



e-Invoicing along with New GST Returns

TOPICS COVERED

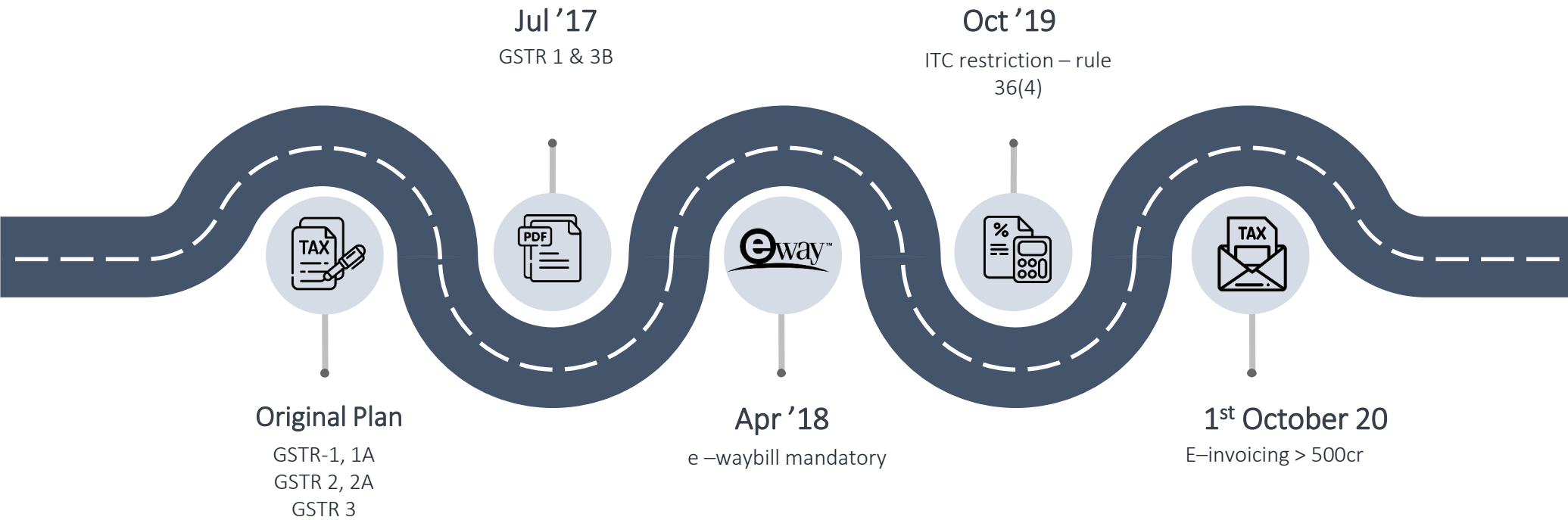
• GST COMPLIANCE **ROAD MAP**

• GST **E-INVOICING**

• NEW **GST RETURNS**

• INTEGRATED **GST SOLUTION**

GST COMPLIANCE ROAD MAP





Invoice

Street Name. 1
70000 City Name
Tel: 0000 5555555
E-Mail: emailname@server.com

Dear Ms Current Name,
I authorize myself to make following Invoice:

Invoice-Nr.	2011042401
Date	24.04.2011
Clerk name/-in:	Your Name

Num	Qty	Units	Article Nr	Goods, Service	Unit Price	Price
1	1	pcs				
1	33	pcs		Food photography for summer menu. Menu design and printing on glossy cardboard DIN A5 double sided 50 pieces	273,11 €	273,11 €
1	1	pcs		Single product photo on white background	2,52 €	83,16 €
Total				Photo Licenses for Certificates	16,80 €	20,00 €
VAT 19%						273,11 €
Total Amount Payable						51,89 €

e-INVOICING

OBJECTIVE OF e – INVOICING

- Foundation stone for easier compliances with Government
- Standards and Protocols for seamless flow of invoice data from one business entity to the other.
- Inherent automation of workflows in intra and inter business systems
- A machine-readable format ensuring automation of entry and reconciliation resulting in reduced errors.
- Reduction in paper use and encouragement of Paperless business.
- Simpler reconciliation and reduction of transaction costs.
- Reduction in Frauds (False Input Tax Credits).



MANUAL INVOICE VS e-INVOICE

EXISTING SYSTEM



Invoices are generated through ERP



Invoices issued are not standard and not in machine-readable formats



No validation of details in the Government portal except for the details uploaded for generation of e - waybill



