



JAMMU & KASHMIR
INDIA

GST UPDATE ON E-INVOICING, QR CODE AND EXTENSION OF DUE DATES FOR JAMMU & KASHMIR

20.12.2019

E-Invoicing mandatory for specified assesseees from 01.04.2020

CGST (Eighth Amendment) Rules, 2019

(Notification No. 68/2019-CT dated 13.12.2019)

- ☞ Invoice to be prepared by **notified class** of registered persons, **presently, assesseees having aggregate turnover in a FY > Rs. 100 Crores in respect of B2B transactions**
 - Including such particulars as are contained in **FORM GST INV-01**
 - After obtaining an **IRN (Invoice Reference Number)** by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner, conditions and restrictions as may be specified in the notification

- ☞ It is mandatory to issue invoice in the abovesaid manner by notified class of registered persons otherwise the invoice would not be treated as an invoice

- ☞ No need to prepare triplicate (in cases of goods) or duplicate (in cases of services) copies of invoice as per GST Law if invoice is prepared as mentioned above

- ☞ Applicable w.e.f. 01.04.2020 (**Notification No. 70/2019-CT dated 13.12.2019**)



Common Goods and Services Tax Electronic Portal managed by GSTN for preparation of e-invoices

(Notification No. 69/2019-CT dated 13.12.2019 effective from 01.01.2020)

- www.einvoice1.gst.gov.in
- www.einvoice2.gst.gov.in
- www.einvoice3.gst.gov.in
- www.einvoice4.gst.gov.in
- www.einvoice5.gst.gov.in
- www.einvoice6.gst.gov.in
- www.einvoice7.gst.gov.in
- www.einvoice8.gst.gov.in
- www.einvoice9.gst.gov.in
- www.einvoice10.gst.gov.in



GSC Comments:

- It would be important to note that each B2B invoice shall bear IRN in respect of assessee having aggregate turnover in a FY > Rs. 100 Crores. In other words, the specified assessee has to issue invoice as well as generate IRN
- The websites are presently not activated

QR Code w.e.f. 01.04.2020 for B2C invoices issued by specified assessees

(Notification No. 71 & 72/2019- CT dated 13.12.2019)

An Invoice issued by a Registered Person having aggregate turnover in a FY > Rs. 500 Crore to an Unregistered Person (**B2C invoices**) shall have a QR Code (Quick Response Code)

If Dynamic QR Code is made available to recipient through digital display, cross-reference of the payment using a Dynamic QR code shall be deemed to be having QR Code



The above notification shall come into force from the 01.04.2020

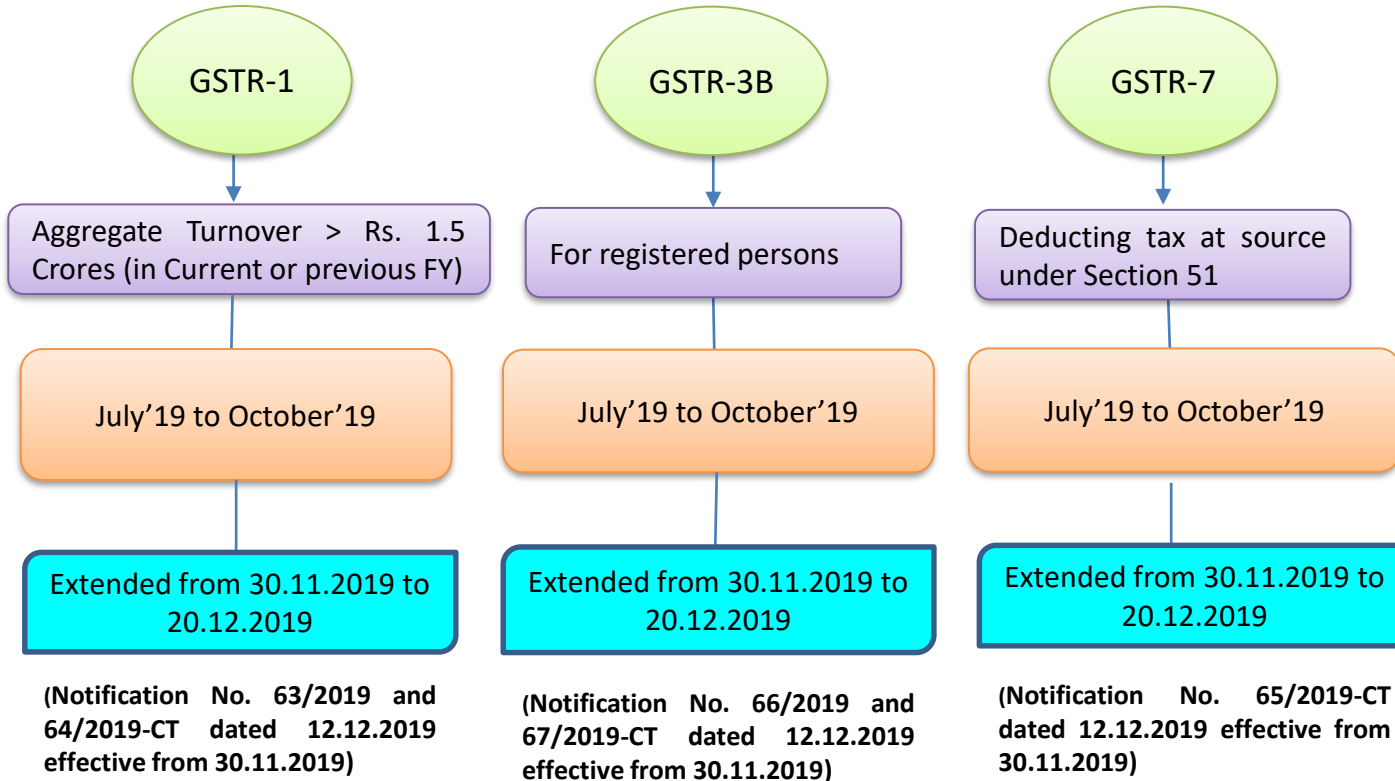
April '20

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Extension of due dates for J&K

(Notifications No. 63/2019 to 67/2019- CT dated 12.12.2019)

For registered persons having principal place of business in Jammu and Kashmir, the due dates for few compliances are extended as follows:



Thanks



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