e-Invoicing under GST is a game changer system. The system involves reporting of the B2B and Export invoices being issued by the taxpayers to their customers, on the government portal and obtaining a unique Invoice Reference Number (IRN). Its a faceless system with major thrust on API integration so that the eco-system can exchange the data electronically. The e-Invoice Portal returns the Signed QR code and Signed invoice back to the taxpayers. The standardized e-invoice format, based on international standard (UBL/PEPPOL), has led to machine readability, enhanced interoperability and uniform interpretation in the entire eco-system.

**IMPACT**

- Standardized and inter-operable invoice
- Auto generation of GST Returns and e-Way Bill
- Faster credit of ITC and elimination of fake invoices
- Ease of doing business

- Request for IRN Generation by Supplier
- Supplier Receives IRN, Signed Invoice & QR Code and e-Way Bill (optional)
- E Invoice shared with GST Department and Transporter
- Transporter uses IRN details
- E Way Bill is generated by Transporter

[https://einvoice1.gst.gov.in](https://einvoice1.gst.gov.in)
Beginning of E Invoice in India for Taxpayers with Annual Aggregate Turn Over (AATO) > 500 Cr.

E Invoice extended to taxpayers with Annual Aggregate Turn Over (AATO) between 100 Cr. and 500 Cr.

Oct-20  Nov-20  Dec-20  Jan-21  Feb-21  Mar-21

5 Crore IRN  10 Crore IRN  16 Crore IRN  23 Crore IRN  31 Crore IRN  39 Crore IRN

KEY STATISTICS

36910
Taxpayers with Annual Aggregate Turn Over (AATO) more than Rs. 500 Cr are generating e-Invoices

52595
Taxpayers with Annual Aggregate Turn Over (AATO) between Rs 100 Cr-500 Cr are generating e-Invoices

FEATURES

Generation of IRN for B2B and Export Invoices

Digital Signing of e-Invoice and QR Code

Seamless integration with E-Way Bill system

Various modes of generation like API, Bulk upload and Offline Tools

Registration for API, MIS Reports and Bulk Print of Invoice

‘GePP’ – An offline tool for Bulk generation of IRN

Verification of IRN by department and others

E-Invoice Analytics

Daily SMS of statistics for taxpayers

IRNs Generated as on 31-Mar-21
Number of Taxpayers generating e-Invoices (in Nos.)

- Taxpayers with AATO more than Rs 500 Cr
- By taxpayers with AATO between Rs 100 - 500 Cr and above Rs 500 Cr

<table>
<thead>
<tr>
<th>Month</th>
<th>Oct-20</th>
<th>Nov-20</th>
<th>Dec-20</th>
<th>Jan-21</th>
<th>Feb-21</th>
<th>Mar-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>28299</td>
<td>32186</td>
<td>40517</td>
<td>72642</td>
<td>76826</td>
<td>85106</td>
<td></td>
</tr>
</tbody>
</table>

Number of e-Invoices based on Top 5 Sectors (Nos. in Lakhs)

- Textiles and Textile Articles
- Electrical machinery and equipment
- Automobiles
- Mineral Products
- Communication Services

The above chart indicates e-Invoices in Sectors by:

i) Taxpayers (companies) having Annual Aggregate Turn Over more than Rs. 500 Cr from 1st Oct 2020

ii) Taxpayers (companies) having Annual Aggregate Turn Over between Rs 100 - 500 Cr and above Rs 500 Cr from 1st Jan 2021

Road Ahead..

- Turnover-wise phased rollout for e-Invoice generation
- Offline form and mobile based system for e-Invoice generation
- Advanced e-Invoice Analytics
- Rollout of second e-Invoice portal
- Improvements in validations and verifications to control fraudulent invoices
- Phased roll-out for B2C invoices

Website: www.nic.in
Contact: sio-kar@nic.in

National Informatics Centre
A-Block, Lodhi Rd, CGO Complex, New Delhi-110003