



# उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ०प्र० सरकार का उपक्रम)

**U.P. Power Corporation Limited**

(U.P. Government Undertaking)

CIN: U32201UP1999SGC024928

GSTN: 09AAACU5088M4ZM

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पत्र सं०: / का० टैक्स एवं जी०एस०टी० / 2020 /

दिनांक: 17 / 09 / 2020

निदेशक (वाणिज्य) / (वितरण) / (कारपोरेट प्लानिंग)

उ०प्र० पावर कारपोरेशन लि०

शक्ति भवन, लखनऊ।

ई०-मेल द्वारा

**विषय: दिनांक 01.10.2020 से GST e-Invoicing प्रावधान लागू होने के सम्बन्ध में।**

महोदय,

अवगत कराना है कि दिनांक 01.10.2020 से GST e-Invoicing प्रावधान लागू हो रहे हैं, ये प्रावधान ऐसे प्रतिष्ठानों पर लागू है जिनका टर्नओवर पिछले वित्तीय वर्ष में रु० 500.00 करोड़ से अधिक है। e-Invoicing प्रावधानों के अनुसार Business to Business (B2B) Tax Invoice, Debit Note एवं Credit Note की सूचना e-Invoicing Portal पर upload करनी होगी, जिसके उपरान्त e-Invoicing Portal पर Invoice Reference Number (IRN) एवं QR Code उत्पन्न होगा, जिसको Tax Invoice पर अंकित करने के उपरान्त ही Tax Invoice मान्य होगी। अर्थात् e-Invoice Portal पर अपलोड करे बिना Tax Invoice अमान्य होगी। e-Invoicing के सम्बन्ध में विस्तृत विवरण संलग्न है।

कृपया उपरोक्तानुसार अपने कार्यक्षेत्र में e-Invoicing संबंधित प्रावधानों का अनुपालन सुनिश्चित करायें।

भवदीय,

(एम० देवराज)  
प्रबन्ध निदेशक

**पत्रांक 393 / का० टैक्स एवं जी०एस०टी० / 2020 तददिनांक**

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. प्रबन्ध निदेशक, मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम केस्को/लखनऊ/वाराणसी/मेरठ/आगरा/कानपुर।
2. निदेशक (वित्त)/ (वाणिज्य)/ (तकनीकी), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०/केस्को/लखनऊ/वाराणसी/ मेरठ/आगरा/कानपुर।
3. उप महाप्रबन्धक (लेखा प्रशासन/कारपोरेट लेखा) उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
4. उप महाप्रबन्धक (सामग्री प्रबन्ध), परिक्षेत्रीय लेखा कार्यालय, महानगर लखनऊ को इस अनुरोध के साथ के अपने अधीनस्थ इकाईयों को तदनुसार सूचित करने की कृपा करें।
5. अधीक्षण अभियन्ता, आर०ए०पी०डी०आर०पी०, पार्ट-ए, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन विस्तार, लखनऊ को इस आशय के साथ प्रेषित कि e-Invoice सम्बन्धित व्यवस्था को ERP, बिलिंग सॉफ्टवेयर इत्यादि में एकीकृत कर e-Invoice सम्बन्धित नियमों का अनुपालन सुनिश्चित करायें।
6. अधिशासी अभियन्ता, वेबसाइट, उ०प्र० पावर कारपोरेशन लि०, रूम नं० 409, चतुर्थ तल शक्ति भवन को वेबसाइट पर अपलोड करने हेतु।

(एम० देवराज)  
प्रबन्ध निदेशक

## E-Invoice System

<https://einvoice1.gst.gov.in>

Welcome to the tax payers of GST to the e-invoice system. As per the GST Council direction, National Informatics Centre (NIC) has built the e-invoice system as per the latest e-invoice (IRN) schema published on the GSTN portal. As per the notification of GST (Notfn No. 61 dtd: 30<sup>th</sup> July, 2020), this system has been enabled for the taxpayers with PAN based turnover more than Rs 500 Crores, during financial year 2019-20.

The notified tax payers have to generate the IRN for the supplies/sales. That is, the IRN has to be generated for the documents of Invoices, Debit Notes and Credit Notes for the local, interstate and export transactions. The tax payer has to upload the complete invoice details, prepared manually or through internal ERP/accounting system, as per the format, and after due validations of the data, the system returns the IRN with the signed invoice and QR code back to the tax payer. The IRN, ACK No, Date and QR code has to be printed by the tax payer on the invoice being issued to the buyer. It may be noted that the IRN can be generated by the supplier only and not by buyer or transporter.