Invoices issued are to be separately reported in GSTR 1 and e- waybill portal

PROPOSED E-INVOICING SYSTEM



Invoices will continue to be generated through ERP



Schema of the invoice to be standardized and will be in machine-readable format

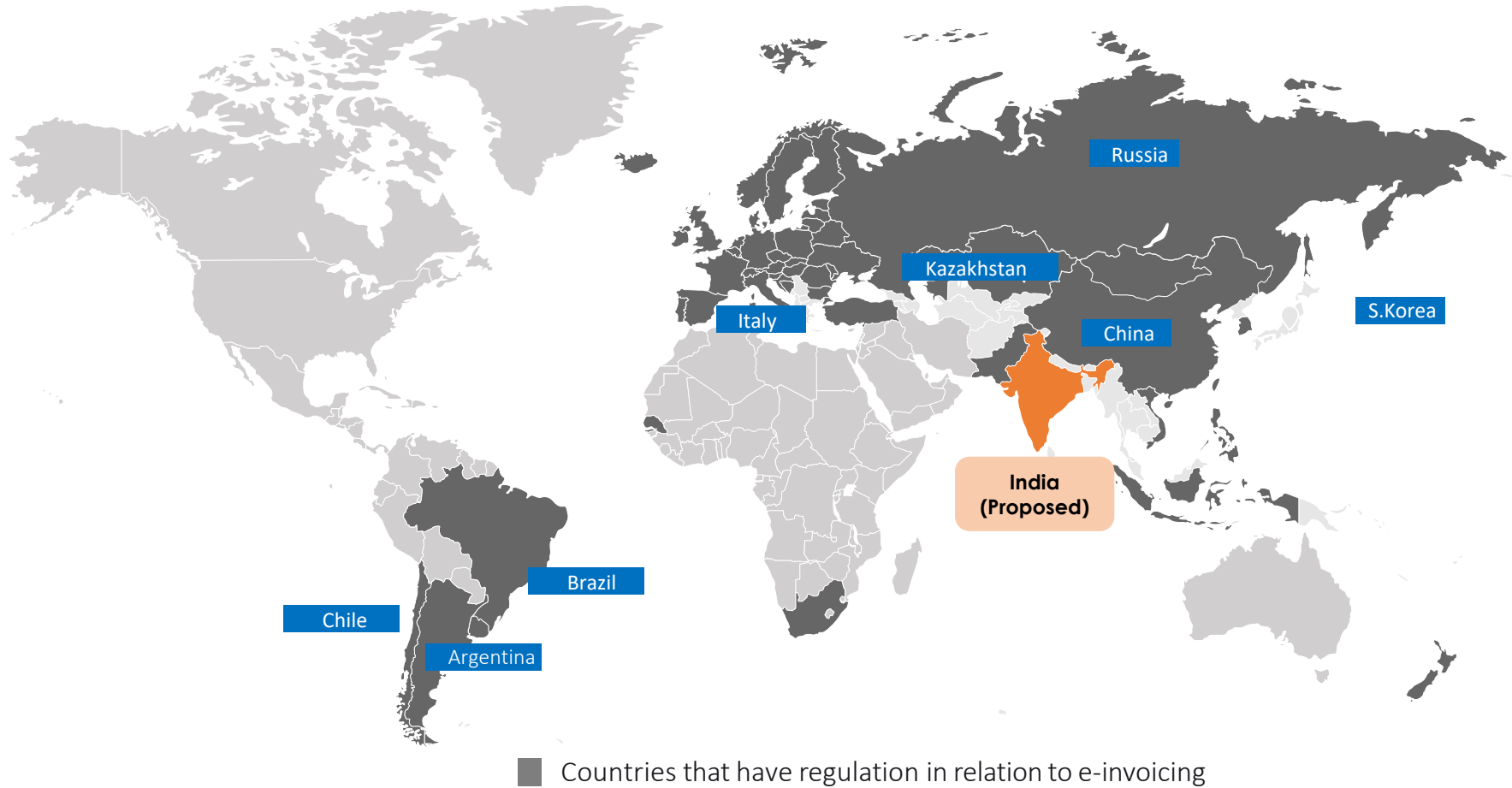


Invoice details uploaded to the IRP are validated for uniqueness and IRN is generated on successful validation



Details of validated invoices to be transmitted to GST portal (ANX-1 of supplier & ANX-2 of recipient) and e-waybill portal

e-INVOICING | ACROSS THE GLOBE



e-INVOICING IN INDIA | OVERVIEW



APPLICABLE TO

- For B2B supplies – TO > INR 100 Cr
- For B2C supplies – TO > 500 Cr
(Self-generated/ Dynamic QR Code)

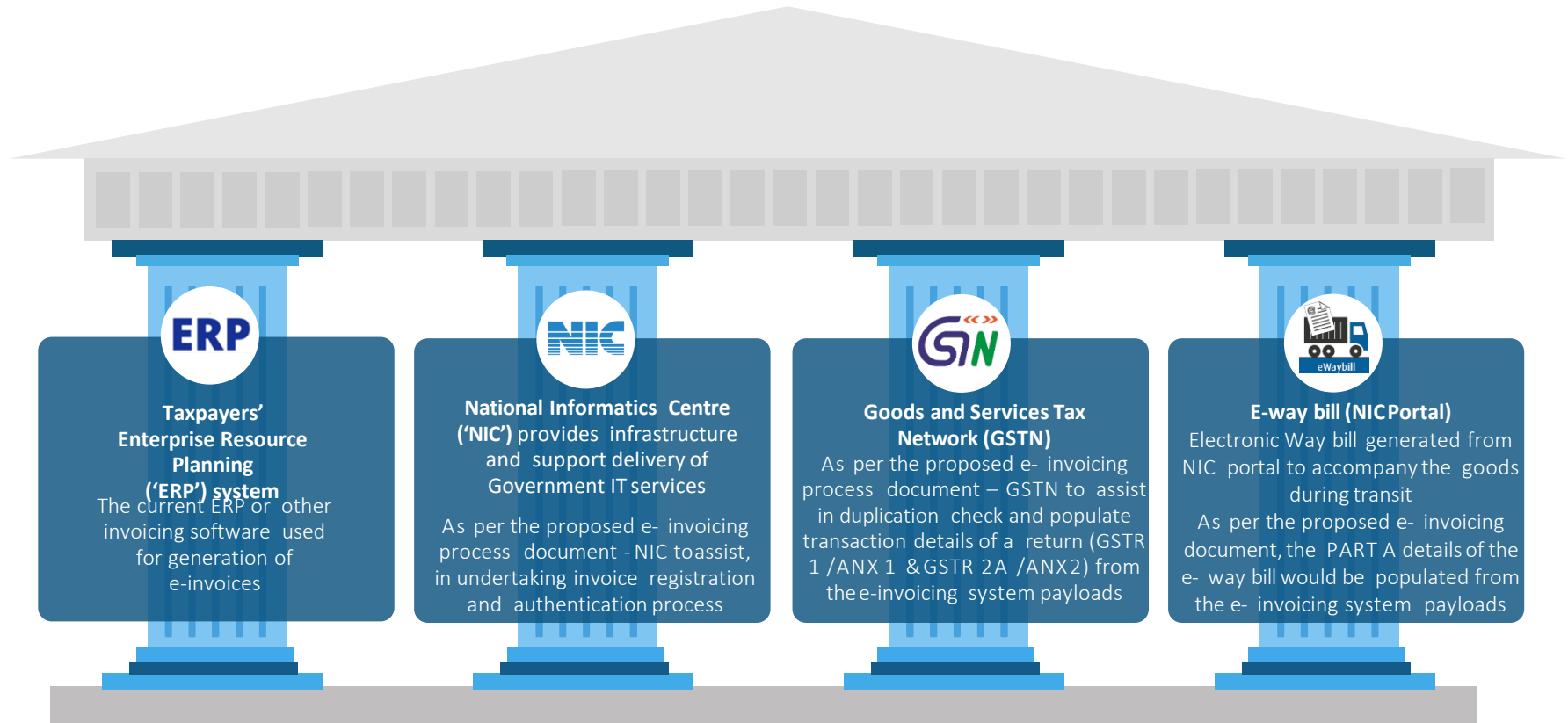
TO = taxable + exempt + exports +
intra PAN supplies



