



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2019-20

Dated: 06.03.2020

GST CIRCULAR-21

Sub: Implementation of E-invoicing system in CWC w.e.f. 1st April, 2020

- 1.0 As per the Govt. notification No.71/209-central Tax dated 13/12/2019 and No. 72/2019-Central Tax dated 13/12/2019 (Annex-I), e-invoicing is mandatory for organizations having turnover more than Rs. 100 cr. (in case of B2B transactions) and Rs. 500 cr. (in case of both B2B and B2C transactions). Thus, e-invoicing system is mandatory for CWC w.e.f. 01.04.2020
- 2.0 **E - invoicing** or electronic invoicing is a process of validating invoices electronically thru **GST Network (GSTN)** for further use on common GST portal. It does not mean generation of invoices from a central portal of tax department. The tax payers would continue to use their respective invoicing software or Excel based tools or any such tool for creating the electronic invoices. The e- invoicing mechanism only specifies the standard invoice (Schema) which contains mandatory/optional fields.(Annex-II). Out of the standard invoice schema mandatory fields which are required to be included in all CWC invoices are attached as Annex-III.
- 3.0 The e-invoicing system being implemented consists of following actions:-

Generation of invoice in standard format

Generation of e- invoice will be the responsibility of the tax payer (CWC) in its own billing software. It can be any software utility that generates invoices. The most important point here is that the invoice must have mandatory parameters and must conform to the e-invoice standard (schema) published in GST common portal. The invoicing software of CWC should be capable to generate a JSON of the invoice that is ready to be uploaded to Invoice reference portal (IRP) of GST.

(b) Reporting of invoice to a central system

Invoice Registration portal (IRP) of GST will check from Central Registry of GST system to ensure that same invoice from same supplier pertaining to same financial year is not being uploaded again.

On receipt of confirmation, it will generate a unique Invoice Reference Number(IRN) and digitally sign the invoice and also generate a QR Code. Portal will return the same to the taxpayer who generated the document.

It is important to note here that the entity i.e. CWC would continue to generate invoices from its own software as it has been doing presently.

E invoice data would be used by GST system for generation of e way bill (Part 1) and updating ANX-1 of the seller and ANX-2 of the buyer.

4.0 Under e-invoicing. Transactions are divided into two parts: B2B and B2C

- (i) For handling B2B transactions, the IR number and QR code should be fetched from GSTN portal by uploading JSON file. After fetching the same, the IR number and QR code shall be required to be printed on invoice before giving the same to the customer. This is to be done on real time basis.
- (ii) For handling B2C transactions QR code is required to be generated by the software only.

The QR code generated by the software should contain the following fields.

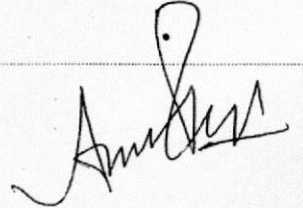
- GSTIN of supplier (CWC)
- GSTIN of Recipient
- Invoice number as given by Supplier
- Date of generation of invoice
- Invoice value (taxable value and gross tax)
- Number of line items
- HSN Code of main item (the line item having highest taxable value)

5.0 Presently, the Corporation is using following softwares for generation of invoices to its customers.

- (a) Warehouse Management System for the generation of invoices at all warehouses
- (b) Softwares installed through various vendors at various CFS/ICD/ICPs for generation of invoices.

- (c) Generation of invoices through Tally ERP software for the invoices which do not fall under (a) and (b), e.g. Tender fees, transfer of asset, sale of scrap etc.
- (d) Invoices which are currently being generated manually at some of the warehouses and other locations.
- 6.0 Necessary changes in all the above mentioned softwares for e-invoice compliance is being done by MIS Division in coordination with taxation cell at Corporate Office level.
- 7.0 For third party softwares e.g. where SAMO is operating in CFS/ICD and where the billing is done in the name of CWC, instructions may please be issued by concerned Regional Offices to the SAMO operators for making necessary changes in their software so as to make them capable to generate e-invoices w.e.f. 01.04.2020.
- 8.0 Updated schema of mandatory fields which required to be there in e-invoices is available on www.gstn.org.in under important link drop down in e-invoice tab. (latest schema available as on date is enclosed).

This is issued for the information of all concerned.