There is a facility to the user to cancel the IRN, if active e-way bill is not there. That is, the e-way bill is not generated or the e-way bill generated and later cancelled, then the user is allowed to cancel the IRN.

The tax payer can also see the features like rules, notifications, help, manuals, Audio-Video materials, FAQs, etc. on the e-invoice portal.

The tax payer can come to know his eligibility for generation IRN by going to the e-invoice portal and selecting 'e-invoice status of Tax Payer' under Search option. On entry of the GSTIN, the system will indicate whether this GSTIN is enabled/notified for the IRN generation.

The tax payer can also know the list of registered GSPs (GST Suvidha Providers), who have enrolled to provide the e-invoice services to the tax payers. This option available as 'GST Suvidha Providers (GSP) under search option.

One can upload the IRN generated and signed invoice file and get it verified on the portal for the authenticity of the IRN. For this option, select 'Verify Signed Invoice' under Search option.

There is a facility to login to the e-invoice system. Single Sign On system has been used to login to the e-way bill and e-invoice systems. That is, if the tax payer has the username and password created on the e-way bill system, then same can be used to login to this system.

If the tax payer has not registered in the e-way bill system, he can use the registration facility and register for the e-invoice system. Then system enables him automatically for both the e-way bill and e-invoice systems.



Presently, e-Invoice System provides the two modes of IRN generation – Offline and API. The following table provide the different methods involved in IRN generation based on the turnover of the tax payers. The notified tax payers can use these modes for the generation of IRN. The tax payers can also generate the e-way bill along with the IRN in one go or generate IRN and the e-way bill later based on the IRN. On generation of IRN, the system returns the signed invoice in the JSON format with the QR code, which can be used to preserve and share with the buyers, if required. Please refer to the Annexure for the sample copy of the invoice along-with QR code on it.

There is an option in the website to download a Mobile App (for Android and iOS) which may be used to verify the authenticity of the QR code and the contents printed on the Invoice. This app may be used by any taxpayers or any external agencies like banks and other financial institutions for verifying the invoice.

The tax payer can also know his/her sister concerns, generating the IRNs and e-way bills using API, after logging into the portal. This helps him to tie up with his/her sister concerns for integration of API mode.

Before integration with the API on production system, the tax payer needs to do the testing of API integration on the sand-box system (<https://einv-apisandbox.nic.in>). In the sandbox system, the notified tax payer can register and understand the process of IRN integration and test the integration with his/her own system. The following procedures explain how to on-board on production system for API integration after completion of testing on sandbox.

The Tax payers having PAN based turnover more than Rs 500 Crores can use any of the following methods for IRN generation

- Offline tool - Upload the invoices in standard format and generate the IRN in one go
- API - Through GSPs integration - System-to-system integration using APIs through registered GSPs
- API – Direct integration - System-to-System integration using API directly from Tax Payers system
- API - Through enabled sister concerned GSTIN - System-to-System integration using API through the sister company of the Tax payers having same PAN. If it has been enabled for API.
- E-Way Bill API enabled Tax Payers - System-to-System integration using API for already E-Way Bill enabled Tax Payers

## **Detailed Procedures**

### **1. Using Offline Tool**

- Please go to the <https://einvoice1.gst.gov.in> portal and see the procedure for the preparation of the bulk upload request for IRNs at Help → Tools → Bulk Generation tools.
- Once you have prepared the bulk upload request file with the invoices, please login at the <https://einvoice1.gst.gov.in> portal. If you have registered in the e-way bill portal (<https://ewaybillgst.gov.in>), then you can use the login credentials (username



and password) of the e-way bill system to login to the e-invoice portal. If you have not registered in the e-way bill portal, then you can register in the e-invoice portal at option Registration.

- On logging into the e-invoice portal, select the e-invoice option and Bulk IRN option.
- Now, upload your request file and generate the IRNs for your invoices.
- After generation, the system will also provide the mechanism to download the IRN form with all the details.
- In case of any errors, the system shows the errors with the requested invoices. You can correct them and request once again.