RELEASES TILLDATE

- Form GST INV-1
- FAQ's on e-InvoiceRollout
- List of APIs and proposed integration with IRP
- NIC Sandbox made available for testing
- e-Invoicing portal & offline tools

PROPOSED e-INVOICING INFRASTRUCTURE IN INDIA



e-INVOICING IN INDIA | KEY ASPECTS

e-Invoice mandatory for?

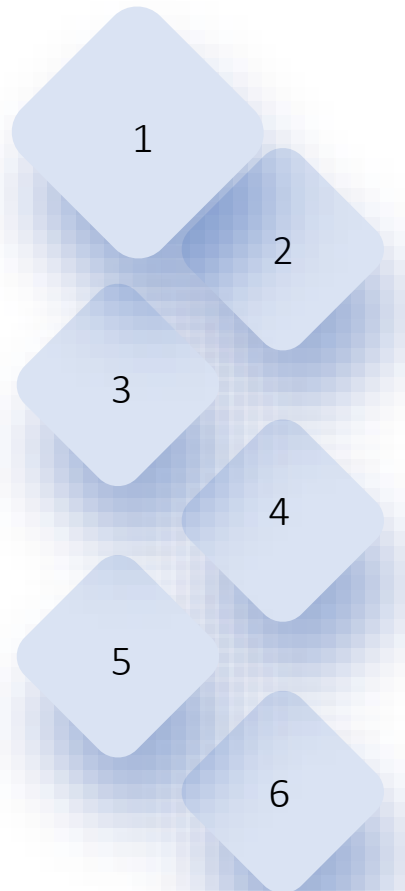
- Required for tax invoice, credit note, debit note, export invoice, ISD invoice, ISD credit note, self invoice
- Not required for delivery challan or bill of supply or bill of entry

Is signing of e-invoice mandatory?

- Before submitting to the IRP – JSON may or may not be signed- optional placeholder available for signature
 - E-Invoice issuance to buyer – Signing requirement as per business flow?

Checks by IRP

- De-duplication check
- GSTIN existence of seller and buyer – Recent FAQ
- APIs released suggest several additional validation checks including PIN code validation against states, validation with state code master, validate HSN code with HSN master



Response by IRP

- Invoice Reference Number
- Digitally signed QR code
- Signed JSON with e-invoice information

