

## E-INVOICE VERIFIER APP BY GSTN

The E-Invoice Verifier App developed by GSTN, has been introduced which offers a convenient solution for verifying e-Invoices and other related details.

### Key Features and Benefits:

**QR Code Verification:** The app allows users to scan the QR code on an e-Invoice and authenticate the embedded value within the code. This helps in identifying the accuracy and authenticity of the e-Invoice.

**User-Friendly Interface:** The app provides a user-friendly interface with intuitive navigation, making it easy for users to navigate through the app's features and functionalities.

**Comprehensive Coverage:** The app supports verification of e-Invoices reported across all six IRPs, ensuring comprehensive coverage and convenience.

**Non-Login Based:** The app operates on a non-login basis, meaning users are not required to create an account or provide sensitive personal information to access its functionalities.

### How to use the e-Invoice Verifier App:

**Download the App:** Visit the Google Play Store and search for "E-Invoice QR Code Verifier". Download and install the app on your mobile device free of charge. The iOS version will be available shortly.

**QR Code Scanning:** Utilise the app to scan the QR codes on your e-Invoices. The app will authenticate the information embedded in the code and one can compare it with information printed on the invoice.

For more detailed information please see the FAQs in the app. This comprehensive FAQ document will provide you with additional guidance on using the app and resolving any queries you may have.

GSTN is also working towards launching Version 2 with the Search IRN functionality, to further streamline e-Invoice verification.

**Source:** <https://www.gst.gov.in/newsandupdates/read/588>

## UPDATE ON ENABLEMENT STATUS FOR TAXPAYERS FOR E-INVOICING

As per Notification No. 10/2023 - Central Tax dated 10<sup>th</sup> May 2023, the threshold for e-Invoicing for B2B transactions has been lowered from Rs. 10 crores to 5 crores. This change will be applicable from 1<sup>st</sup> August 2023.

To this effect GSTN has enabled all eligible taxpayers with an Aggregate Annual Turnover (AATO) of Rs. 5 crores and above as per GSTN records in any preceding financial year for e-Invoicing. These taxpayers are now enabled on all six IRP portals including NIC-IRP for e-Invoice reporting.

The enablement status can be checked on the e-Invoice portal at <https://einvoice.gst.gov.in>.

It would be in the interest of trade to register and utilize the sandbox testing facility available at the IRP portals. This will help taxpayers to familiarize themselves with the invoice reporting mechanism and ensure a seamless transition to the e-Invoice system.

Please note that the enablement status indicated on the e-Invoice portal does not indicate a legal obligation on taxpayers to use e-Invoicing. However, actual liability to generate IRN shall be checked by taxpayers with respect to applicable notification in the light of facts pertaining to them.

While the listing of enabled GSTINs is purely based on the turnover criteria reported in GSTR-3B, it is essential for taxpayers to confirm whether they fulfil the conditions outlined in the notification/rules. Thus, it is the legal responsibility of the concerned taxpayer, both buyers and suppliers, to ensure compliance.

In case, a taxpayer who is otherwise but not auto enabled on the e-Invoice portal, can self-enable for e-Invoicing using the functionality provided on the portal.

**Source:** <https://www.gst.gov.in/newsandupdates/read/591>

## ONLINE COMPLIANCE PERTAINING TO LIABILITY / DIFFERENCE APPEARING IN GSTR1 AND GSTR-3B (DRC-01B)

GSTN has developed a functionality to enable the taxpayer to explain the difference in GSTR-1 & GSTR-3B return online as directed by the GST Council. This feature is now live on the GST portal.

The functionality compares the liability declared in GSTR-1/IFF with the liability paid in GSTR-3B/3BQ for each return period. If the declared liability exceeds the paid liability by a pre-defined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01B.

Upon receiving an intimation, the taxpayer must file a response using Form DRC-01B, Part B. The taxpayer has the option to either provide details of the payment made to settle the difference using Form DRC-03, or provide an explanation for the difference, or even choose a combination of both options.

A detailed manual on the functionality containing the navigation details is available on the GST portal at [https://tutorial.gst.gov.in/downloads/news/return\\_compliance\\_in\\_form\\_drc\\_01b.pdf](https://tutorial.gst.gov.in/downloads/news/return_compliance_in_form_drc_01b.pdf). It offers step-by-step instructions and addresses various scenarios related to the functionality.

**Source:** <https://www.gst.gov.in/newsandupdates/read/592>