

Manual > e-Invoice Exemption Declaration

1. The e-Invoice system is designed to streamline invoice generation and reporting by taxpayers in a standardized format (known as Schema) to Invoice Registration Portals (IRPs). To utilize this system, taxpayers must ensure their eligibility and register on an IRP to obtain a unique Invoice Reference Number (IRN) for each invoice. The e-Invoice system offers features such as real-time validation, auto-population of invoice data, and integration with GST returns.
2. Currently, taxpayers are automatically enabled for e-invoicing on an IRP based on their declared Annual Aggregate Turnover (AATO) in GSTR-3B. However, with the availability of multiple IRPs for e-invoice generation, it is necessary to provide a platform for exempted taxpayers to declare their exemption from generating e-Invoices. Therefore, a functionality has been introduced on the GST portal that allows taxpayers falling under the exempted category to file a self-declaration form.
3. As per various notifications issued by CBIC wherein the following entities/ sectors of taxpayers are exempted from the mandate of e-Invoicing:
 - a) Special Economic Zone Units (61/2020- Central Tax dated 30th July 2020)
 - b) Insurer (13/2020 - Central Tax dated 21st March 2020)
 - c) Banking Company (13/2020 - Central Tax dated 21st March 2020)
 - d) Financial Institution (13/2020 - Central Tax dated 21st March 2020)
 - e) Non-Banking Financial Company (13/2020 - Central Tax dated 21st March 2020)
 - f) Goods transport agency supplying services in relation to transportation of goods by road in a goods carriage (13/2020 - Central Tax dated 21st March 2020)
 - g) Suppliers of passenger transportation service (13/2020 - Central Tax dated 21st March 2020)
 - h) Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens. (13/2020 - Central Tax dated 21st March 2020)
 - i) Government Department (23/2021- Central Tax dated 01st June 2021)
 - j) Local Authorities (23/2021- Central Tax)
4. In cases where a registered person is not required to prepare an invoice as per Rule 48(4) but is still enabled on the e-Invoice portal, they can submit the e-Invoice Exemption

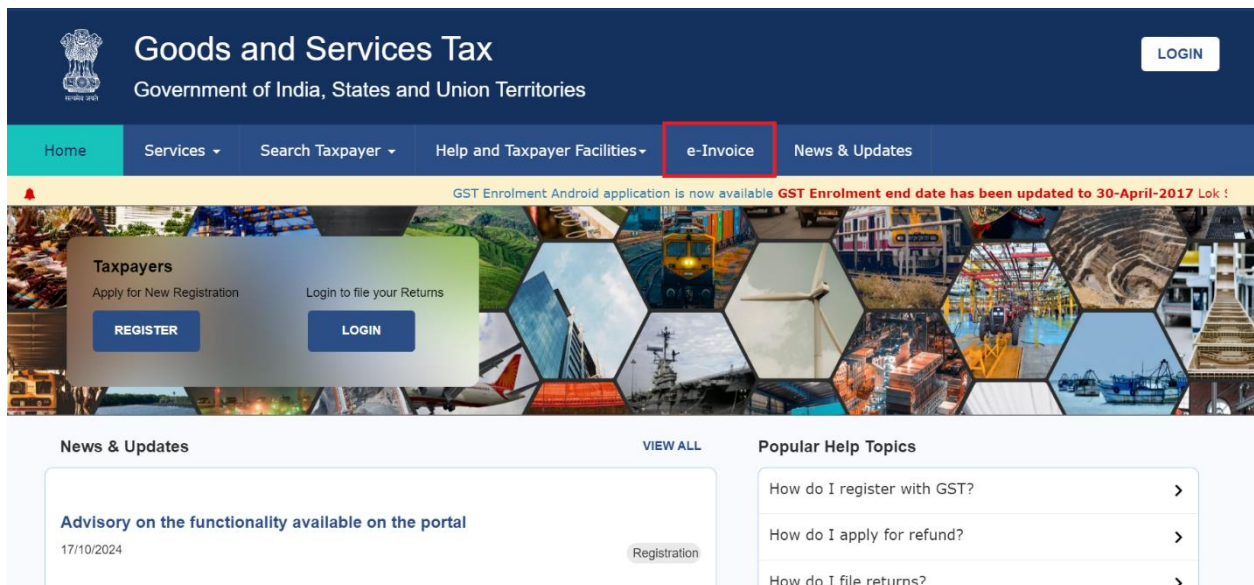
Declaration form available on the e-Invoice portal (<https://einvoice.gst.gov.in>). By utilizing the e-Invoice Exemption Declaration functionality, eligible taxpayers can comply with the exemption provisions and manage their invoicing processes effectively within the e-Invoice system. Please note that any declaration made through this functionality will not impact the e-Invoice enablement status of the taxpayer. We encourage all eligible taxpayers falling under the exempted category to utilize this functionality as per the provisions of the law.