(Amit Puri)

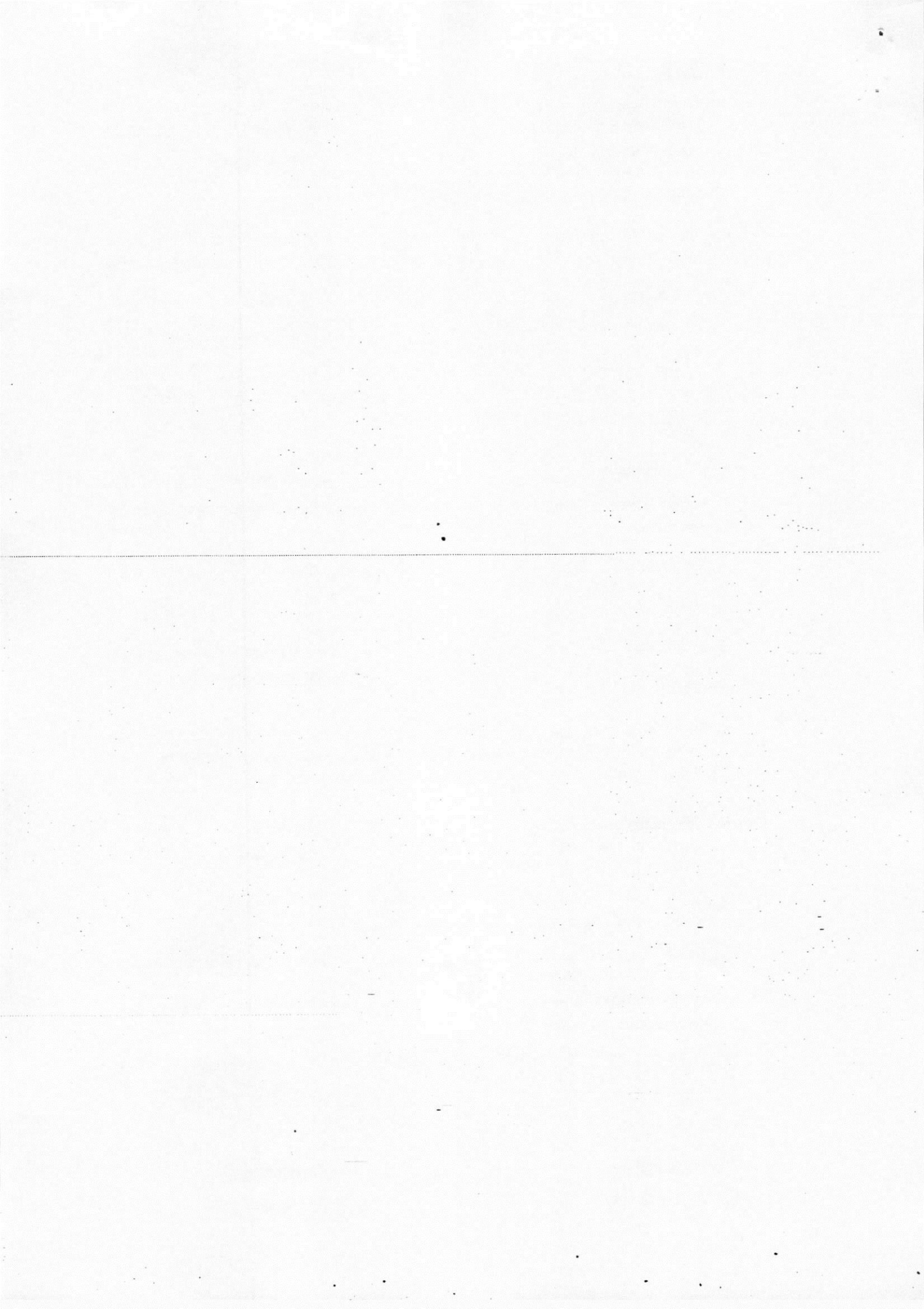
General Manager(Tax & CA)

Distribution to:

1. All the Regional Managers of CWC
2. All the /DGMs /AGMs / Managers / (Sr.) Asstt. Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices

Copies for information to:

1. Sr. PA to Managing Director, SAM to Dir(Fin), CWC, Sr. PA to Dir(Pers.) CO, New Delhi
2. PS to CVO / PPS to GGM(Finance), CWC, CO, New Delhi
3. All HODs at CWC, Corporate Office, New Delhi
4. All DGMs/AGMs/Managers in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
5. PPS to GGM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
Notification No. 72/2019 – Central Tax

New Delhi, the 13th December, 2019

G.S.R.(E).— In exercise of the powers conferred by the sixth proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of April, 2020.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
Notification No. 71/2019 – Central Tax

New Delhi, the 13th December, 2019

G.S.R.(E).— In exercise of the powers conferred by rule 5 of the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 31/2019 – Central Tax, dated the 28th June, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 457(E), dated the 28th June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

[F. No. 20/13/01/2019-GST]

(Ruchi Bisht)

Under Secretary to the Government of India

FORM GST INV - 1

(See rule 48)

Annex-II

Format, Schema and Template for E-Invoice

Note: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.

