

GST updates

Date: 16 December 2019

Issues: Amendments regarding e-invoicing and QR codes on b2c invoices

Requirement to generate and mention Invoice Reference Number ('IRN') on invoice.

Amendment has been made to Rule 48 (Manner of issuing invoice) of CGST Rules, 2017 through Notification no. 68/2019-Central Tax, dated 13 December 2019. The amendments are:

- > Notified assesseees would be required to generate the IRN by filling Form GST INV-01.
- > Applicable conditions / restrictions would be notified.
- > Invoice not issued in the prescribed manner would not be considered as an invoice for the purposes of this legislation.
- > Notified assesseees would not be required to generate duplicate / triplicate invoice copies.
- > Assesseees to whom this amendment is applicable have been notified under Notification no. 70/2019-Central Tax, dated 13 December 2019.
- > The amendment is effective from 13 December 2019 – date of publication in Official Gazette.

Websites for generation of IRN.

Notification no. 69/2019-Central Tax, dated 13 December 2019, lists the websites for generation of IRN. These are www.einvoice1.gst.gov.in, www.einvoice2.gst.gov.in to www.einvoice10.gst.gov.in. The notification comes into effect from 1 January 2020.

e-Invoicing applicable to assesseees with turnover of more than INR 100 crores.

Assesseees with aggregate turnover of more than INR 100 crores would be required to follow abovementioned e-invoicing norms [Notification no. 70/2019-Central Tax, dated 13 December 2019]. The provision is effective from 1 April 2020.

Tax invoices to have QR code.

The sixth proviso to Rule 46 (Tax invoice) states that tax invoices should contain QR code. This proviso will come into effect from 1 April 2020 [Notification no. 71/2019-Central Tax, dated 13 December 2019]. Applicability and conditions / restrictions for the same have been notified in Notification no. 72/2019-Central Tax, dated 13 December 2019.

b2c invoices to contain QR code (for assesseees with turnover of more than INR 500 crores).

As per Notification no. 72/2019-Central Tax, dated 13 December 2019, an assessee having aggregate turnover of more than INR 500 crores shall be required to have QR codes on their invoices issued to unregistered persons (b2c invoices). Such assesseees may also provide a Dynamic QR code to their customers and the invoices should have a cross reference of the same. The provision is effective from 1 April 2020.

Similar proviso for Rule 49 (Bill of Supply) is yet to be made effective.