Note: Enablement status on the e-Invoice portal doesn't mean that a taxpayer is legally obligated to do e-Invoicing.

5. Introduction

To access the e-Invoice portal, taxpayer can follow these steps:

- a. Go to the GST website by accessing the URL <https://www.gst.gov.in>.
- b. On the GST home page, click on the **e-Invoice** tab.



- c. Taxpayer will be directed to the **e-Invoice** portal page.
- d. Alternatively, taxpayer can directly access the URL <https://einvoice.gst.gov.in> to reach the e-Invoice portal.



Goods and Services Tax

Government of India, States and Union Territories
e - Invoice System

Search

LOGIN

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- About
- Resources
- Services
- Mobile App
- Updates

To view Advisory on e-Invoice Portal please [Click Here](#). As per the notification No. 10/2023 - Central Tax - dated 10-05-2023 01st April 2022, e-Invoicing is mandatory for the tax



Quick Actions

- Search IRNs
- Check Enablement Status
- Grievance
- IRP Portal
- Mobile App

Login to Access

- Enable Me for e-Invoice
- Download e-Invoice JSONs
- e-Invoice Exemption Declaration

Total number of IRNs generated in current FY: **1957430k** | Total number of IRNs generated on 28/02/2024: **516**

News & Updates

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- Advisory**
Advisory: Enhanced E-Invoicing Initiatives & Launch of Enhanced https://einvoice.gst.gov.in portal
21 Feb 2024 [READ MORE](#)
- Advisory**
Comprehensive Guide and Instructions for Direct API Integration with Any of the 6 IRPs for E-Invoice Reporting
17 Nov 2023 [READ MORE](#)
- Advisory**
Advisory: e-Invoice JSON download functionality Live on the GST e-Invoice Portal
3 Oct 2023 [READ MORE](#)
- Advisory**
Advisory: Temporary / Short Period Pause in e-Invoice Auto Population into GSTR-1
27 Sep 2023 [READ MORE](#)

Video Links

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Quick Links

- [About GST](#)
- [GST Council Structure](#)
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Policies

- [Website Policy](#)
- [Terms and Conditions](#)
- [Hyperlink Policy](#)
- [Disclaimer](#)

Sites

- [IRP 1](#)
- [IRP 2](#)
- [IRP 3](#)
- [IRP 4](#)
- [IRP 5](#)
- [IRP 6](#)

Help

- [Help](#)
- [System Requirements](#)
- [User Manuals, Videos and FAQs](#)
- [GST Media](#)

Links

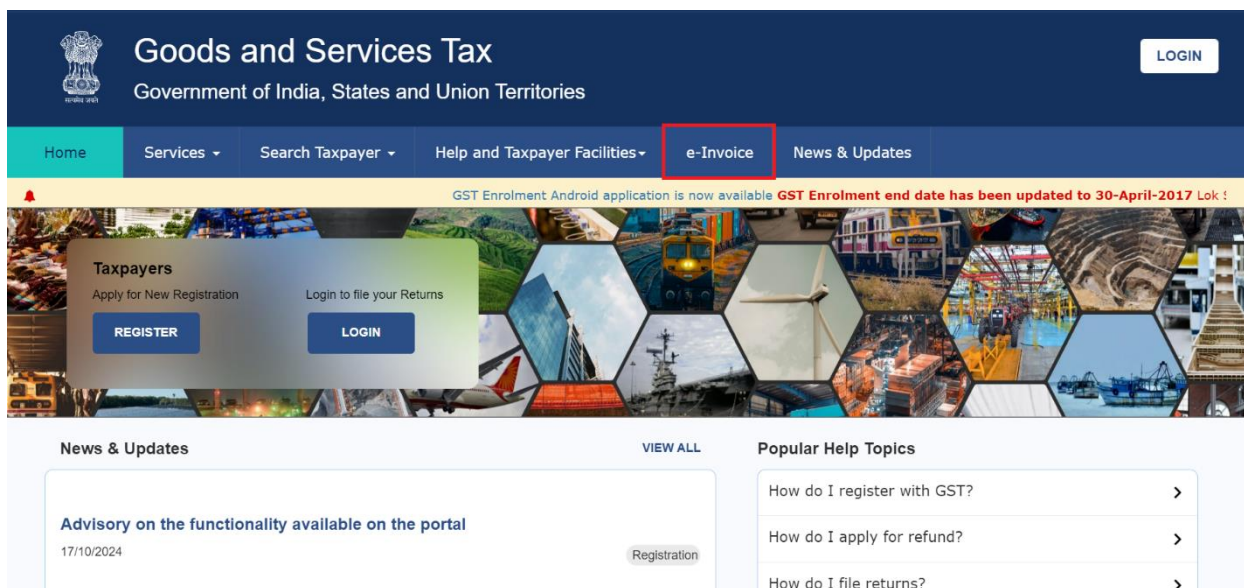
- [Site Map](#)
- [Web Information Manager](#)