1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example: Previous invoice reference is optional but if required one can mention many previous invoice references.

Schema Version 1.1

Sr. No.	Technical name of the field	Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Brief description of the field	Whether Mandatory/ Optional	Technical Field Specifications	Sample Value of the field	Explanatory notes
1.0	Version	1..1	Version number	Mandatory	string(Max length:10)	1.0	It is version of the schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	1..1	Invoice Reference Number	Mandatory	String (Max length:64)	a5c12dca80e7433217ba4013750f2046f2 29	This will be a unique reference number for this invoice. However, the supplier will not populate this field. The registration request may not have this field populated. The Invoice Registration Portal (IRP) will
1.2	Supply_type_code	1..1	Code for Supply type	Mandatory	String (Max length:10)	B2B/B2C/SEZWP/SE ZWOP/EXP WP/EXPWOP/DEXP	This will be the code to identify type of supply. (JSON schema will provide these details
1.3	Document_type_code	1..1	Code for Document type	Mandatory	Drop Down	Invoice / Credit Note / Debit Note	Type of the document can be used as Invoice, Credit or Debit note.

e-Invoice Schema

1.4	Document_Num	1..1	Document number	Mandatory	String (Max length:16)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST/UTGST Rules.
1.5	Document_Date	1..1	Document Date	Mandatory	String (DD/MM/YYYY)	21/7/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_currency_code	0..1	Additional Currency code	Optional	String(Max length:3)	USD, EUR	The field is for reporting an additional currency, if any in which all amounts can be given along with INR.
1.7	Reverse_charge	0..1	Reverse Charge	Optional	Character	Y	Whether the tax liability payable is under reverse charge.
2	Delivery_or_Invoice_Period	0..1		Optional			
2.1	Document_Period_Start_Date	1..1	Document period start date	Mandatory	Date (DD/MM/YYYY)	21/07/2019	It is the start date of the invoice period.
2.2	Document_Period_End_Date	1..1	Document Period End date	Mandatory	Date (DD/MM/YYYY)	21/07/19	It is the end date of the invoice period.
3	Order and Sales Order Reference	0..1		Optional			
3.1	Preceding Document Reference	0..n					

e-Invoice Schema

3.1.1	Preceding_Document_Number	1..1	Preceding invoice number, if any	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original invoice, if any, to be provided. If there are multiple invoices, debit or credit notes against the order, this may be used.
3.1.2	Preceding_Document_Date	1..1	Date of Preceding Invoice	Mandatory	Date (DD/MM/YYYY)	7/21/2019	Date of preceding invoice.
3.1.3	Other_Reference	0..1	Other reference	Optional	String (Max length:20)	KOL01	This reference is to provide any additional fields e.g., some branch, their user id, their employee_id, sales_centre,reference,etc
3.2	Receipt / Contract References	0..n		Optional			
3.2.1	Receipt_Advice_Reference	0..1	Receipt advice reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer in lieu of advance.
3.2.2	Receipt_Advice_Date	0..1	Date of Receipt Advice	Optional	Date (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_Lot_Reference	0..1	Lot / Batch Reference	Optional	String (Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or details of Lot or Tender if supplies are made under such Lot or tender.
3.2.4	Contract_Reference	0..1	Contract Number	Optional	String (Max length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract

e-Invoice Schema

3.2.5	External_Reference	0..1	Any other reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
3.2.6	Project_Reference	0..1	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning project number if supplies are made under any specific project
3.2.7	Ref_Num	0..1	Vendor PO Reference number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of purchase order.
3.2.8	Ref_Date	0..1	Vendor PO Reference date	Optional	Date (DD/MM/YYYY)	21/07/2019	This is the date of purchase order.

Supplier Information		1..1		Mandatory			Information about the supplier.
4.1	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	String (Max length:100)	XYZ Ltd.	Legal Name as appearing in PAN of the Supplier
4.2	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	String (Max length:100)	ABC trades	A name by which the supplier is known, other than supplier's legal name (also known as Business name).
4.3	Supplier_GSTIN	1..1	GSTIN of the Supplier	Mandatory	String (Max length:15)	29AADFV7589C1ZX	GSTIN of the supplier
4.4	Supplier_Address1	1..1	Supplier address1	Mandatory	String (Max length:100)	Vasanth Nagar	Address 1 of the supplier. (Building/Flat no., Road/Street etc.)

e-Invoice Schema

4.5	Supplier_Address_2	0..1	Supplier address 2	Optional	String (Max length:100)	MG Road	Address 2 of the supplier (Floor no., Name of the premises/building)
4.6	Supplier_Place	1..1	Place/City/Town	Mandatory	String (Max length:50)	Bangalore	Location of the supplier (City/Town/Village etc.)
4.7	Supplier_State	1..1	State	Mandatory	String (Max length:50)	Karnataka	State of the supplier
4.8	Supplier_Pincode	1..1	PIN code	Mandatory	String (Max length:6)	560087	PIN code of the supplier
4.9	Supplier_Phone	0..1	Phone	Optional	String (Max length:12)	9999999999	Contact number of the supplier
4.10	Supplier_Email	0..1	email id	Optional	String (Max length:100)	Supplier@abc.com	Email id of the supplier.