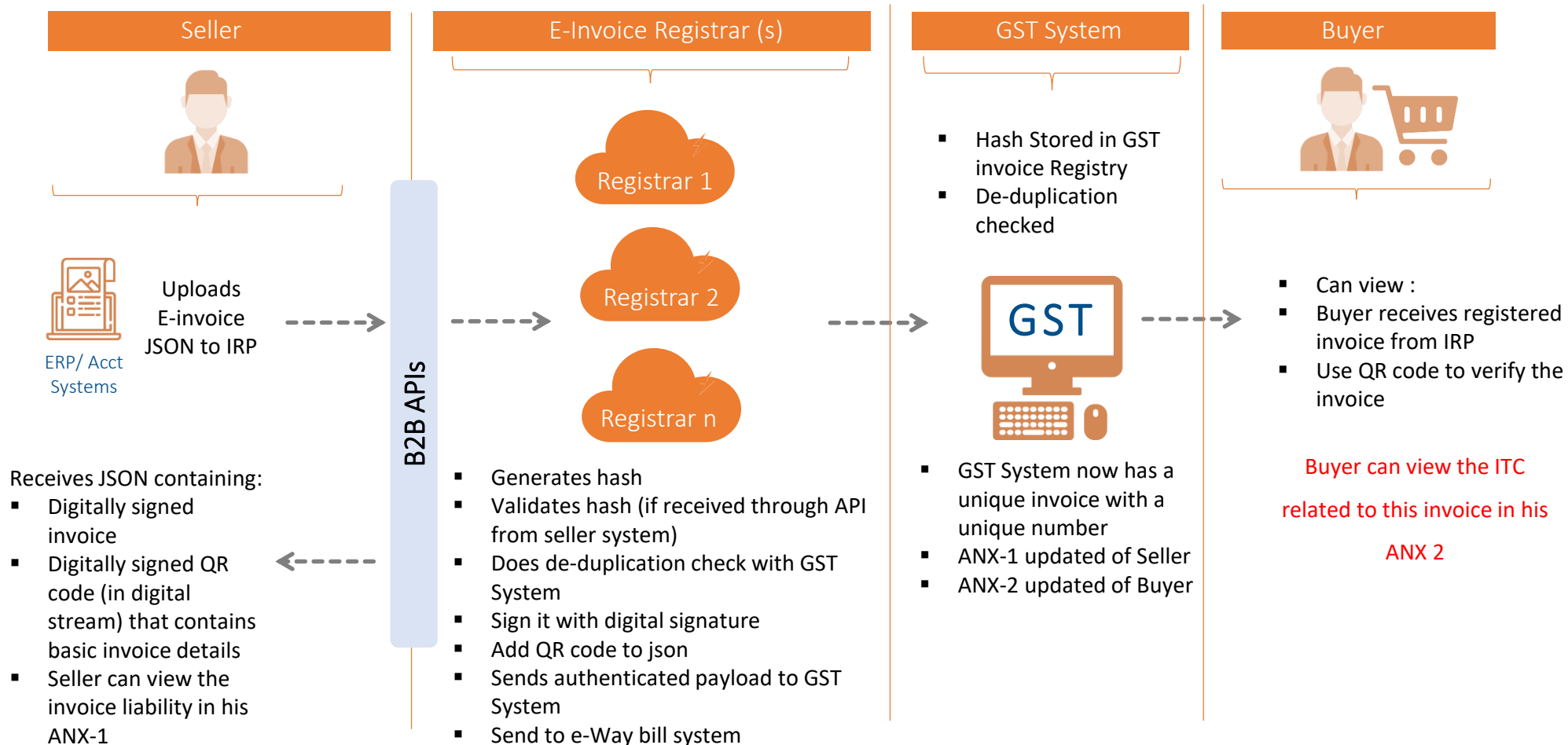
Generation of IRN

- FAQ's suggest IRN would be generated by IRP only
- NIC API suggests generation of IRN by business or IRP

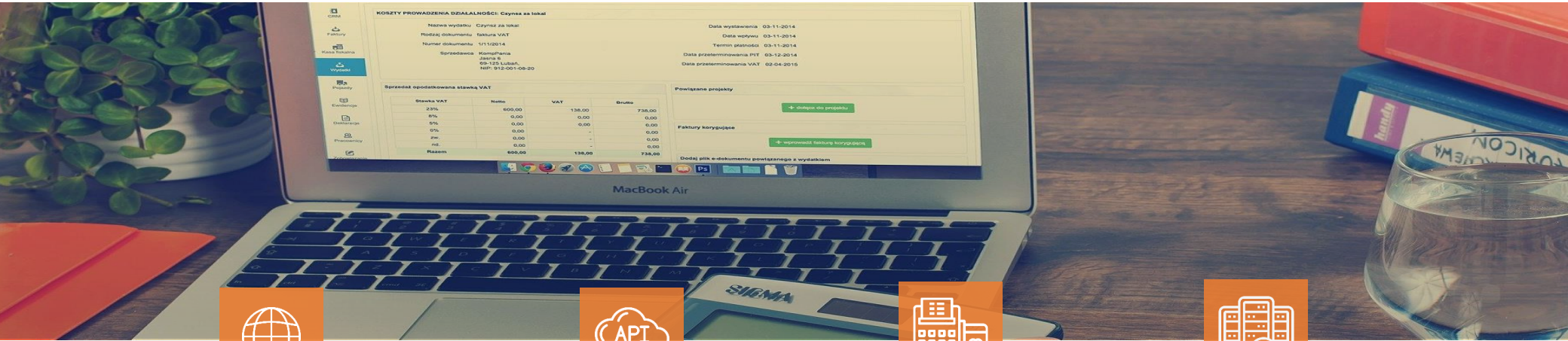
Amendments / Cancellation of E-Invoice

- Cancellation allowed in IRP within 24 hours;
- Cancelled invoice number cannot be used for generation of another invoice
- Amendments to e-invoices to be done on the GST system only and not on IRP

WORKFLOW INVOLVED



MODES OF CREATION OF e-INVOICE



Web based



API based



Offline tool
based



GSP based

MANDATORY FIELDS IN INVOICES

S.NO	Name of the field	List of Choices/ Specifications/Sample Inputs	Condition
1	Invoice Type	Max length: 10	Can be Reg /SEZP/ SEZWP/EXP/EXPWP/DEXP
2	Invoice Type Code	Max length: 50	Will be auto-generated by GSTIN based on the invoice type specified by the user
3	Supplier GSTIN	Max length: 15	Must be alphanumeric
4	Invoice Number	Max length: 16	Sample input is " Sa/1/2019"
5	Preceding Invoice Reference	Max length:16	Sample input is " Sa/1/2019"
6	Invoice Date		String (DD/MM/YYYY) as per the technical field specification
7	Reverse Charge	'Y' or 'N' as a single character	'Y' or 'N' as a single character
8	GSTIN	Max length: 15	The GSTIN of the buyer to be declared here
9	State Code	Max length: 2	The place of supply state code to be declared here
10	Place	Max length: 50	The place (locality/district/state) of the buyer or consultant, the invoice is raised/ billed to must be declared here if any
11	Unique Identification Number	Abbreviated as 'UUID'	Sample input is '649b01ft'
12	Shipping To GSTIN	Max length: 15	
13	Shipping To State	Max length: 100	
14	Supply Type	Max length: 2	Sample values can be either of Supply/export/Job work
15	Transaction Mode	Max length: 2	The schema specifies that the field can have either of regular/bill to/ship to
16	Item Description	Max length: 300	The sample value is 'Mobile'
17	Quantity	Decimal (13,2)	Sample value is '10'
18	Rate	Decimal (10,2)	Sample value is '50'
19	GST Rate	Decimal (3,2)	
20	IGST Value, CGST Value and SGST Value Separately	Decimal (11,2)	Sample value is '650.00'
21	Total Invoice Value	Decimal (11,2)	

A close-up photograph of a person's hand reaching into a filing cabinet to touch a folder. The cabinet is filled with numerous folders of various colors (white, yellow, blue, orange) and sizes, each containing stacks of papers. The background is a textured, light-colored wall. An orange semi-transparent banner is overlaid across the bottom half of the image, containing the text 'NEW RETURNS UNDER GST' in white capital letters.

