

SUBMISSION OF e-INVOICE EXEMPTION DECLARATION

Please go to GST Common Portal www.gst.gov.in and click on the “e-Invoice” tab on the Menu Bar.

The screenshot displays the GST Common Portal website. At the top, the logo of India is on the left, followed by the text "Goods and Services Tax". On the right, there is a "Login" button. Below this is a dark blue navigation menu with several tabs: "Home", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help and Taxpayer Facilities", and "e-Invoice". The "e-Invoice" tab is highlighted with a yellow circle. Below the menu is a large banner image with a hexagonal grid overlay, showing various industrial and office scenes. At the bottom of the banner, there is a red text notification: "Taxpayers can opt for Composition Scheme for". Below the banner, there are three main sections: "News|Updates" with a list of advisories, "Advisories", and "Popular help topics" with a list of frequently asked questions.

Goods and Services Tax Login

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

Taxpayers can opt for Composition Scheme for

News|Updates

12/03/2024
Advisory on GSTR-1/IFF: Introduction of New 14A and 15A tables

08/03/2024
Advisory: Integration of E-Waybill system with New IRP Portals

28/02/2024
Subject: Instances of Delay in registration reported by

Advisories

Popular help topics

- How can I Opt for Composition?
- How can I use the Returns Offline tool?
- How do I apply for refund?
- How do I file intimation about voluntary payment?
- How to file an appeal?
- How do I register with GST?

The following screen will open.

Skip to Main Content

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

Search LOGIN

Home About Resources Services Mobile App Updates

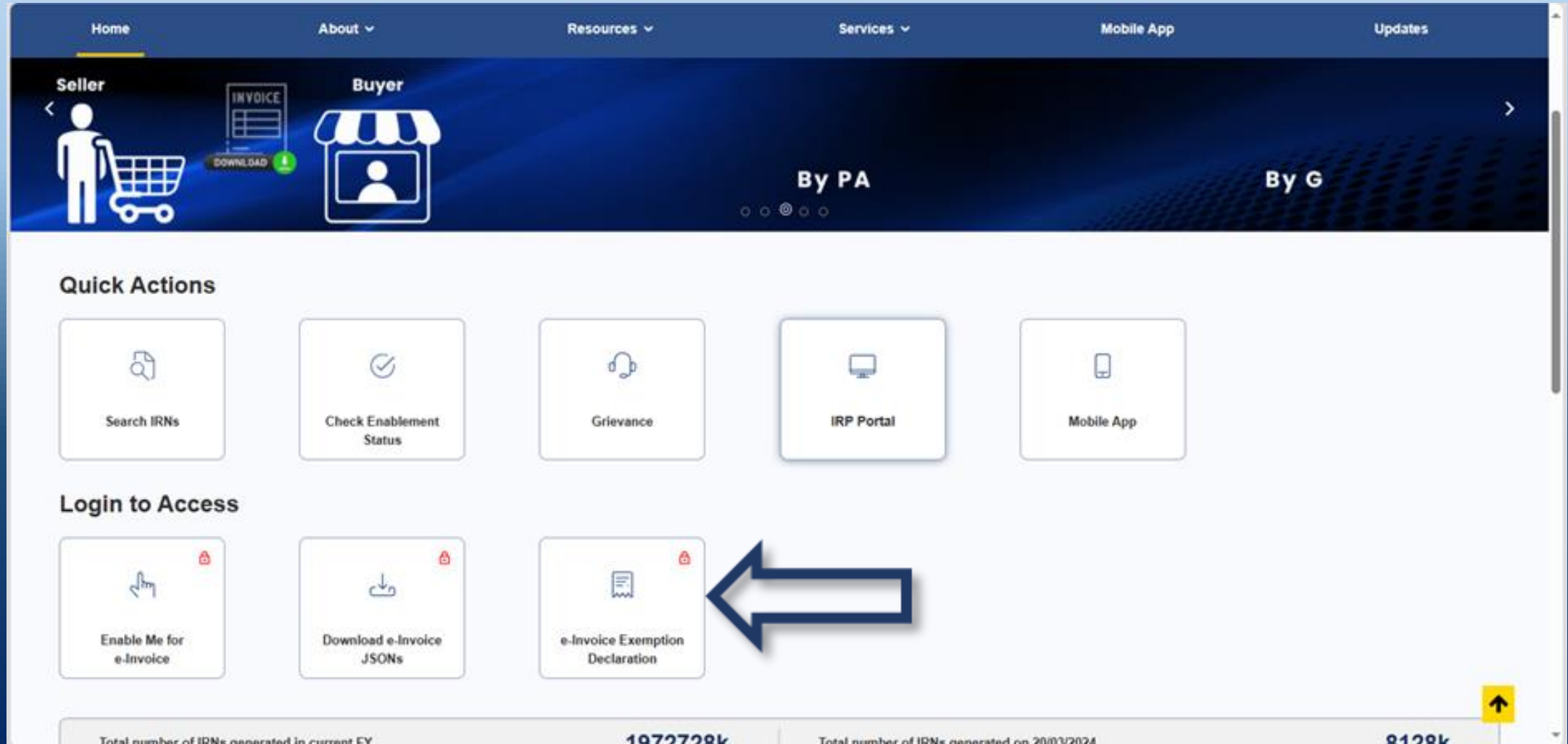
To view Advisory on e-Invoice Portal please [Click Here](#). As p