5	Buyer Information	1..1		Mandatory			Header for Buyer information
5.1	Buyer_Name	1..1	Buyer Legal name	Mandatory	String (Max length:100)	PQR Pvt Ltd	It will be legal name of buyer as per PAN.

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5.2	Buyer_Trade_Name	0..1	Buyer Trade name	Optional	String (Max length:100)	Adarsha	It will be trade name of buyer, if available. (In case of exports, this may be optional).
5.3	Buyer_GSTIN	1..1	GSTIN	Mandatory	String (Max length:15)	29ABCCR1832C1ZX URP (for unregistered or exports)	GSTIN of the buyer if available. In case of export or if supplies are made to un registered persons, the parameter entry will be URP.
5.4	POS	1..1	Place of supply	Mandatory	String (Max length:2)	29, 96	State code of Place of supply. If POS lies outside the country, a the code shall be 96.
5.5	Buyer_Address1	1..1	Address1	Mandatory	String (Max length:100)	Jai Nagar	Address 1 of the buyer. (Building/Flat no., Road/Street etc.)
5.6	Buyer_Address2	0..1	Address2	Optional	String (Max length:100)	MG Road	Address 2 of the buyer. (Floor no., Name of the premises/ building)
5.7	Buyer_Place	1..1	Place/City/Town	Mandatory	String (Max length:100)	Mysore	Location of the buyer (City/Town/Village etc.)
5.8	Buyer_State	0..1	State	Optional	String (Max length:50)	Karnataka	State of the buyer In case of export, State need not be mandatory
5.9	Buyer_Pincode	0..1	PIN code	Optional	String (Max length:6)	560002	PIN code of the buyer In case of export, PINCODE need not be mandatory

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5.10	Country_of_Export	0..1	Country Code	Optional	String (Max length:2)	AN	Code of country of export as per UN/LOCODE or Indian Customs EDI system.
5.11	Buyer_Phone	0..1	Phone number	Optional	String (Max length:12)	080 2223323	Contact number of the buyer
5.12	Buyer_email_Id	0..1	E Mail id	Optional	String (Max length:100)	billing@xyz.com	Email id of the buyer.
6	Payee Information on (Seller payment information)	0..1		Optional			Details of the person to whom amount is payable.
6.1	Payee_Name	0..1	Payee name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Financial_Account	0..1	Account Number	Optional	String (Max length:18)	3868501747262	Bank account number of payee
6.3	Mode_of_Payment	0..1	Payment mode	Optional	String (Max length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer

e-Invoice Schema

6.4	Financial_Institution_Branch	0..1	Financial Institution Branch (IFSC Code)	Optional	String (Max length:11)	SBIN9876543	Specific branch IFSC of payee. (Indian Financial System Code: IFSC)
6.5	Payment_Terms	0..1	Payment Terms	Optional	String (Max length:100)	Text	Terms of payment with the recipient are to be provided.
6.6	Payment_Instruction	0..1	Payment Instruction	Optional	String (Max length:100)	Text	Terms to provide information about the payment.
6.7	Credit_Transfer	0..1	Credit transfer terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit	0..1	Direct debit terms	Optional	String (Max length:100)	Text	Terms to specify a direct debit.
6.9	Credit_Days	0..1	Days of Credit made available	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7	Delivery_Information	0..1		Optional			Details of the places from where supplies are to be dispatched and received.

e-Invoice Schema

7.1	Dispatch_From_Details	0..1	Dispatch from details	Optional	<u>Refer A 1.1</u>	Location from where supply is to be dispatched.
7.2	Ship_To_Details	0..1	Delivery details	Optional	<u>Refer A 1.0</u>	Location to which the supply is to be delivered.

8	Invoice Item Details	1..n		Mandatory		
8.1	List {items}		Items	Mandatory	<u>Refer A 1.2</u>	Provides information about the goods and services invoiced.
9	Document Total	1..1		Mandatory		
9.1	Total_Details	1..1	Bill Total Details	Mandatory	<u>Refer A 1.3</u>	Total items of the document including tax.

