NATIONAL INFORMATICS CENTRE

E-INVOICING SYSTEM FOR E-COMMERCE OPERATORS

The e-invoicing system is also available for the E-Commerce Operators (ECO) to report the invoices to the Invoice Registration portal, generated by them on behalf of the suppliers. The e-invoicing system identifies the e-Commerce operators based on the taxpayer type in the GST registration details. The taxpayer having the type as 'TCS' will be enabled for reporting invoices on the e-invoicing system as e-Commerce Operator.

However, it is important to note that E-commerce transactions can be reported by the E-commerce operators **only** with "EcmGstin" attribute as their GSTINs. This means to say, that apart from specifying the Seller GSTIN in the payload, it is mandatory to specify the e-Commerce operator GSTIN in the "EcmGstin" attribute of the schema by e-Commerce Operator **only** when he logs in using his user credentials.

1. e-Invoice APIs available for e-Commerce Operators

- Generate IRN (behalf of suppliers)
- Cancel IRN (applicable to only for those IRNs, generated by e-Commerce operator)
- Generate E-Waybill (applicable to only for those IRNs, generated by e-Commerce operator)
- Cancel E-waybill (applicable to only for those IRNs generated by e-Commerce operator)
- Get IRN (applicable to only for those IRNs, generated by e-Commerce operator)

2. Scope of Access to IRNs generated by e-Commerce operator

Accessible to	e-Commerce operator	Supplier
View IRNs generated by e-Commerce operator	Yes	Yes
Cancellation of IRN (generated by e-Com operator)	Yes	Yes
Generation of EWB for IRN generated by e-Com. operator	Yes	Yes
Cancellation of EWB for IRN generated by e-com operator	Yes	Yes

3. Process for integrating on the Sandbox system

The following procedure has to be followed by the e-Commerce operators to integrate their ERP systems to the sandbox system of IRP.

- The Registration module in the sandbox system has an option 'E-Commerce Operator'
- The e-Commerce Operator may select this option and enter the GSTIN of type 'TCS' and get registered in the sandbox portal, by authenticating with OTP sent to the GSTIN registered mobile.
- API credentials such as Client-Id, Client-Secret, User-name and Password may be generated.
- On logging into the sandbox tool, there is no need to add the GSTINs.
- The payload to generate the IRN may be prepared and tested in the sandbox tool.
- As already mentioned, the payload shall contain the Seller GSTIN, Buyer GSTIN and also the e-Commerce GSTIN along-with other details.
- All other validations and schema and procedure mentioned in the sandbox portal may be followed.
- While using the 'Cancel IRN',' Generate EWB by IRN', Cancel EWB', 'Get IRN', send the 'Supplier GSTIN' in addition to other parameters.

4. Process for integrating on the Production system

The following procedure may be followed by the e-Commerce operators to integrate their ERP systems to the production system of IRP.

- The TCS registered taxpayer will need to do login registration in the Invoice registration portal (https://einvoice1.gst.gov.in). If already registered, the taxpayer can login to the Invoice registration portal.
- Select the API registration.
- Submit the application for whitelisting the IPs along with summary test report. Up to 4 Indian Static IPs are allowed.
- On submission of the application, the network team will scrutinize and whitelist the IPs.
- API credentials such as Client-Id, Client-Secret, User-name and Password may be generated.
- Create the username and password for the other PAN related GSTINs by selecting the above GSTIN.
- Use above credentials, the payload to generate the IRN, may be prepared and IRN may be generated.
- As already mentioned, the payload will contain the Seller GSTIN, Buyer GSTIN and also the e-Commerce GSTIN along with other details.