NEW RETURNS UNDER GST

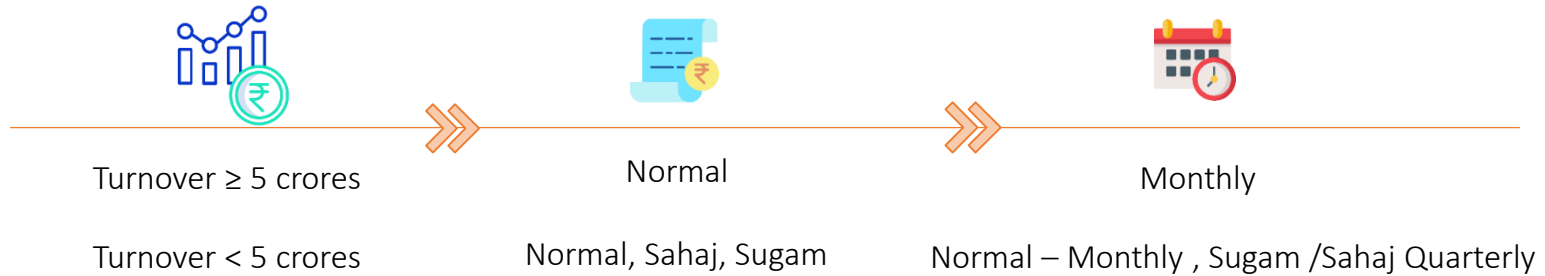
BACKGROUND – NEW GST RETURNS



TYPES OF NEW RETURNS

NORMAL	SAHAJ	SUGAM
ANX-1 (outward supplies)	ANX-1 (outward supplies)	ANX-1 (outward supplies)
ANX -2 (Inward supplies)	ANX -2 (Inward supplies)	ANX -2 (Inward supplies)
RET -1 (Monthly /quarterly return)	RET -2 (Quarterly return)	RET -3 (Quarterly return)
ANX -1A (Amendments to ANX -1)	ANX -1A (Amendments to ANX -1)	ANX -1A (Amendments to ANX -1)
RET 1A (Amendments to RET-1)	RET 2A (Amendments to RET-1)	RET 3A (Amendments to RET-1)

CRITERIA FOR SELECTION OF RETURNS

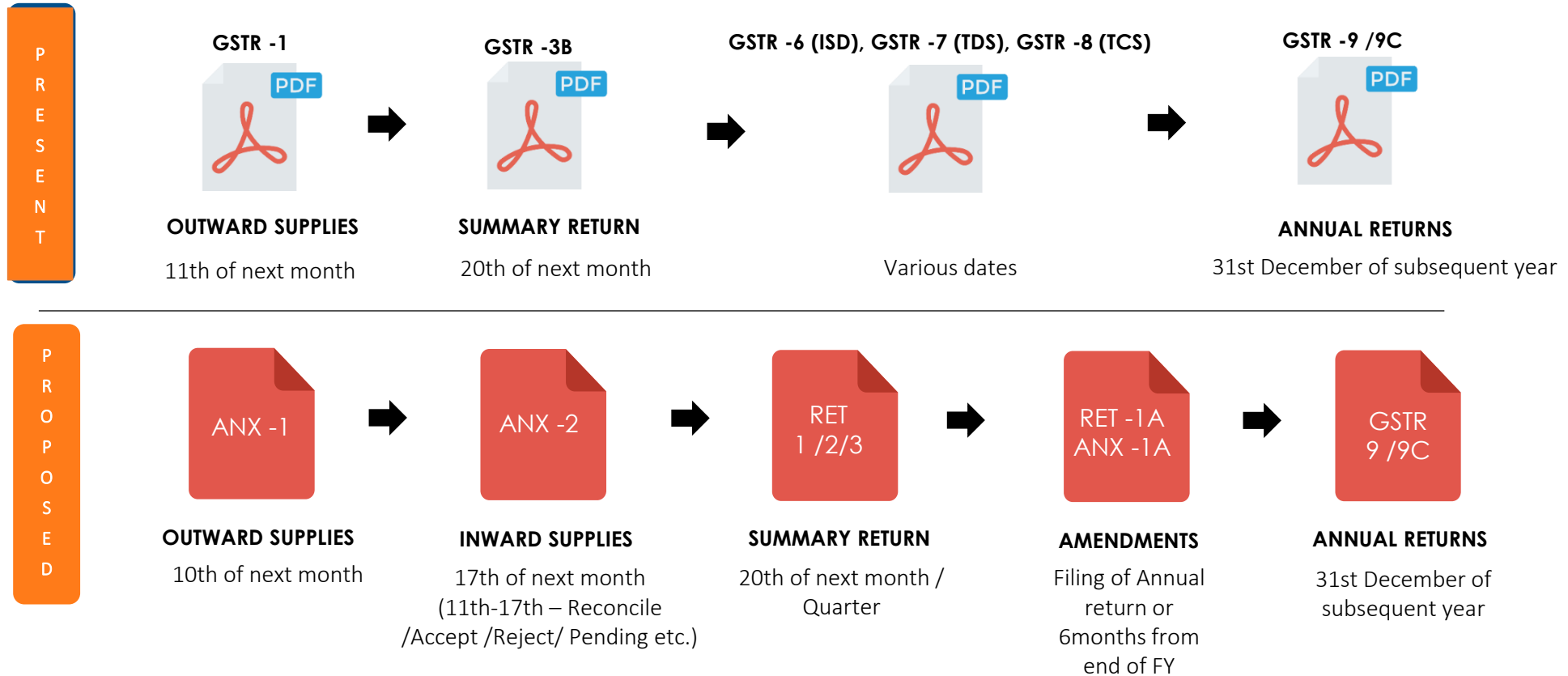


Type	OUTWARD			INWARD
	B2B	B2C	Exports	B2B
Normal	✓	✓	✓	✓
Sahaj	X	✓	X	✓
Sugam	✓	✓	X	✓

OTHER KEY ASPECTS RELATING TO RETURNS

PARTICULARS	NORMAL	SAHAJ	SUGAM
Periodicity	Monthly /quarterly	Only quarterly	Only quarterly
Switching between returns	Can switch over to Sahaj or Normal (quarterly return). Allowed once in financial year (at beginning)	Can switch over to Sugam or Normal (quarterly return). Allowed more than once in financial year (at beginning of quarter)	Can switch over to Normal (quarterly return). Allowed more than once in financial year (at beginning of quarter)
ITC relating to invoices not uploaded by supplier	ITC allowed on self declaration	Cannot be claimed	Cannot be claimed

