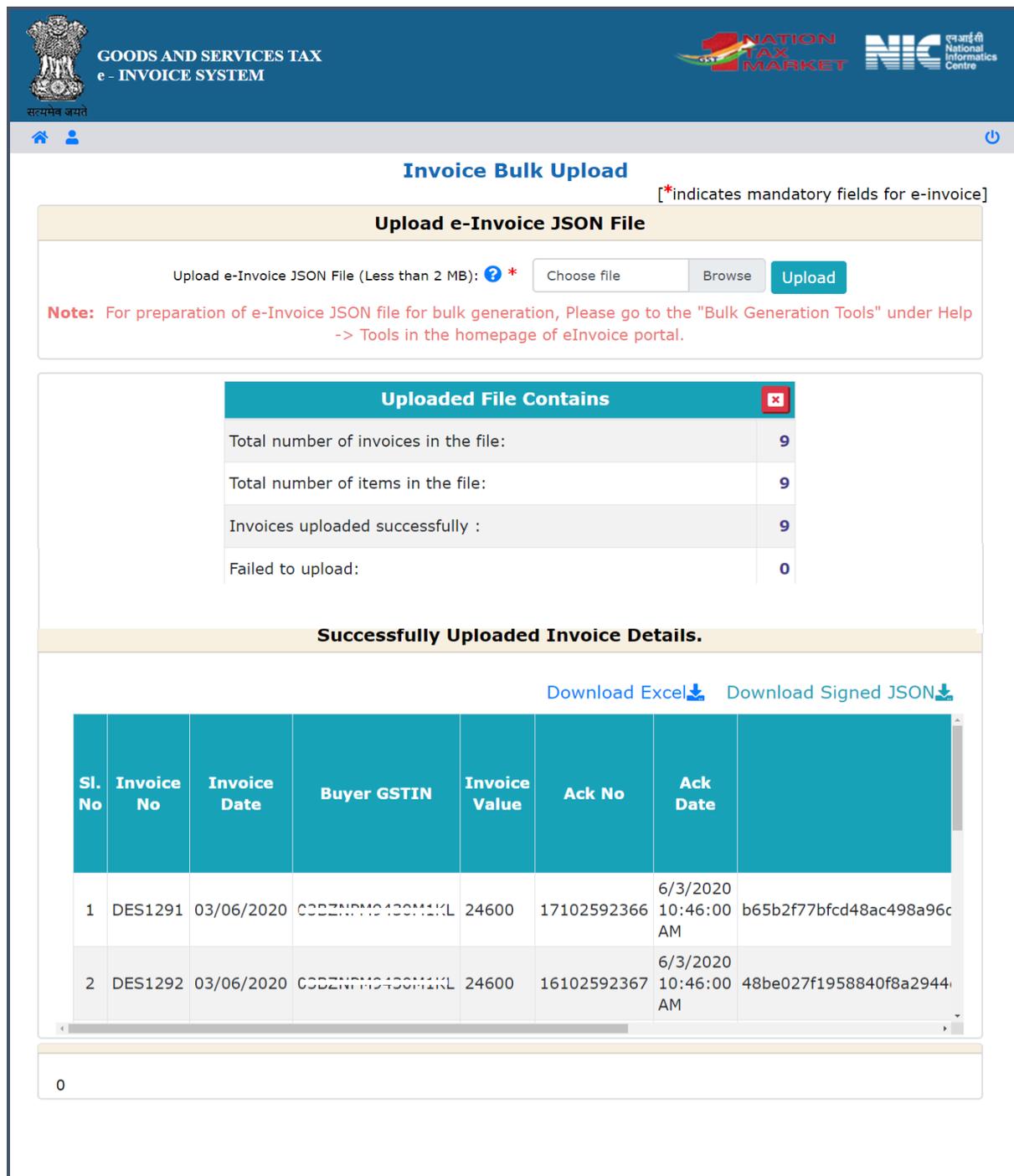

Figure 8: Generating and Uploading Bulk Update IRN form 1

Step 2: Upload JSON: On click of '**Browse**' button, the system will request to select the JSON file. User has to upload the IRN request file (maximum allowed file size for upload is 2 MB) to the e-invoice system. After IRN request file is uploaded the following screen will be displayed.