10	Extra Information	0..1		Optional		
10.1	Tax_Scheme	1..1	GST	Mandatory	String (Max length: 10)	Only for GST supplies.
10.2	Remarks	0..1	Remarks/Note	Optional	String (Max length: 100)	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.

e-Invoice Schema

10.3	Port_code	0..1	Port code	Optional	String (Max length: 10)	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned if applicable and available at the time of generation of IRN.
10.4	Shipping_bill_no	0..1	Shipping bill	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned if applicable and available at the time of generation of IRN.
10.5	Shipping_Bill_Date	0..1	Shipping bill date	Optional	Date (DD/MM/YYYY)	3/12/2020	Date of shipping bill.
10.6	Refund_claim_option	0..1	Option for supplier for refund	Optional	String (Max length: 1)	Y / N	In case of supplies made to SEZ unit/developer with payment of tax or supplies made as deemed export, supplier can exercise the option of claiming refund or not.
10.7	ECOM_GSTIN	0..1	eCommerce GSTIN	Optional	String (Max length: 15)	29ABCCR1832C1ZX	GSTIN of E commerce operator if supply is made through him.
11	Additional_Supporting_Documents	0..n		Optional			
11.1	Additional_Supporting_Documents_urls	0..1	Supporting document URLs	Optional	String (Max length: 100)	http://www.xyz.com/abc	This is to enter URL reference of additional supporting documents.

e-Invoice Schema

11.2	Additional_Supporting_Documents	0..1	Supporting document in base64 format.	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_Information	0..1	Free Text	Optional	String (Max length: 100)	Free text, remarks, identifiers, etc	Any additional information, names, values, data, etc that is specific for the seller-buyer transaction e.g. CIN, trade specific information Drug Licence Reg No, FOB/CIF, etc
12	Eway Bill Details	0..1		Optional			
12.1	Transporter_ID	1..1	Transporter	Mandatory	String (Max length: 15)	29AADFV7589C1ZO	Registration / Enrolment details of the transporter to be provided.
12.2	Trans_Mode	1..1	Mode of transportation	Mandatory	String (Max length: 1)	1/2/3/4	1/2/3/4 (Option based on mode of transport available on E Way Bill System/portal)
12.3	Trans_Distance	1..1	Distance of transportation	Mandatory	String (Max length: 4)	200	Distance of transportation
12.4	Transporter_Name	0..1	Transporter Name	Optional	String (Max length: 100)	SPURTHI Transporter	Name of transporter
12.5	Trans_Doc_No	0..1	Transporter Doc No	Optional	String (Max length: 15)	As/34/746	Transport document detail.
12.6	Trans_Doc_Date	0..1	Transporter Doc Date	Optional	Date (DD/MM/YYYY)	21/07/2019	Date of transporter's document.

e-Invoice Schema

12.7	Vehicle_No	0..1	Vehicle No	Optional	String(Max length:20)	KA12KA1234 or KA12K1234 or KA123456 or KAR1234	Vehicle registration number
12.8	Vehicle_Type	0..1	Whether ODC or regular	Optional	String(Max length:1)	O / R	Whether vehicle is ODC (Over dimensional cargo)
A 1.0 ShipTo Details							
Sr. No.	Parameter Name	Cardinality (0..1/1..1/0..n/1..n)	Description	Optional or Mandatory	Field Specifications	Sample Value	Explanatory notes
A1.0.1	Shipping_To_Legal	1..1	Shipping To Legal Name	Mandatory	String (Max length: 60)	ABC-1 Ltd	Legal name of the entity to whom the supplies are shipped to.
A1.0.2	Shipping_To_Trade_Name	0..1	Shipping To Trade Name	Optional	String (Max length: 60)	XYZ-1	Trade name of the entity to whom the supplies are shipped to.
A1.0.3	Shipping_To_GSTIN	0..1	Shipping To GSTIN	Optional	String (Max length: 15)	36AABCT2223L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A1.0.4	Shipping_To_Address1	1..1	Shipping To Address1	Mandatory	String (Max length: 100)	Address	Address1 of the entity to whom the supplies are shipped to. (Building/Flat no., Road/Street etc.)

e-Invoice Schema

A1.0.5	Shipping_To_Address2	0..1	Shipping To Address2	Optional	String (Max length: 100)	Address	Address 2 of the entity to whom the supplies are shipped to. (Floor no., Name of the premises/building)
A1.0.6	Shipping_To_Place	1..1	Shipping To Place	Mandatory	String (Max length: 100)	Bangalore	Place of entity to whom the supplies are shipped to. (City/Town/Village etc.)
A1.0.7	Shipping_To_Pin code	1..1	Shipping To PIN code	Mandatory	String (Max length: 6)	560001	PIN code of the location to which the supplies are shipped to.
A1.0.8	Shipping_To_State Code	1..1	Shipping To State Code	Mandatory	String (Max length: 2)	29	State code to which the supplies are shipped to.