Note: If taxpayer is logged in the GST portal then the taxpayer will be automatically logged into e-Invoice portal.

6. Process for filing e-Invoice Exemption Declaration form

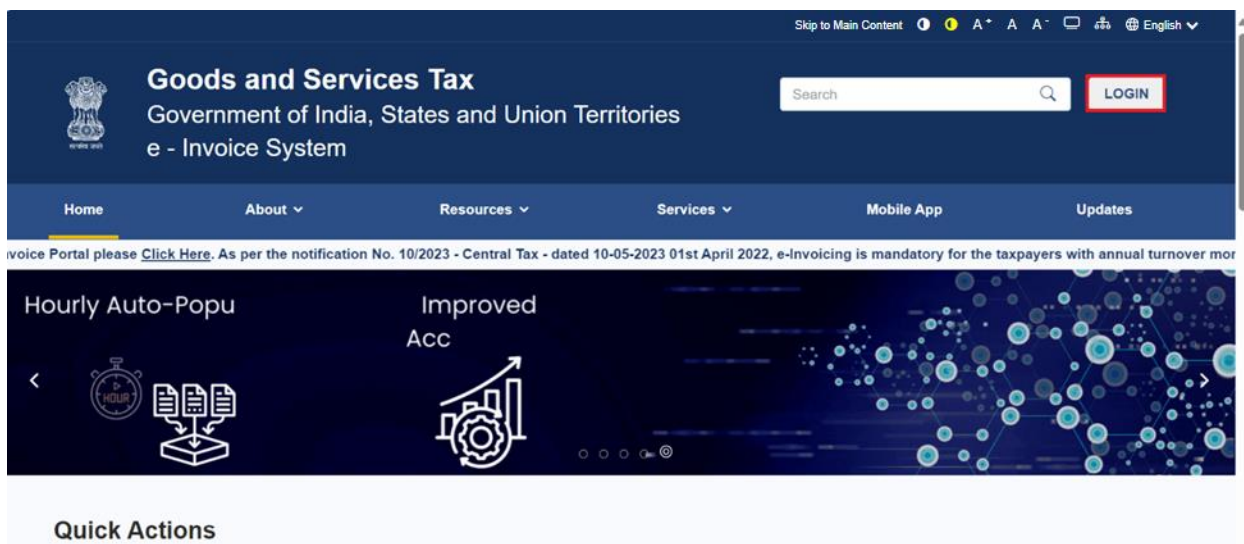
A. How to file an e-Invoice Exemption Declaration form

- i) Go to the GST portal, click on **e-Invoice** tab or visit <https://einvoice.gst.gov.in>



Note: The e-Invoice Exemption Declaration facility is not accessible in the pre-login mode.

- ii) Login to the **e-Invoice** portal using GST portal credentials.



iii) Fill **Username**, **Password** and captcha characters. Click **LOGIN** button.