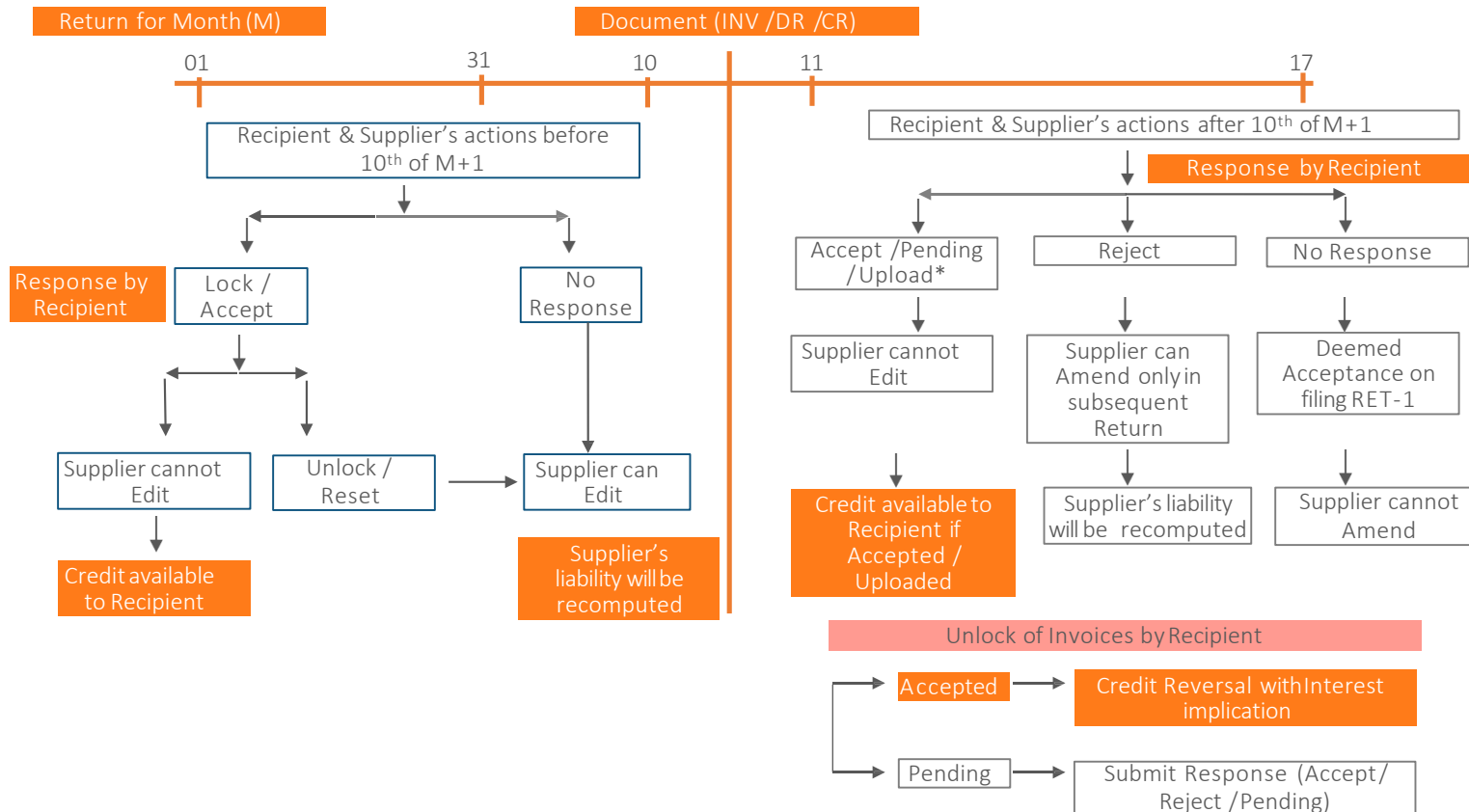
RETURN WORKFLOW (EXISTING VS NEW)



Note : Other returns such as GSTR-6, GSTR -7, GSTR -8 will continue in new regime

NEW GST RETURN FORMS

Compliance Workflow



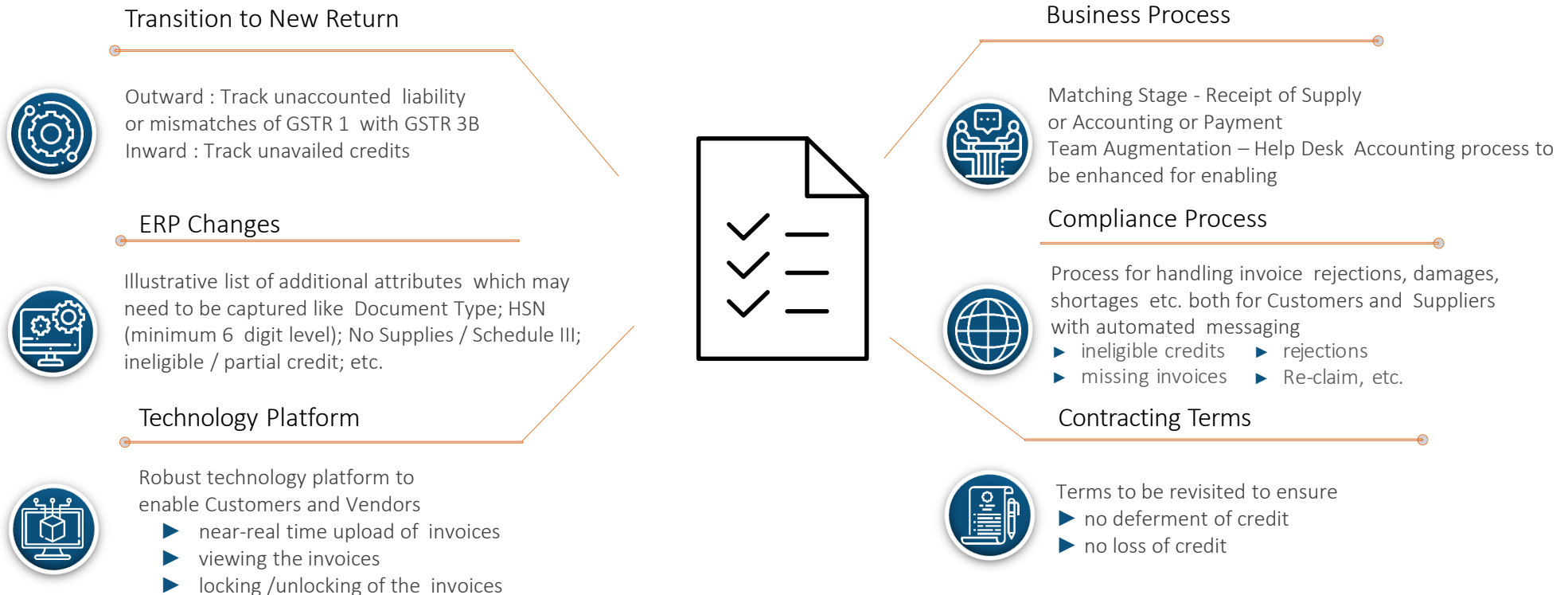
*Upload is meant here for missing invoices only

