

E-Invoicing & Dynamic QR Code – The Ultimate GST MASTER SUMMARY

Description



E-Invoice & Dynamic QR Code — Master Summary

All rules, thresholds, exemptions, penalties, latest advisory and more, packed in ONE place! 

E-INVOICE AND DYNAMIC QR CODE UNDER GST – MASTER SUMMARY!!

1. Legal Provisions & Framework

Sec. 31 Mandates issuance of tax invoice

R.48(4) Certain registered persons must generate invoice by uploading details on IRP to obtain IRN

R48(5) Invoice without IRN = not valid invoice

2. Applicability Based on Turnover (AATO)

AATO Threshold	Effective Date	AATO Threshold	Effective Date
> ₹500 Cr	01-Oct-2020	> ₹20 Cr	01-Apr-2022
> ₹100 Cr	01-Jan-2021	> ₹10 Cr	01-Oct-2022
> ₹50 Cr	01-Apr-2021	> ₹5 Cr	01-Aug-2023

- Turnover threshold is to be checked for any financial year from FY 2017-18 onwards.

ONCE APPLICABLE, ALWAYS APPLICABLE

- If turnover exceeds threshold in current year, e-invoicing becomes applicable **from the next FY.**
- However, A Taxpayer having TO below 5 crore can **VOLUNTARILY Opt** for Einvoice using:
<https://einvoice1.gst.gov.in/Home/Enablement>

3. Exemptions for E-Invoicing

SEZ Units (not developers)	Banks, NBFCs, Financial Institutions, Insurers	Goods Transporters
Passenger transport services	Multiplex cinemas (film exhibition only)	Govt. Departments

"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover, we are not required to prepare an invoice in terms of the provisions of the said sub-rule" – Declaration Required by exempted Dealers on Each Invoice

Exemption is to entity as a whole and is not restricted by the nature of supply/transaction – Circular 186/18/2022

4. Recent Advisory (w.e.f. 01-Apr-2025)

- 30-day time limit to report invoice on IRP for AATO > ₹10Cr [Eg: Inv dt 01-Apr must be reported by 30-Apr]
- CAUTION: IRN generation on a later date is only a facilitation by NIC Portal. However, if goods are intercepted during transit, only a valid e-invoice (not normal invoice) is accepted as per Rule 48(5).
- Non-reporting = No IRN generation = Invoice not valid

5. Requirement of Dynamic QR Code on B2C Invoices – w.e.f. 1st Apr 2021(after multiple extensions)

- For Registered Person having AATO > 500 CR for **any FY** starting from 2017-18 onwards
- Not Applicable on Insurer, Banking Company or a Financial Institution, GTA, Passenger Transportation Service Provider, Cinema and Multiplex, OIDAR services providers,
- If the supplier **digitally displays** a Dynamic QR Code and the B2C invoice contains a payment reference (transaction ID, UPI reference, etc.) linked to it, the invoice shall be deemed to have a QR Code

5. Transaction Type wise E-invoice Applicability Status

		E- Invoice & QR Code Applicable?		
	Type of Supply	Document Issued	[QR Code having embedded IRN Generated from IRP]	Dy Ap Ge
Other Than Exports	B2B Taxable Supply	Tax Invoice / CN / DN	Yes, If Turnover Exceeds 5 Cr*	NA

B2C Taxable Supply	Tax Invoice / CN / DN	NO	Yes, if TO Exceeds 500Cr [W.e.f 01-04-21]	
B2B Exempt Supply	Bill of Supply	NO	NO [Proviso to Rule 49 Yet to be Notified]	
B2C Exempt Supply	Bill of Supply	NO		
Exports	Exports [Including Exempted & B2C (as always) Supply]	Tax Invoice / CN / DN	Yes, If Turnover Exceeds 5 Cr	NA

7. Different Ways to Generate E-invoice

- Use Bulk Generation Excel Utility > Create Json > Manually Upload on <https://einvoice1.gst.gov.in/>
- Use Excel Based Gepp Tool which stores your Recipient and HSN Data & Generate IRN
- Fill Data Directly Online on “Gepp-On website” (without creating and uploading Json) on <https://einv-apisandbox.nic.in/gepp/#/>
- Use Accounting software with Direct API Integration (Such As TallyPrime, Zoho, SAP, Miracle etc)
- GePP-On download link for Android/iOS mobile: <https://gepp.einvoice1.gst.gov.in/downloads/MobileAppDownloads.html>
- E-invoice verifier App: https://play.google.com/store/apps/details?id=com.chrgraj.eInvoice_verifier

8. Cancellation & Amendments

- **CANCELLATION:**
- IRN can be cancelled within 24 hours (from the time of generation of IRN)
- However, if the e-way bill is active & verified by officer during transit, cancellation of IRN not permitted.
- Once Cancelled, the same Invoice Number can not be used again to generate IRN
- **AMENDMENTS:**
- Amendments are not possible on IRP.
- Any changes in the invoice details reported to IRP can be carried out on GST portal (while filing GSTR-1) CAUTION: In such amendment, there will be diff. between E-Invoice data vs GSTR-1 data.

9. Penal Provisions

- Penalty for Non-Generation of E-waybill 20000 Or Tax Evaded Whichever is Higher [Sec 122(1)(i)].
- General penalty of up to ₹25,000 u/s 125 may be applicable for Non Compliance of B2C Dynamic

QR Code.

10. Other Essential Aspects

- IRN PDF Storage: Portal allows download of IRN PDF only for 3 days. Store & back up immediately after generation.
- If supplier is liable to generate an e-invoice but fails to do so, the Input Tax Credit (ITC) claimed by the recipient will be under question!!

 [Link to PDF](#)

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Passenger transport services	Multiplex cinemas (film exhibition only)	Govt. Dept/Local Authorities
<i>"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule" – Declaration Required by exempted Dealers on Each Invoice</i>		
Exemption is to entity as a whole and is not restricted by the nature of supply/transaction – Circular 186/18/2022		

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- Use Accounting software with Direct API Integration (Such As TallyPrime, Zoho, SAP, Miracle etc)
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<https://gepp.einvoice1.gst.gov.in/downloads/MobileAppDownloads.html>
- E-invoice verifier App: <https://play.google.com/store/apps/details?id=com.chrgraj.eInvoice.verifier>

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Category

- 1. GST

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