



vodafone  
idea

## FAQs on e-invoicing

**#TogetherforTomorrow**

## 1. What is e-invoicing?

As per GST laws, and the relevant Notifications issued thereunder, persons having turnover more than INR 500 crores in a financial year will have to register its invoices on Invoice Registration Portal (IRP) by uploading specified particulars of invoice (in FORM GST INV-01). Post successful registration, Invoice Reference Number (IRN) will be issued for such document. Further, IRP will also send back a signed QR which will host following information of the document.

- GSTIN of supplier
- GSTIN of recipient
- Document No.
- Document Type
- Document Date
- Total invoice Value
- HSN / SAC of major item in the invoice
- Number of line items
- IRN

After following above 'e-invoicing' process, the invoice copy containing inter alia, the IRN and the signed QR Code issued by the supplier to buyer is commonly referred to as 'e-invoice' in GST.

## 2. How does an IRN and QR code look like?

**IRN:** 246dbb90b1fb4b618bfadf6bfc0e797380b7959160e57d2b03d8aae47d04c7b3

**QR Code:**



### 3. Can an e-invoice received be authenticated?

Authentication of e-invoice issued can be done by uploading the JSON file received from our end on the IRP portal. Alternatively, there are digital readers available for certifying the QR code data as uploaded by the vendor. Please find the below link for verifying QR code

<https://docs.ewaybillgst.gov.in/einvoice/android/QrCodeDownload.html>.

You should be able to see following information after scanning QR code

S.no.	Details
1	GSTIN of the supplier
2	GSTIN of the receipt ( in this case it will be Otis)
3	Invoice number given by the supplier
4	Invoice Date
5	Invoice value
6	Number of line items
7	HSN Code of the main item

### 4. Is e-invoicing mandatory for Vodafone Idea Ltd?

Presently, e-invoicing is mandated for registered persons whose aggregate turnover (based on PAN) in a financial year is more than Rs. 500 Crores. Accordingly, e-invoicing is mandatory for Vodafone Idea Ltd.

### 5. What is the impact of not generating IRN through E-invoicing process

In case we do not generate the IRN for our B2B and Enterprise customers through the e-invoicing mechanism from 1<sup>st</sup> Oct 2020 our customers will not get the credit of the GST charged on their respective invoices and they may raise issues in this regard including non-payment of the related bills/GST amounts

### 6. What are the requirements for generation of the IRN from government systems?

For Creation of a Valid IRN there are certain mandatory validations as per the NIC portal of the Government which needs to be managed to generate the IRN. The list of such mandatory validations (as of 01 October 2020) are enclosed as Annexure A. In light of this, we humbly request you to please Provide necessary information as and when asked by our customer team. Alternatively, if you believe that there is any change in any of the mandatory fields at your end, please proactively inform us on the same.

### 7. From which date, e-invoicing is mandatory?

As per latest notification, e-invoicing has become mandatory w.e.f. 1st October 2020. However, vide Press Release dated 30<sup>th</sup> September 2020 (as issued by the Government of India) IRN for invoices issued during October 2020 can be generated on or before 02<sup>nd</sup> November 2020. Hence,

Vodafone Idea Ltd (and other taxpayers) have been given the flexibility to generate IRN at a later stage up to 02<sup>nd</sup> November 2020.

#### **8. What type of supplies are presently covered under e-invoice?**

- Supplies to registered persons (B2B),
- Supplies to SEZs (with/without payment)
- Export of goods/ services (with/without payment)
- Deemed Exports of goods

E-invoice requirements are currently not applicable for supplies made to unregistered persons (B2C).

However, they will be brought under e-invoice in the next phase. Given this, B2C invoices would have a QR code generated by Vodafone Idea Ltd systems itself.

#### **9. What are the transactions which are excluded from e-invoice?**

Import transactions, any movement of goods under a cover of delivery challan, Supplies to unregistered person (B2C), transactions under RCM (reverse charge mechanism) and transaction by Input service distributor (ISD) are excluded from the purview. However, it is to be noted that for all B2C transactions, Vodafone Idea Ltd is required to issue a self-generated QR code for payment facilitation.