Step 3: Generation of IRN: Next on click of 'Confirm button the system processing the JSON file and generates the e-invoices and displays the **64 character length Invoice reference number** for each request. If it is not possible it will show the appropriate error for each request.

Figure 9: Generating and Uploading Bulk Update IRN form 2

The user can export the e-invoices in excel file by clicking on '**Download Excel**".

IRN (Invoice Reference Number of 64 character length) shall be unique to each invoice and hence be the unique identity for each invoice for the entire financial year in the entire GST System for a taxpayer.

The system will also update the invoice details to E-Waybill system. E-Way bill system will create Part-A of e-way bill using this data to which only vehicle number will have to be attached in Part-B of the e-way bill.

Please Note:

1. The hash computed by e-invoice system will become the IRN (Invoice Reference Number of 64 character length) of the e-invoice.
2. The JSON must conform to the e-invoice schema (standards) that is published and have the mandatory parameters. The optional parameters can be according to the business need of the supplier.
3. Downloading the Bulk IRN Generation Tool is a one-time activity. However, the Tool may get updated in future. So, always use the latest version available on the E-Invoice Portal.

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4. Bulk IRN Cancellation

The provision has been provided to the taxpayer to cancel the invoice reference number in bulk for various reasons like incorrect entry, duplicate entry etc.

Note: Before going for bulk IRN Cancellation, the user should have the "e-Invoice Cancel by IRN JSON File" ready in hand that is intended to be cancelled.

For preparation of e-Invoice JSON file for bulk IRN cancellation, Please go to the "Bulk Generation Tools" under Help -> Tools in the homepage of e-invoice portal and download "E-Invoice Cancel by IRN - JSON Preparation" tool.

Step 1: To cancel bulk IRN, user taps the 'Bulk IRN Cancel' sub-option under 'E-invoice' in menu then the below screen will be displayed.
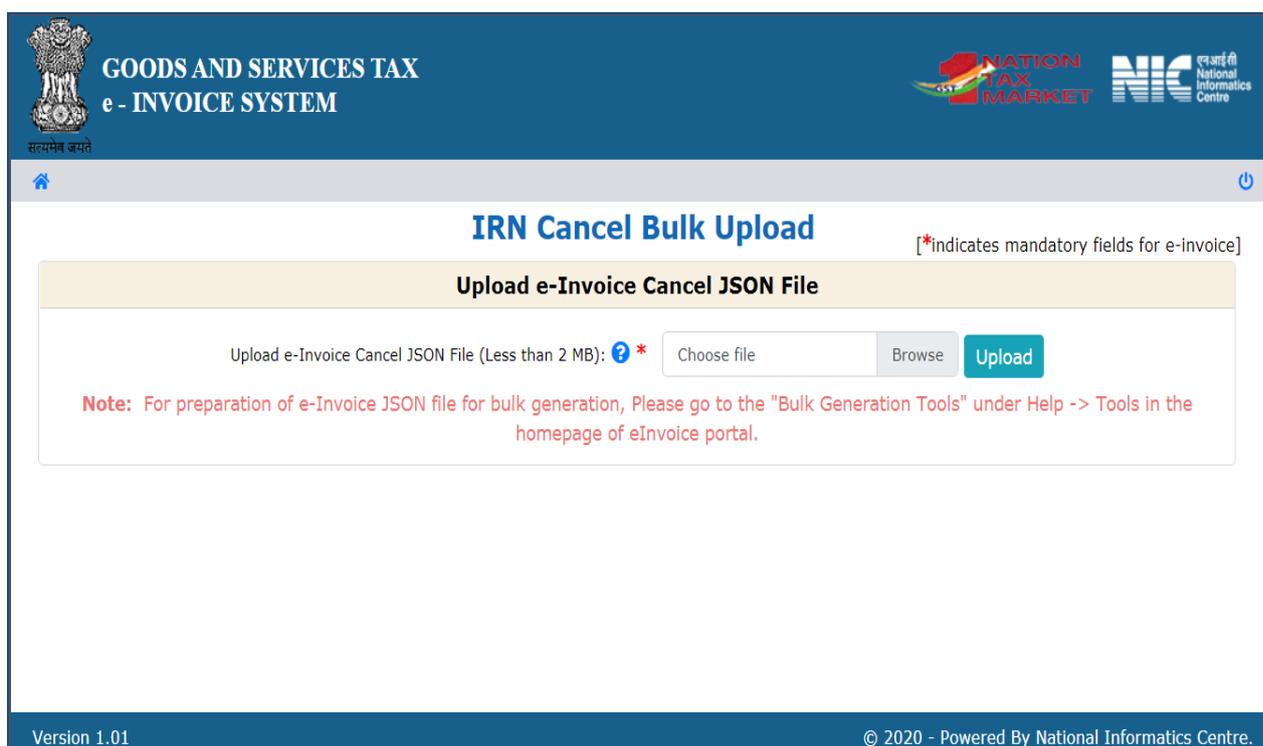