## **2. Using GSPs (GST Suvidha Providers)**

- Before starting to work on this, you need to test the API integration with the identified GSP in sand-box environment (<https://einv-apisandbox.nic.in/>). After testing, GSP has to submit the test summary report, as per the format provided under 'On Boarding' at sandbox portal, to the email [support.einv.api@gov.in](mailto:support.einv.api@gov.in). After verification of the test summary report, GSP will be provided the production API details.
- Please login at the <https://einvoice1.gst.gov.in> portal.  
If you have registered in the e-way bill portal (<https://ewaybillgst.gov.in>), then you can use the login credentials (username and password) of the e-way bill system to login to the e-invoice portal.  
If you have not registered in the e-way bill portal, then you can register in the e-invoice portal at option Registration.
- If you have registered with a GSP for E Way Bill and would like to continue with same GSP, no need to register for GSP again. Same credentials will work for e-Invoice
- If you have not registered for GSP earlier, on logging into the e-invoice portal, select the API registration and select Create API User. Select the GSP being used for generation of IRN and EWB and submit.
- Create API user, by entering username and password and preserve them with you.
- Use these credentials and generate the token and request for the IRN

## **3. Using Direct Integration**

- Before starting to work on this, you need to test the API integration in sand-box environment (<https://einv-apisandbox.nic.in/>). After testing, tax payer has to submit the test summary report, as per the format provided under 'On Boarding' at sandbox portal, to the email [support.einv.api@gov.in](mailto:support.einv.api@gov.in). After verification of the test summary report, tax payer will be provided the production API details.
- Please login at the <https://einvoice1.gst.gov.in> portal.  
If you have registered in the e-way bill portal (<https://ewaybillgst.gov.in>), then you can use the login credentials (username and password) of the e-way bill system to login to the e-invoice portal.  
If you have not registered in the e-way bill portal, then you can register in the e-invoice portal at option Registration.
- If you have already integrated with API under e-Waybill system, then you can use the same API credentials for e-Invoice system



- If not, then select the option IP Whitelisting under API Registration. Enter the production IPs that need to be whitelisted and submit.
- The network team will scrutinize and whitelist the IP addresses.
- Next, select Create API User and enter your credentials. On registration you will receive Client-Id and Client-Secret.
- If your sister concern (having same PAN) has already registered for API and whitelisted IP, you can use the same Client-Id credentials. You only need to register API User.

#### **4. Using API integration with sister concern GSTIN**

- Before starting to work on this, you need to test the API integration in sand-box environment (<https://einv-apisandbox.nic.in/>). After testing, tax payer has to submit the test summary report, as per the format provided under 'On Boarding' at sandbox portal, to the email [support.einv.api@gov.in](mailto:support.einv.api@gov.in). After verification of the test summary report, tax payer will be provided the production API details.
- The public IP used by your company and sister concern should be same, when accessing the e-invoice and e-way bill production APIs.
- Please login at the <https://einvoice1.gst.gov.in> portal.  
If you have registered in the e-way bill portal (<https://ewaybillgst.gov.in>), then you can use the login credentials (username and password) of the e-way bill system to login to the e-invoice portal.  
If you have not registered in the e-way bill portal, then you can register in the e-invoice portal at option Registration.
- If you have already integrated with API under e-Waybill system, then you can use the same API credentials for e-Invoice system
- Otherwise, please log into the e-invoice portal, select the API registration and select Create API User. Select the sister concern GSTIN and submit.
- Create API user, by entering username and password and preserve them with you.
- Now, with your API user credentials and client-id credentials of the sister concern, you can connect and generate the IRN and EWB.

#### **5. Using E-way Bill API credentials**

- Before starting to work on e-invoice system, you need to test the API integration in sand-box environment (<https://einv-apisandbox.nic.in/>). After testing, tax payer has to submit the test summary report, as per the format provided under 'On Boarding' at sandbox portal, to the email [support.einv.api@gov.in](mailto:support.einv.api@gov.in). After verification of the test summary report, tax payer will be provided the production API details.
- If you have already integrated with API under e-Waybill system, then you can use the same API credentials for e-Invoice system. No other steps need to be followed.
- Use the e-way bill purpose whitelisted IPs to access the e-invoice system.

**For more details watch these videos**

1	<a href="#"><u>Introduction to e-Invoice System</u></a>
2	<a href="#"><u>IRN Generation using Bulk Tools</u></a>
3	<a href="#"><u>Process for API Registration</u></a>

## Annexure

## SAMPLE E-INVOICE PRINT

National Informatics Centre