#### **10. What documents are presently covered under e -invoicing?**

- Invoices
- Credit notes
- Debit notes

Thus, e-invoicing will be applicable to all the invoices, credit notes and debit notes issued by Vodafone Idea Ltd to customers who are registered under GST or for the purpose of export.

#### **11. Can Vodafone Idea Ltd cancel an invoice for which IRN has already been generated?**

Yes, but cancellation can happen only within 24 hours of IRN generation. Post cancellation, a credit note is issued to the customer and then a fresh invoice for any corrections.

#### **12. How is e-invoicing different from present system?**

Vodafone Idea Ltd will continue to create their GST (tax) invoice in billing systems. The primary difference is the tax invoice (and other applicable documents) so prepared in billing system will now be reported on IRP (Invoice registration Portal) before issuance to the customer.

On reporting of the invoice to IRP, an e-invoice is generated with a unique IRN (invoice reference number) and QR code. It is to be noted that a GST invoice will be valid only when the same contains a valid IRN and QR code.

**13. In light of the Press Release dated 30<sup>th</sup> September 2020, would Vodafone idea ltd be following any interim approach?**

We wish to inform you that Vodafone Idea Ltd has gone live with its e-invoicing implementation and all its billing systems (Except for Tanla and Syniverse related to enterprise and IUC/Roaming billing) have been geared up with the Government requirements for generation of IRN. We have started pushing your invoices (as applicable) on IRP, and IRNs are getting generated. You will start receiving IRN/QR code imprinted invoices as part of our customer commitment.

With such significant changes in billing systems (at such short notice, comparatively) may have some teething issues. These teething issues can be faced anywhere in the entire network pertaining to e-invoicing. The Government, too, is cognizant of the said fact and hence has issued the Press Release permitting generation of IRN/QR code for October 2020 invoices on or before 02 November 2020. In light of this, in a situation where IRN/QR code processing is taking time, we will share NIC portal generated IRN/QR Code separately with you. To this effect, the following SOP is being designed at our end:

- A. Vodafone Idea Ltd to generate invoices and push it to IRP for IRN generation
- B. Successful IRN generated invoices to be sent to the customers via email
- C. In case of IRN generation getting lagged, Vodafone Idea Ltd to issue the invoice without IRN/QR code as a B2C invoice
- D. Later (but before 02<sup>nd</sup> November 2020), Vodafone Idea Ltd to email IRN/QR code invoice as generated from NIC portal

Please note that this process is only applicable till 1<sup>st</sup> November 2020. From 2<sup>nd</sup> November 2020 in case we have any issues with the IRN generation for the customer invoices we either needs to correct these errors on a real time basis to raise a valid invoice with IRN or else issue a B2C invoice to customer and later reverse the invoice with credit note and issue a B2B invoice with valid IRN.

**14. On reporting invoice details, what will be returned by IRP? Will it return signed JSON or PDF or both?**

IRP will return only the signed JSON. No PDF will be returned. On receipt of signed JSON, it is for the respective ERP or Accounting & Billing software system to generate PDF, if needed.

## **15. Will the e-invoice details be pushed to GST System? Will they populate the return?**

Earlier the Government had intended that the invoice data (including IRN) will be saved on the GST return filing portal (GSTN) and will be auto-populated into GSTR-1 of the supplier (i.e. Vodafone Idea Ltd's GSTR-1) and GSTR-2A of respective receivers (i.e. customer's GSTR-2A).

However, the said proposal does not seem to be implemented at this stage. Thus w.e.f. 01 October 2020, e-invoice details may not be auto-populated into GST returns.

## **ANNEXURE A**

- a. Customer GSTIN (Should be valid and Active)
- b. Customer Legal name
- c. Customer address
- d. Customer Location (City of buyer)
- e. Customer State Code
- f. Customer Pin code (should be for the state where the buyer is registered)



Enterprise Mobility



Communication



Connectivity



Security



IoT



Cloud

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