

# NATIONAL INFORMATICS CENTRE

## **E-INVOICING SYSTEM FOR E-COMMERCE OPERATORS**

The e-invoicing system is also available for the E-Commerce Operators (ECO) to report the invoices to the Invoice Registration portal, generated by them on behalf of the suppliers. The e-invoicing system identifies the e-Commerce operators based on the taxpayer type in the GST registration details. The taxpayer having the type as 'TCS' will be enabled for reporting invoices on the e-invoicing system as e-Commerce Operator.

However, it is important to note that E-commerce transactions can be reported by the E-commerce operators with "EcmGstin" attribute as their GSTINs. This means to say, that apart from specifying the Seller GSTIN in the payload, it is mandatory to specify the e-Commerce operator GSTIN in the "EcmGstin" attribute of the schema by e-Commerce Operator when he logs in using his user credentials.

### **1. e-Invoice APIs available for e-Commerce Operators**

- Generate IRN (for self or on behalf of suppliers)
- Cancel IRN (applicable to only for those IRNs, generated by e-Commerce operator)
- Generate E-Waybill
- Cancel E-waybill (applicable to only for those IRNs generated by e-Commerce operator)
- Get IRN (applicable to only for those IRNs, generated by e-Commerce operator)

### **2. Scope of Access to IRNs generated by e-Commerce operator and Supplier**

Accessible to	e-Commerce operator	Supplier
IRNs generated by e-Commerce operator	Yes	Yes
IRNs generated by Supplier	No	Yes
IRNs cancelled by e-Commerce operator	Yes	Yes
IRNs cancelled by Supplier	No	Yes
Generation of EWB for IRN generated by e-Com. operator	Yes	Yes
Generation of EWB for IRN generated by Supplier	Yes	Yes

### **3. Process for integrating on the Sandbox system**

The following procedure has to be followed by the e-Commerce operators to integrate their ERP systems to the sandbox system of IRP.

- The Registration module in the sandbox system has an option 'E-Commerce Operator'
- The e-Commerce Operator may select this option and enter the GSTIN of type 'TCS' and get registered in the sandbox portal, by authenticating with OTP sent to the GSTIN registered mobile.
- API credentials such as Client-Id, Client-Secret, User-name and Password may be generated.
- On logging into the sandbox tool, there is no need to add the GSTINs.
- The payload to generate the IRN may be prepared and tested in the sandbox tool.
- As already mentioned, the payload shall contain the Seller GSTIN, Buyer GSTIN and also the e-Commerce GSTIN along-with other details.
- All other validations and schema and procedure mentioned in the sandbox portal may be followed.
- While using the 'Cancel IRN', 'Generate EWB by IRN', 'Cancel EWB', 'Get IRN', send the 'Supplier GSTIN' in addition to other parameters.

### **4. Process for integrating on the Production system**

The following procedure may be followed by the e-Commerce operators to integrate their ERP systems to the production system of IRP.

- The TCS registered taxpayer will need to do login registration in the Invoice registration portal (<https://invoice1.gst.gov.in>). If already registered, the taxpayer can login to the Invoice registration portal.
- Select the API registration.
- Submit the application for whitelisting the IPs along with summary test report. Up to 4 Indian Static IPs are allowed.
- On submission of the application, the network team will scrutinize and whitelist the IPs.
- API credentials such as Client-Id, Client-Secret, User-name and Password may be generated.
- Create the username and password for the other PAN related GSTINs by selecting the above GSTIN.
- Use above credentials, the payload to generate the IRN, may be prepared and IRN may be generated.
- As already mentioned, the payload will contain the Seller GSTIN, Buyer GSTIN and also the e-Commerce GSTIN along with other details.