Experience the New & Improved e-Invoice Portal

Quick Actions

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

Scroll down to find the following portion of screen. Click on “e-Invoice Exemption Declaration” (with a red lock sign).



The following login screen will appear. Put Username, Password, captcha and click on “LOGIN”.

The image shows a login screen with a modal form overlay. The modal form is titled "Login" and contains the following elements:

- A red dot indicating a mandatory field next to the "Username" label.
- A text input field for the username.
- A red dot indicating a mandatory field next to the "Password" label.
- A text input field for the password, currently filled with asterisks.
- A red dot indicating a mandatory field next to the label "Type the characters you see in the image below".
- A text input field for the captcha, containing the number "304423".
- A captcha image showing the number "304423" on a grid background.
- A blue "LOGIN" button.
- Links for "Forgot Username" and "Forgot Password".
- A note: "First time login: If you are logging in for the first time, click [here](#) to log in."

Red arrows point to the Username, Password, and Captcha input fields. A blue arrow points to the LOGIN button.

The following screen will open. Scroll down to get the second row of tabs.

Skip to Main Content

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

Search

Home About Resources Services Mobile App Updates

10-05-2023 01st April 2022, e-Invoicing is mandatory for the taxpayers with annual turnover more than Rs. 5 crores from 1st August 2023. e-Invoice Exemption Declaration List (up to 10-10-2023) [Click Here](#). Time limit for reporting invoices