Sr. No.	A 1.1 Dispatch From Details	0..1	Cardinality (0..1/1..1/0..n/1..n)	Description	Optional	Field Specifications	Sample Value	Explanatory notes
A1.1.1	Name_of_entity	1..1	Entity name	Mandatory	String (Max length: 60)	XYZ-2	Name of the company from which goods are dispatched.	
A1.1.2	Address1	1..1	Address1	Mandatory	String (Max length: 100)	Building Number 4/2, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. (Building/Flat no., Road/Street etc.)	

e-Invoice Schema

A1.1.3	Address2	0..1	Address2	Optional	String (Max length: 100)	Millers Road	Address 2 of the entity from which goods are dispatched. (Floor no., Name of the premises/building)
A1.1.4	Place	1..1	Place	Mandatory	String (Max length: 100)	Bangalore	Place of the entity from which goods are dispatched. (City/Town/Village etc.)
A1.1.5	State_Code	1..1	State	Mandatory	String (Max length: 2)	29	State code of the entity from which goods are dispatched.
A1.1.6	Pincode	1..1	PIN code	Mandatory	String (Max length: 6)	560087	PIN code of the place of entity from where goods are dispatched.

A 1.2 Item Details		1..n		Mandatory			The line item details should include all the details of the line items included in the invoice. This shall include any charges such as freight, insurance, packaging, etc.
Sr. No.	Parameter Name	Cardinality (0..1/1..1/ 0..n/ 1..n)	Description	Whether mandatory or optional	Field Specific attributes	Sample Value	Explanatory notes

e-Invoice Schema

A1.2.1	SI_No	1..1	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of item
A1.2.2	Item_Description	0..1	Item description	Optional	String (Max length: 300)	Mobile	Item classification / identifier.
A1.2.3	Is_Service	1..1	Service	Mandatory	String (Max length: 1)	Y/N	Specify whether supply is service or not
A1.2.4	HSN code	1..1	HSN code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN code.
A1.2.5	Batch	0..1	...	Optional	Refer A 1.4		Some manufacturers may mention batch details in section A 1.4.
A1.2.6	Barcode	0..1	Item Barcode	Optional	String (Max length: 30)	b123	Barcode, if any of the item.
A1.2.7	Quantity	0..1	Quantity	Optional	String (Max length: 20)	10	The quantity of items to be mentioned in the invoice. If supply is service, then it is optional, else it is mandatory
A1.2.8	Free_Qty	0..1	Free quantity	Optional	String (Max length: 20)	999	Details of any item(s) given free of charge (FOC)
A1.2.9	UQC	0..1	UOM	Optional	String (Max length: 8)	Box	The unit of measurement (UOM) that applies to the invoiced goods only.

e-Invoice Schema

A1.2.10	Rate	1..1	Item Rate per unit quantity	Mandatory	Number (Max length: 11,2)	500.5	Price per unit.
A1.2.11	Gross_Amount	1..1	Gross amount	Mandatory	Number (Max length: 11,2)	5000	The gross price of an item (cost multiplied by quantity), exclusive of GST.
A1.2.12	Discount_Amount	0..1	Discount amount	Optional	Number (Max length: 10, 2)	10.25	Discount amount, if any.
A1.2.13	Pre_Tax_Value	0..1	Pre-tax	Optional	Number (Max length: 13, 2)	99.00	If pre tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone - then pre tax value will be 20,000 and taxable value will be 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value).

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A1.2. 14	Taxable_value	1..1	Net amount	Mandatory	Number (Max length: 13, 2)	5865.00	It is the value on which tax is computed. Value cannot be negative.
A1.2. 15	GST_Rate	1..1	Rate	Mandatory	Number (Max length: 3, 2)	5%	The GST rate, represented as percentage that applies to the invoiced item. It will IGST rate only.
A1.2. 16	IGST_amt	0..1	IGST Amount as per item	Optional	Number (Max length: 11, 2)	999.45	Amount of IGST payable. If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST & SGST/UTGST should be reported.
A1.2. 17	CGST_amt	0..1	CGST Amount as per item	Optional	Number (Max length: 11, 2)	650.00	If CGST is reported, then IGST will be blank but SGST/UTGST will be reported.
A1.2. 18	SGST_amt	0..1	SGST/UTGST Amount as per item	Optional	Number (Max length: 11, 2)	650.00	If SGST/UTGST is reported, then IGST will be blank but CGST will be reported.
A1.2. 19	Cess_Rate	0..1	Cess Rate	Optional	Number (Max length: 11, 2)	2.5%	Rate of cess