Login

• indicates mandatory fields

Username •

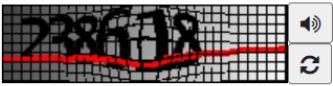
K

Password •

••••••

Type the characters you see in the image below •

Enter Characters shown below

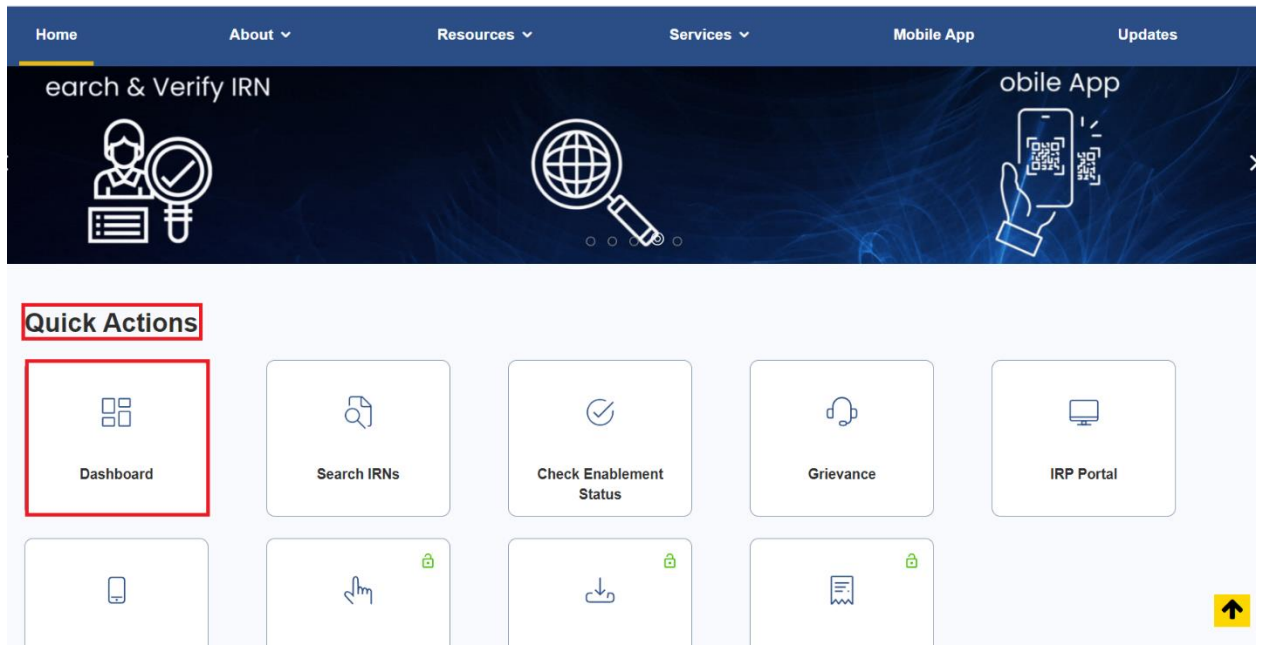


LOGIN

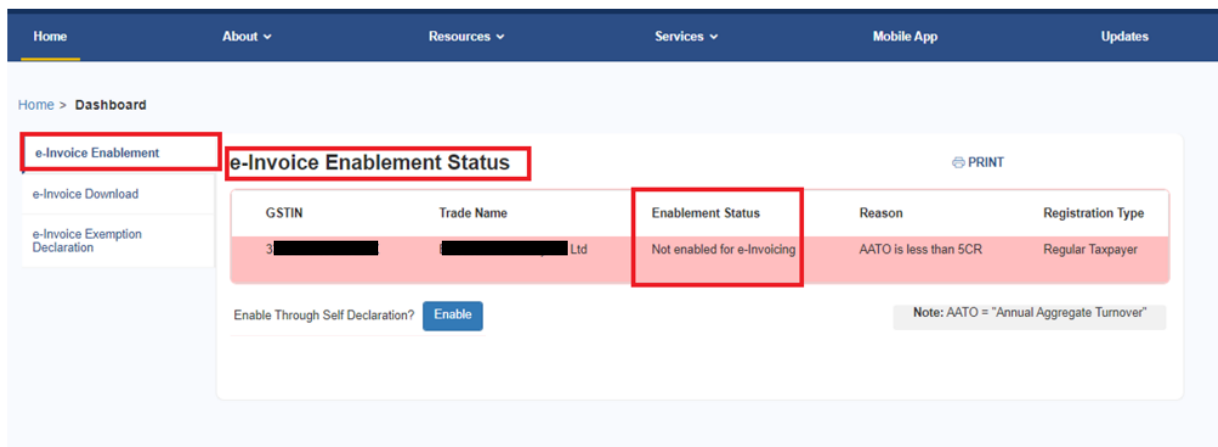
[Forgot Username](#) [Forgot Password](#)

i **First time login:** If you are logging in for the first time, click [here](#) to log in.