Experie e-In

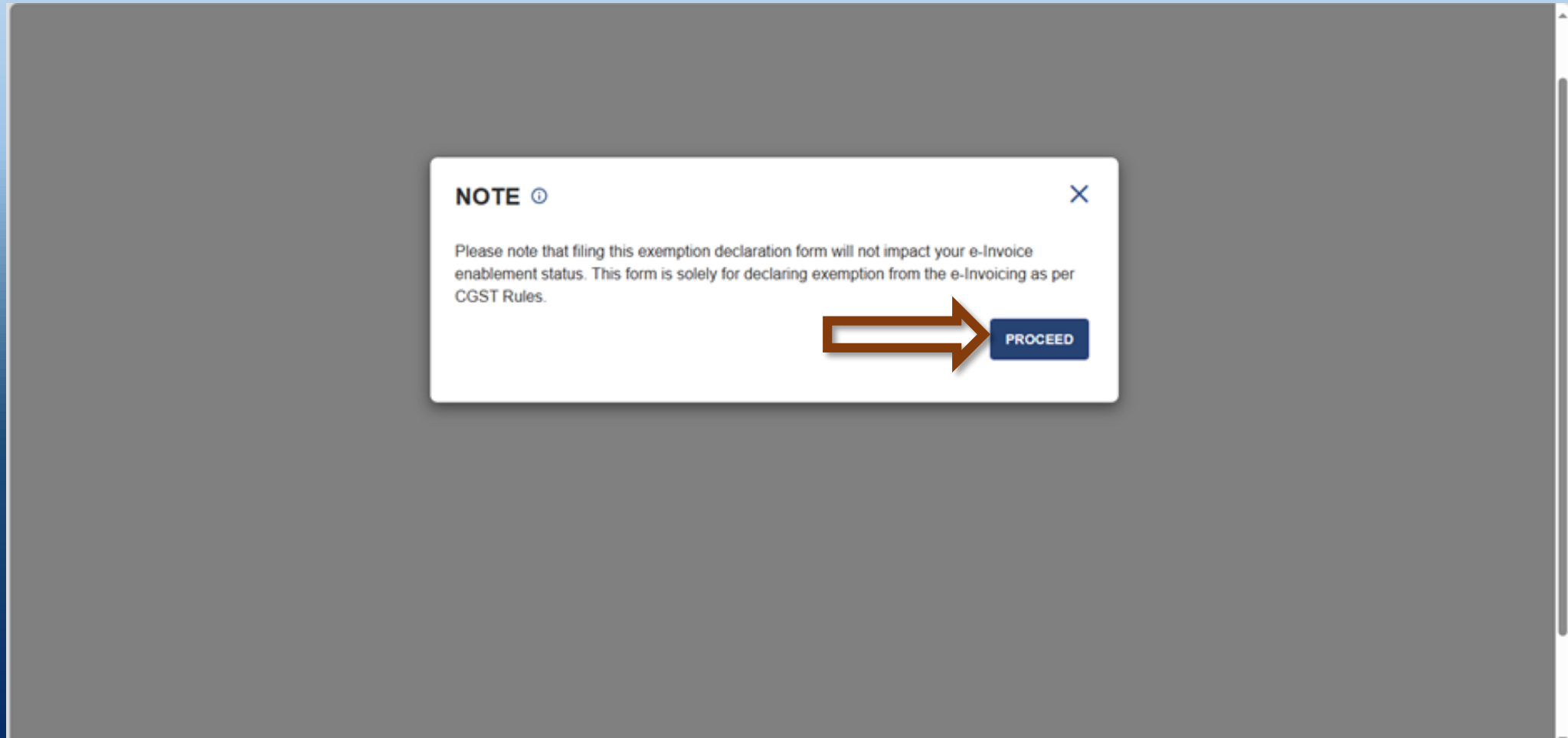
Quick Actions

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

Click on the tab showing “e-Invoice Exemption Declaration” (with a green lock sign).

The screenshot displays the user interface of the e-Invoice Exemption Declaration portal. At the top, there is a dark blue navigation bar with the following menu items: Home, About, Resources, Services, Mobile App, and Updates. Below the navigation bar is a section titled "QUICK ACTIONS" containing a grid of ten service tiles. The tiles are arranged in two rows of five. The first row includes: Dashboard, Search IRNs, Check Enablement Status, Grievance, and IRP Portal. The second row includes: Enable Me for e-Invoice, Download e-Invoice JSONs, e-Invoice Exemption Declaration, and Mobile App. A large green arrow points to the "e-Invoice Exemption Declaration" tile, which features a green lock icon in its top right corner. Below the "QUICK ACTIONS" section is a "News & Updates" section with a "VIEW ALL" link on the right. This section contains four advisory cards. The first card is titled "Advisory" and discusses the integration of the E-Waybill system with new IRP Portals, dated 8 Mar 2024. The second card is titled "Advisory" and discusses enhanced e-invoicing initiatives and the launch of a portal, dated 21 Feb 2024. The third card is titled "Advisory" and discusses the implementation of e-invoicing, dated 13 Feb 2024. The fourth card is titled "Advisory" and provides a comprehensive guide for direct API integration with IRPs, dated 17 Nov 2023. At the bottom of the page is a "Video Links" section with several video thumbnails. A yellow arrow icon is visible in the bottom right corner of the page.

The following screen will appear. Click on the “PROCEED**” button.**



In the following screen, you have to select the proper category of exemption from drop-down list and submit the declaration by checking the check box.

