



GST - APPLICABILITY OF E-INVOICES & QR CODE

Summary of Various Notification issued on 13.12.2019

INTRODUCTION OF E-INVOICES AND QR CODE UNDER GST

Subject Matter	Notification	Amendments			
Applicability of Preparation of E-Invoices	68/2019 - Central Tax dated 13.12.2019 & 70/2019 - Central Tax dated 13.12.2019	E-Invoice shall be prepared by Registered Person whose aggregate turnover in FY exceeds Rs. 100 Crore for supplies made to Registered Person . Tabular analysis is as follows:			
		Supplier / Seller		Recipient / Buyer	Whether E-invoicing applicable?
		Registered Person having Aggregate T/o	100 Crores or less	Registered	No
			Un-registered	No	
		More than 100 Crores	Registered	Yes	
			Un-registered	No	
		Unregistered Person		Registered	No
		Un-registered	No		
That means it is Applicable only for B2B Transaction . It shall effective w.e.f. 01.04.2020					
Website for Preparation of E-Invoices	69/2019 - Central Tax dated 13.12.2019	Following common GST Electronic Portal is notified by Government for the purpose of preparation of E-Invoices :			
		www.einvoice1.gst.gov.in		www.einvoice6.gst.gov.in	
		www.einvoice2.gst.gov.in		www.einvoice7.gst.gov.in	
		www.einvoice3.gst.gov.in		www.einvoice8.gst.gov.in	
		www.einvoice4.gst.gov.in		www.einvoice9.gst.gov.in	
		www.einvoice5.gst.gov.in		www.einvoice10.gst.gov.in	
Above mentioned websites will be operational from 01.01.2020 for trial/voluntary basis.					

INTRODUCTION OF E-INVOICES AND QR CODE UNDER GST

Subject Matter	Notification	Amendments			
Applicability of Quick Response (QR) code on Invoice	71/2019 – Central Tax dated 13.12.2019 & 72 /2019 - Central Tax dated 13.12.2019	Tax Invoice issued by Registered Person whose aggregate turnover in FY exceeds Rs. 500 Crore for supplies made to UnRegistered Person shall have Quick Response (QR) Code. Tabular analysis is as follows:			
		Supplier / Seller	Recipient / Buyer	Whether QR code applicable?	
		Registered Person having Aggregate T/o	500 Crores or less	Registered	No
				Un-registered	No
			More than 500 Crores	Registered	No
				Un-registered	Yes
		Unregistered Person		Registered	No
				Un-registered	No
That means it is Applicable only for B2C Transaction . It shall effective w.e.f. 01.04.2020.					
However, where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the 0payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.					



THANK YOU

Compiled & Summarised

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