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A1.2. 20	Cess_Amt_ Ad_Valorem	0..1	Ad valorem cess amount	Optional	Number (Max length: 11, 2)	56.00	Cess amount on basis of rate and quantity of item
A1.2. 21	Cess_Non_Ad_V alorem	0..1	Non ad valorem cess amount	Optional	Number (Max length: 11, 2)	23.00	Cess amount non ad valorem
A1.2. 22	State_Cess_Rate	0..1	State cess rate	Optional	Number (Max length: 11, 2)	1.5%	Rate of State cess
A1.2. 23	State_Cess_Ad_V alorem	0..1	State ad valorem cess amount	Optional	Number (Max length: 11, 2)	43.00	State Cess amount on basis of rate and quantity of item
A1.2. 24	State_Cess_Non_ Ad_Valorem	0..1	State non ad valorem cess amount	Optional	Number (Max length: 11, 2)	12.00	State Cess amount non ad valorem

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A1.2. 25	Other_Charges	0..1	Other charges, if any	Optional	Number (Max length: 11, 2)	874.95	Any other charges. These may not be part of taxable value, e.g. in case of pure agent reimbursement.
A1.2. 26	Order_Line_Refer ence	0..1	Reference of purchase order line	Optional	String (50)	746/ABC/01	Order line reference
A1.2. 27	Item_Total	1..1	Item total amount	Mandatory	Number (Max length: 11,2)	5000	The item total value that includes all taxes, cess, as well as other charges. This value will be excluding discounts. It is the taxable value plus tax plus other charges, after accounting for discounts.
A1.2. 28	Origin_Country	0..1	Country of Origin	Optional	String (Max length: 2)	DZ	This is to specify item origin country like mobile phone sold in India could be manufactured in other country. Code of country of export as per UN/LOCODE or Indian Customs EDI system.
A1.2. 29	Serial_Number	0..1	Serial Number in case of each item having unique number	Optional	String (Max length: 15)	553	Serial number in case of each item having a unique number.
A1.2. 30	Product_Attribute _Details	0..n		Optional	Refer A 1.5		Attribute details of product.

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Sr. No.	A 1.3 Document Total Details	1..1 Cardinality (0..1/ 1..1/ 0..n/ 1..n)	Description	Mandatory Whether Mandatory or Optional	Field Specific ations	Sample Value	The total values for the document. Explanatory notes
A1.3.1	Taxable_Value	1..1	The total taxable value of the invoice	Mandatory	Decimal (13,2)	768439.35	This is the sum of the taxable amounts of all the items in the document.
A1.3.2	IGST_Amt	0..1	IGST Amount as per invoice	Optional	Decimal (11,2)	265.5	Appropriate taxes based on rule will be applicable. For example either of CGST & SGST/UTGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
A1.3.3	CGST_Amt	0..1	CGST Amount as per invoice	Optional	Decimal (11,2)	65.45	CGST amount
A1.3.4	SGST_Amt	0..1	SGST Amount as per invoice	Optional	Decimal (11,2)	65.45	SGST/UTGST amount

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A1.3.5	CESS_Amt	0..1	cess Amount as per invoice	Optional	Decimal (11,2)	24.95	This is total cess amount other than State cess including ad valorem as well as non ad valorem
A1.3.6	State_Cess_Amt	0..1	State cess Amount as per invoice	Optional	Decimal (11,2)	5.45	This is total State cess amount that includes ad valorem as well as non ad valorem
A1.3.7	Round_off_amount	0..1	Rounded off value	Optional	Decimal (4,2)	31.21	This is rounding off amount e.g. 0.21.
A1.3.8	Total_Invoice_Value_INR	1..1	Total Amount in INR	Mandatory	Decimal (13,2)	745249678.5	The total amount of the invoice including GST, must be rounded off to two decimals at the most.
A1.3.9	Total_Invoice_Value_FCNR	0..1	Total Amount	Optional	Decimal (11,2)	\$5,729.65	The total amount of the invoice with GST may be placed in Additional Currency
A1.3.10	Paid_amount	0..1	Paid amount	Optional	Decimal (10,2)	8463.5	The sum of amounts which have been paid in advance. It must be rounded to maximum 2 decimals.
A1.3.11	Amount_due_for_payment	0..1	Payment Due	Optional	Decimal (10,2)	98789.5	The outstanding amount that is required to be paid. It must be rounded off to maximum 2 decimals.