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

Home About Resources Services Mobile App Updates

Home > Dashboard

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

e-Invoicing Exemption Declaration

I hereby declare that the GSTIN 19[REDACTED], (Trade/Legal name) A[REDACTED] 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

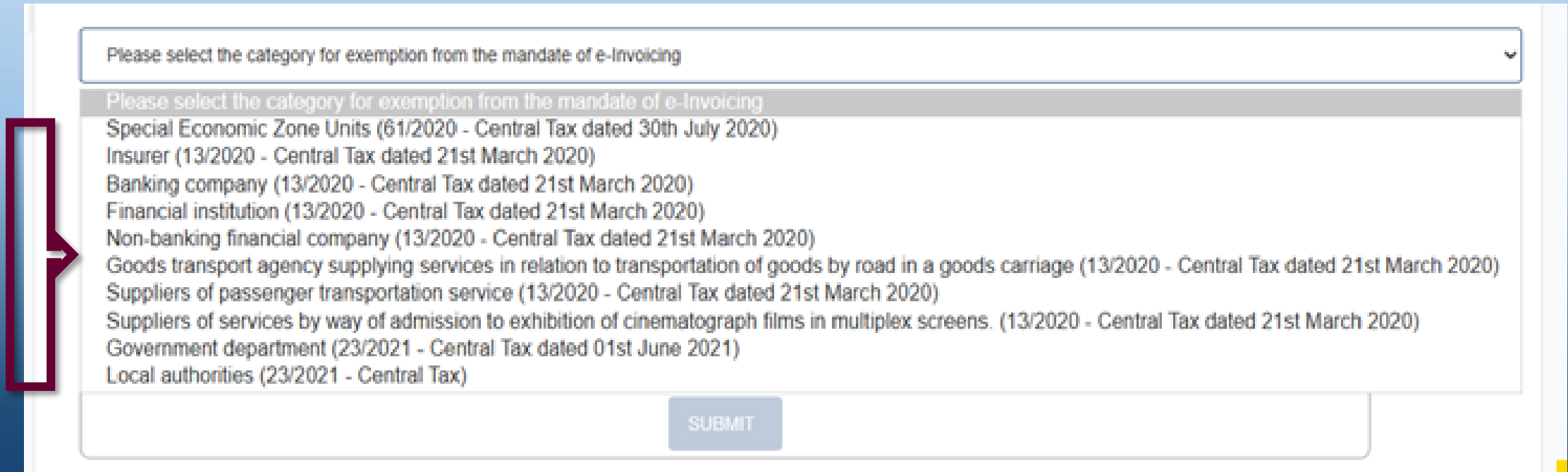
Declaration and Submission

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-Invoice.

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.

SUBMIT

The **drop-down list contains the following categories. Select the one that is **appropriate** for you.**



The image shows a screenshot of a web form. At the top, there is a text box with the placeholder text "Please select the category for exemption from the mandate of e-Invoicing". Below this, a drop-down menu is open, displaying a list of categories. A red bracket on the left side of the page highlights the drop-down menu. At the bottom of the form, there is a "SUBMIT" button.

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)

SUBMIT

After selecting the appropriate category, check the box for declaration and select the **AUTHORISED SIGNATORY (select from drop-down list if more than one) and click on **“SUBMIT”** button.**

Your e-Invoice Exemption Declaration is now submitted.

The screenshot displays the 'e - Invoice System' interface. The main content area is titled 'e-Invoicing Exemption Declaration'. It contains the following elements:

- A declaration statement: "I hereby declare that the GSTIN 19[redacted] (Trade/Legal name) [redacted] is exempt from preparing an invoice in terms of Rule 48(4) of CGST Rules 2017."
- A dropdown menu for exemption categories, currently showing "Special Economic Zone Units (61/2020 - Central Tax dated 30th July 2020)".
- A section titled "Declaration and Submission" containing a checked checkbox with the text: "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."
- A "Disclaimer" section with text: "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."
- An "Authorised Signatory*" dropdown menu.
- A blue "SUBMIT" button.

Four colored arrows highlight key steps: a green arrow points to the 'e-Invoice Exemption Declaration' menu item; a red arrow points to the checked declaration checkbox; a blue arrow points to the 'Authorised Signatory' dropdown; and another red arrow points to the 'SUBMIT' button.