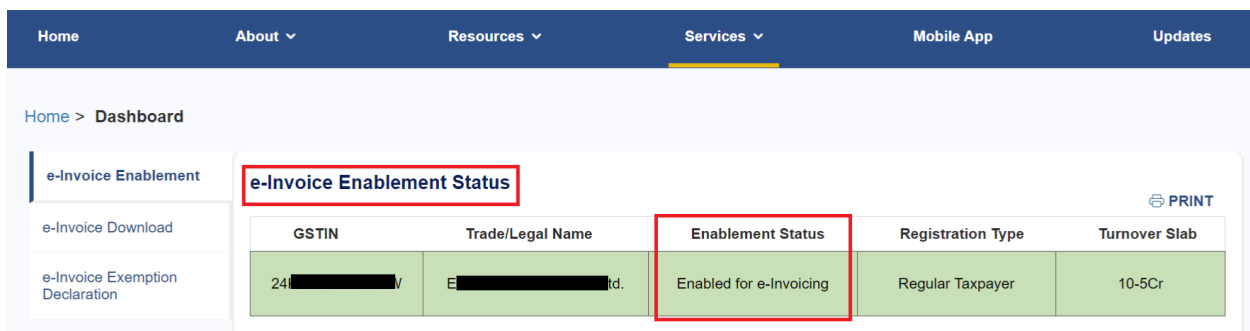
iv) Select **Dashboard** tile under the **Quick Actions** tab.



v) **Dashboard** page will display the e-Invoice enablement status of taxpayer as per login credentials.



Note: If taxpayer is already enabled for e-Invoicing, the following screen will be displayed.



vi) Click on the **e-Invoice Exemption Declaration** tab.

GSTIN	Trade/Legal Name	Enablement Status	Registration Type	Turnover Slab
33 [REDACTED]	E [REDACTED]	Enabled for e-Invoicing	Regular Taxpayer	10-5Cr

vii) A warning message will be displayed, click on the **PROCEED** button.

NOTE ⓘ

Please note that filing this exemption declaration form will not impact your e-Invoice enablement status. This form is solely for declaring exemption from the e-Invoicing as per CGST Rules.

PROCEED

viii) **e-Invoicing Exemption Declaration** page will be displayed.

Home About Resources Services Mobile App Updates ^{new}

Home > Dashboard

e-Invoice Enablement
e-Invoice Download
e-Invoice Exemption Declaration

e-Invoicing Exemption Declaration

I hereby declare that the GSTIN 29[REDACTED]D, (Trade/Legal name) GSTN is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017.

Please select the category for exemption from the mandate of e-Invoicing

Declaration and Submission

I/We hereby solemnly affirm that the above information is correct to the best of my knowledge and belief. I/We shall be severally responsible for violation of CGST Rules and liable for action, if any, due to non-issuance of e-Invoicing.

Taxpayers are advised to verify their eligibility criteria and category of exemption before filing the above declaration. Any discrepancy in the declaration form will be liable for action as per the provisions of the CGST Act and the Rules/Notifications specified therein. GSTN shall not be responsible for any incorrect information provided or declared by the taxpayer for non-issuance of e-Invoice.

SUBMIT

ix) Select any **one Category** from the drop-down list of taxpayers exempt from e-Invoice as per the provision of the CGST Rules.

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e-Invoice Enablement
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e-Invoice Exemption Declaration

e-Invoicing Exemption Declaration

I hereby declare that the GSTIN 29[REDACTED]D, (Trade/Legal name) GSTN is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017.

Please select the category for exemption from the mandate of e-Invoicing

Please select the category for exemption from the mandate of e-Invoicing

- Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)
- Insurer (13/2020 - Central Tax dated 21st March 2020)
- Banking company (13/2020 - Central Tax dated 21st March 2020)
- Financial institution (13/2020 - Central Tax dated 21st March 2020)
- Non-banking financial company (13/2020 - Central Tax dated 21st March 2020)
- Goods transport agency supplying services in relation to transportation of goods by road in a goods carriage (13/2020 - Central Tax dated 21st March 2020)
- Suppliers of passenger transportation service (13/2020 - Central Tax dated 21st March 2020)
- Suppliers of services by way of admission to exhibition of cinematograph films in multiplex screens. (13/2020 - Central Tax dated 21st March 2020)
- Government department (23/2021 - Central Tax dated 01st June 2021)
- Local authorities (23/2021 - Central Tax)

x) Tick the declaration and Submission check box and select the name of the **Authorised Signatory** from the drop-down. Click the **SUBMIT** button.