Figure 10: Bulk IRN cancellation form 1

Step 2: Upload JSON: On click of 'Browse' button, the system will request to select the JSON file. User has to upload the Bulk IRN Cancel request file (maximum allowed file size for upload is 2 MB) to the e-invoice system.

Figure 11: Bulk IRN cancellation form 2

Step 3: After processing the JSON file, the system e-invoice system will cancel IRN and displays status as cancelled. If it is not possible it will show the appropriate error for each request.

5. E-waybill Generation using Invoice Registration Number (IRN)

Bulk e-way bill generation facility using IRN is offered by the Government to businesses that generate a substantial number of transactions each day. Bulk e-way bill generation facility is a simple solution for generating multiple e-way bills using IRN in a one-time process.

For generating a Bulk e-Way Bill using IRN the user needs to have the EWB bulk convertor or the excel file, which helps the user to create request for multiple EWB's through IRN in a single JSON file.

Note: For preparation of e-Invoice JSON file for bulk generation, Please go to the "**Bulk Generation Tools**" under **Help -> Tools** in the homepage of e-invoice portal and download **"E-Waybill Generation by IRN - JSON Preparation**" tool.

Step 1: To generate a Bulk e-Way Bills using IRN, user needs to tap sub option '**Bulk E-Way Bill**' under the option '**E-Waybill**'. On clicking this option, the following screen will be displayed.

Figure 12: Generating Bulk EWB through IRN form 1

Step 2: Upload JSON: On click of '**Browse**' button, the system will request to select the JSON file. User has to upload the Bulk EWB through IRN request file (maximum allowed file size for upload is 2 MB) to the e-invoice system. After Bulk EWB request file is uploaded the following screen will be displayed.

Figure 13: Generating Bulk EWB through IRN form 2

After processing the JSON file, the system generates the E-Way Bills with success message and shows the e-way bill no. for each request. If it is not possible it will show the appropriate error for each request.

Summary

- E-invoices will not be generated at the IRP Portal.

- E-Invoice schema issued by GST System will be used by the all kind of businesses. The Schema has mandatory and non-mandatory fields, mandatory fields has to be filled by all the taxpayers. Non-mandatory field is for the business to choose.

- E-Invoice will be authenticated with the digital signature of the IRP.

- Each E-Invoice will be uploaded for registration on IRP within time line.

- E-Invoice mechanism has an option to cancel the invoice within 24 hours of registration of IRP.