

## NDA Update – Brief Note on E-invoice or Invoice with QR Code under GST

Central Board of Indirect taxes and Customs has issued 5 notifications on 13-12-2019 under Central Goods and Services Rules (Notification No 68/2019 – Central Tax to 72/2019 – Central Tax) in respect of issuance of invoices by certain categories of registered person.

3 notifications have been issued pertaining to E-invoicing and 2 notifications are related to invoices with QR codes.

The Government has been empowered under Rule 48(4) to notify such class of registered persons to generate and issue E-invoice by including such particulars contained in **Form GST Inv -01** after obtaining an invoice reference number by uploading information on the Common Goods and Services Tax Electronics portal. (Notification No 68/2019 – Central Tax)

In order to implement the above provisions related to E-invoice, CBIC has notified that with effect from 01-01-2020, following 10 (ten) Common Goods and Services Tax Electronics portals can be used for the purpose of preparation of E-invoices. (Notification No 69/2019 – Central Tax):

(i) [www.einvoice1.gst.gov.in](http://www.einvoice1.gst.gov.in); (ii) [www.einvoice2.gst.gov.in](http://www.einvoice2.gst.gov.in); (iii) [www.einvoice3.gst.gov.in](http://www.einvoice3.gst.gov.in);  
(iv) [www.einvoice4.gst.gov.in](http://www.einvoice4.gst.gov.in); (v) [www.einvoice5.gst.gov.in](http://www.einvoice5.gst.gov.in); (vi) [www.einvoice6.gst.gov.in](http://www.einvoice6.gst.gov.in);  
(vii) [www.einvoice7.gst.gov.in](http://www.einvoice7.gst.gov.in); (viii) [www.einvoice8.gst.gov.in](http://www.einvoice8.gst.gov.in); (ix) [www.einvoice9.gst.gov.in](http://www.einvoice9.gst.gov.in);  
(x) [www.einvoice10.gst.gov.in](http://www.einvoice10.gst.gov.in).

Vide Notification No 70/2019 – Central Tax, the Government has exercised the power under Rule 48(4) and notified that with effect from 01-04-2020, every registered person whose aggregate turnover in a financial year exceeds Rs 100 crores shall prepare E-invoice. The financial year has not been specified but it may be presumed that previous financial year.

Vide Notification No 71/2019 – Central Tax, the Government has notified 01-04-2020 as the date from which the provisions of invoices with Quick Response (QR) code shall be made applicable.

Vide Notification No 72/2019 – Central Tax, the Government has notified that with effect from 01-04-2020, an invoice issued by every registered person, whose aggregate turnover in a financial year exceeds Rs 500 crores, to an unregistered person (B2C invoice) shall have QR code. Here also the financial year has not been specified but it may be presumed that previous financial year.

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However, where such registered person makes a Dynamic QR code available to the recipient through a digital display, such B2C invoice issued by such person containing cross reference of the payment using a dynamic QR code shall be deemed to be having QR code.

Link to these notifications- <http://www.cbic.gov.in/htdocs-cbec/gst/central-tax-notfns-2017>