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Home > Dashboard

e-Invoice Enablement
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e-Invoicing Exemption Declaration

I hereby declare that the GSTIN 29, [REDACTED] D, (Trade/Legal name) GSTN is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017.

Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)

Declaration and Submission

I/We hereby solemnly affirm that the above information is correct to the best of my knowledge and belief. I/We shall be severally responsible for violation of CGST Rules and liable for action, if any, due to non-issuance of e-Invoice.



Taxpayers are advised to verify their eligibility criteria and category of exemption before filing the above declaration. Any discrepancy in the declaration form will be liable for action as per the provisions of the CGST Act and the Rules/Notifications specified therein. GSTN shall not be responsible for any incorrect information provided or declared by the taxpayer for non-issuance of e-Invoice.

Authorised Signatory*

ANGAD ARORA

SUBMIT

xi) Warning message will be displayed with taxpayer details. Click the **OK** button to proceed or **Cancel** button to re-enter the details.

 **Warning**


Please review the information below before submitting your e-Invoice exemption declaration:

- GSTIN: 29, [REDACTED] D
- Trade/Legal name: GSTN
- Exemption category selected: Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)
- Authorised Signatory: ANGAD ARORA

Verify that the information provided above is correct before submitting.


OK
CANCEL

xii) Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button to file e-Invoice Exemption Declaration form.

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
29[REDACTED]	[REDACTED]	GSTN




Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

[SUBMIT WITH DSC](#) | [SUBMIT WITH EVC](#)

xiii) Successful filing message with ARN will be visible on the screen. Click the **OK** button to proceed.



Filing Successful

The e-Invoice exemption declaration has been successfully filed and an ARN has been generated: **AA190723000080T**.
The ARN has been sent to your registered email ID and mobile number.

[OK](#)

xiv) A successfully submitted e-Invoicing Exemption Declaration form will be displayed. Click the **DOWNLOAD** button to download the filed Exemption Declaration form in PDF to the system.

Home > Dashboard

e-Invoice Enablement

e-Invoice Download

e-Invoice Exemption Declaration

e-Invoicing Exemption Declaration

I hereby declare that the GSTIN 24[REDACTED]V, (Trade/Legal name) GSTN is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017.

Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)

Declaration and Submission

I/We hereby solemnly affirm that the above information is correct to the best of my knowledge and belief. I/We shall be severally responsible for violation of CGST Rules and liable for action, if any, due to non-issuance of e-Invoice.

Disclaimer

Taxpayers are advised to verify their eligibility criteria and category of exemption before filing the above declaration. Any

Authorised Signatory*

ANGAD ARORA

DOWNLOAD PRINT

NOTE: Sample PDF format of filed e-Invoice Exemption Declaration form:

e-Invoicing Exemption Declaration

I hereby declare that the GSTIN **24[REDACTED]W**, Trade/Legal name **GSTN** is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017.

I/We hereby solemnly affirm that the above information is correct to the best of my knowledge and belief. I/We shall be severally responsible for violation of CGST Rules and liable for action, if any, due to non-issuance of e-Invoice.

Acknowledgement Reference Number

AA2402240017003

GSTIN

24[REDACTED]W

Trade/Legal Name

GSTN

Exemption category

Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)

Authorised Signatory

ANGAD ARORA

Disclaimer

Taxpayers are advised to verify their eligibility criteria and category of exemption before filing the above declaration. Any discrepancy in the declaration form will be liable for action as per the provisions of the CGST Act and the Rules/ Notifications specified therein. GSTN shall not be responsible for any incorrect information provided or declared by the taxpayer for non-issuance of e-Invoice.

The e-Invoice Exemption Declaration form has been filed on 27/02/2024.

This document is downloaded on 27/02/2024 from <https://einvoice.gst.gov.in>

xv) To print the successfully submitted e-Invoicing Exemption Declaration form, click the **PRINT** button.

[Home](#) > **Dashboard**[e-Invoice Enablement](#)[e-Invoice Download](#)[e-Invoice Exemption Declaration](#)

e-Invoicing Exemption Declaration

I hereby declare that the GSTIN 24[REDACTED], (Trade/Legal name) GSTN is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017.

Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)

Declaration and Submission

- I/We hereby solemnly affirm that the above information is correct to the best of my knowledge and belief. I/We shall be severally responsible for violation of CGST Rules and liable for action, if any, due to non-issuance of e-Invoice.

Disclaimer

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Authorised Signatory*

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