HIGHLIGHTS OF NEW RETURNS



PREPARING FOR NEW GST RETURNS

KEY TAKEAWAYS



About our technological partner

We are an enterprise business consulting and product development company focusing on business process re-engineering, with expertise in technology-driven transformation of enterprises. We integrate the best-in-class solutions with industry-specific functionality, offering the power to plan and execute strategies faster and more profitably



Headquartered in USA



ISO 27001:2013, ISO 9001:2015 Certified and CMMI Level 2 Appraised



Unique blend of niche expertise & competency



Driven by values and passion for excellence to meet customer expectations



Business growth through analytics, business process re-engineering and transformation with latest cutting-edge technologies and solutions

Operations
in



USA(HQ)



India



Japan

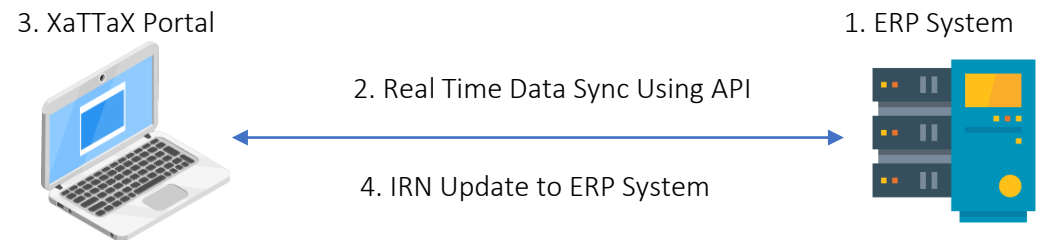


Kenya

Scenario – 1 : Seamless Integration Using API's

Description:

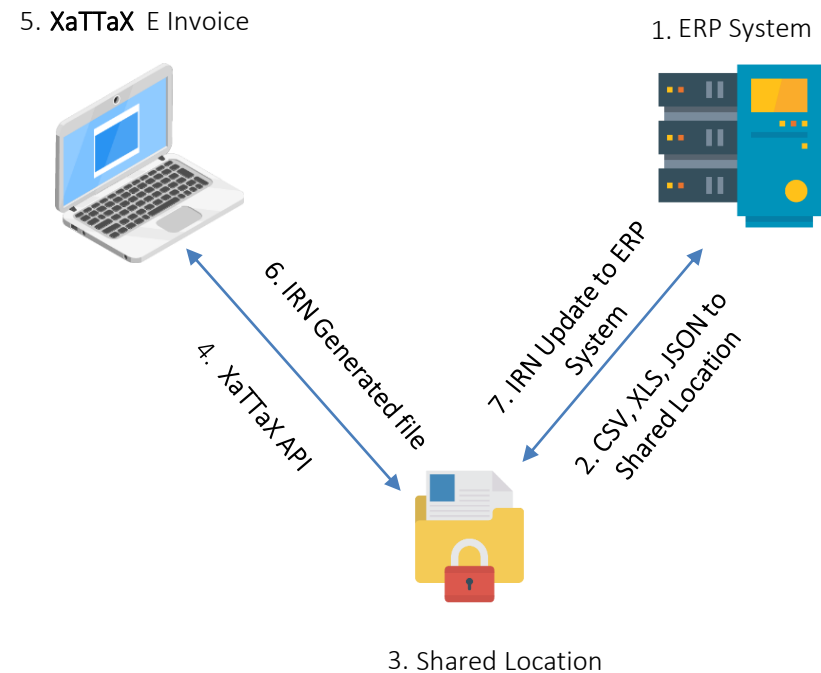
- ERP SYSTEM can be **SAP, Oracle, BAAN, INFOR** or **Microsoft , tally**, etc.
- From the ERP's the data is extracted using APIs in the real time and will be transferred to **XaTTaX e Invoice**
- In the **XaTTaX Portal**, the data is processed, and will Generate e Invoice Hash ie **IRN**
- Generated IRN will be sent back to **ERP** system.



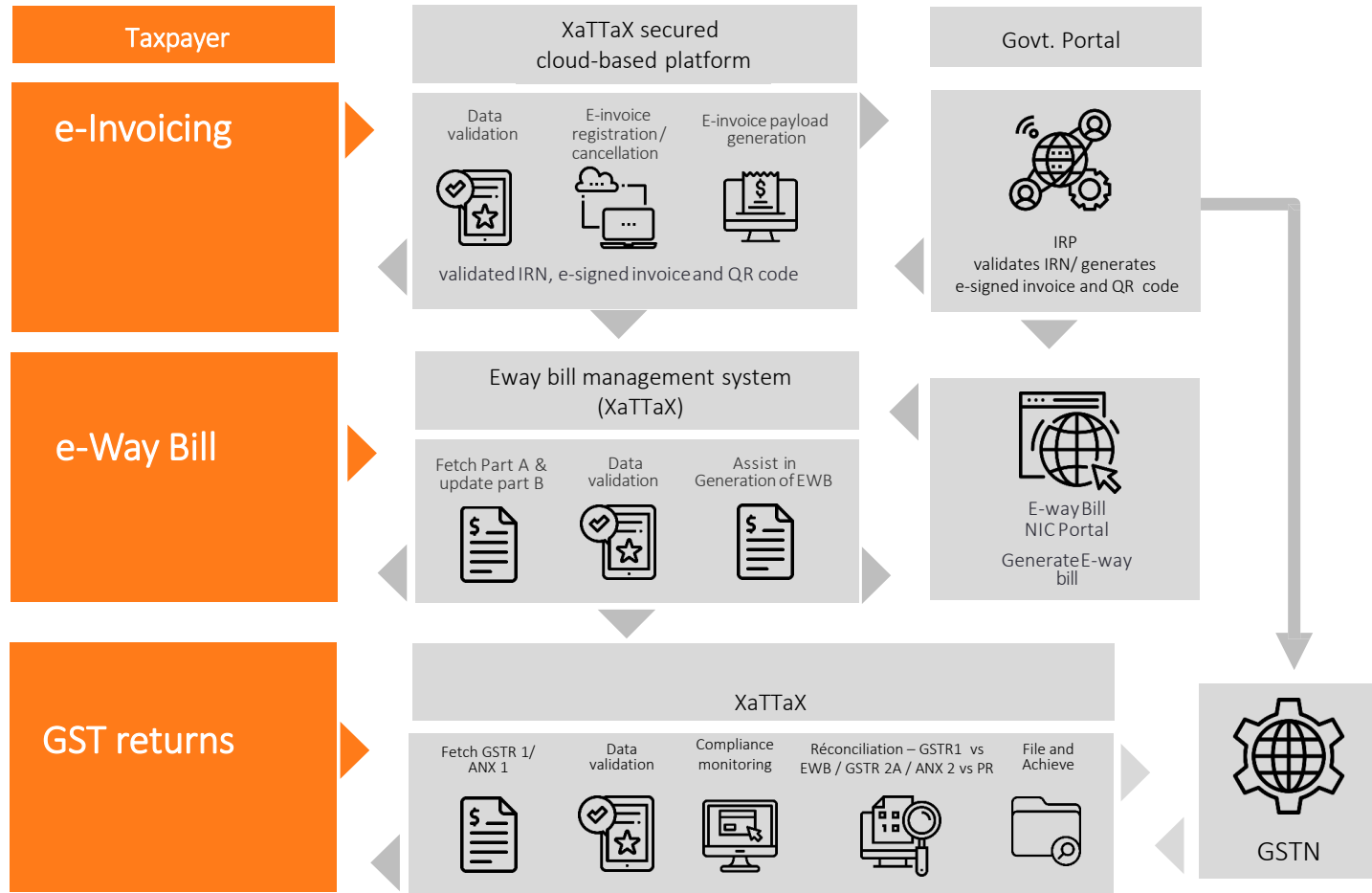
Scenario -2: ERP To Shared Location To XaTTaX Application (Integration with Shared Folder)

Description:

- ERP SYSTEM can be **SAP, Oracle, BAAN, INFOR** or **Microsoft, tally** etc.
- From the ERP's the data is generated in the form of **Excel, CSV or JSON report**.
- The generated report will be stored in a common **shared location**, which can be accessed by both servers.
- The stored report will be transferred **to XaTTaX e Invoice by the scheduler** as per the scheduled time.
- In the **XaTTaX e Invoice**, the report is processed, and will generate E Invoice Hash ie **IRN**.
- The file should be placed in the shared folder in the required format by CLIENT.
- Generated IRN will be sent back to **ERP system** by using **Excel, CSV or JSON** format.



INTEGRATED XaTTaX GST COMPLIANCE SOLUTIONS



XaTTaX & ERP

Partnership | Synergies | Benefits for Clients



COMPETITIVE ADVANTAGES



Touch less Generation of
IRN



High Data Security



Cancellation of E invoice



Printing of e Invoice with QR
Code



Flexible Workflow with SODs



User friendly Dashboards
& Multiple Reports



Login less and Real time
generation of IRN



High Availability & No
Downtime



Single Sign on for
multiple GSTINs



E Mails, Alerts & MIS
Reports

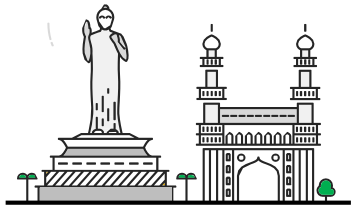


In-house ERP team



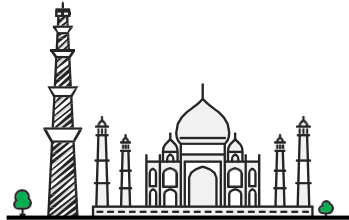
18/7 Customer Support

Contact us



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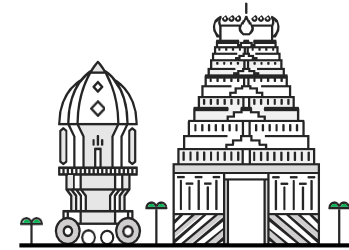
DELHI

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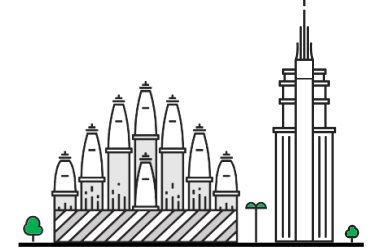
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Vizag: Level 3, Kupilli Arcade, Akkayapalem, Visakhapatnam

530016, Andhra Pradesh

Vijayawada: # 56-11-3, Sri Devi Complex, Y.V.R Street, MG Road, Patamata, Vijayawada, Andhra Pradesh

Tirupati: H. No: 6-154/1, Syamala Nilayam, Near Water Tank, Akkarampalli, Tirupathi, Andhra Pradesh

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Thank You



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