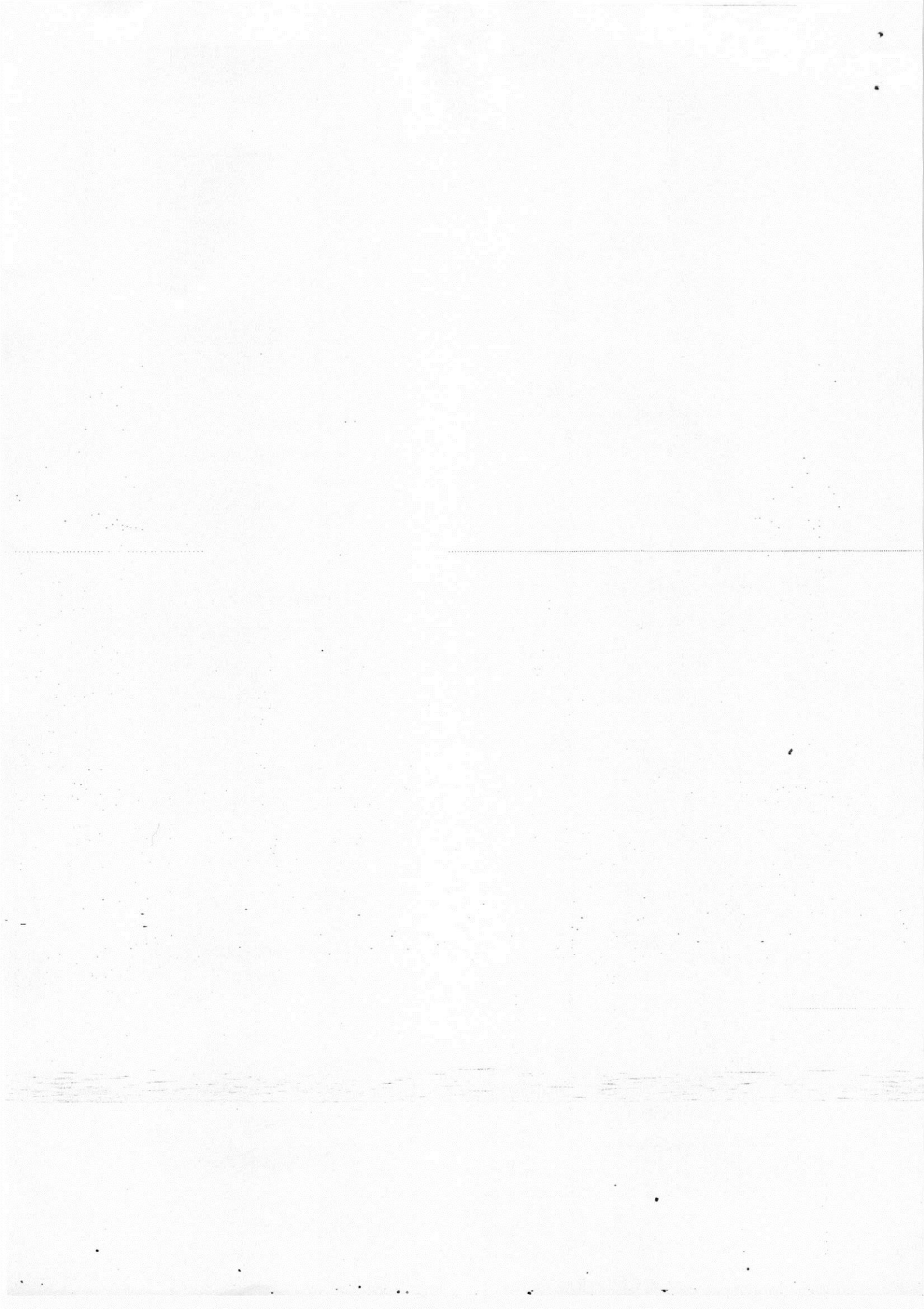
A 1.4 Batch Details		0..1		Optional			
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Sr. No.	Parameter Name	Cardinality (0..1/1..1/0..n/1..n)	Description	Whether mandatory or optional	Field Specific Attributes	Sample Value	Explanatory notes
A1.4.1	Batch_Name	1..1	Batch number/name	Mandatory	String (Max length: 20)	673927	Batch number details may be relevant for certain set of manufacturers.
A1.4.2	Batch_Expiry_Date	0..1	Expiry Date	Optional	Date (DD/MM/YYYY)	21/11/2019	Expiry date of the batch
A1.4.3	Warranty_Date	0..1	Warranty Date	Optional	Date (DD/MM/YYYY)	21/11/2019	Warranty date for the ITEM.
A 1.5 Attribute Details Of Item		0..n		Optional			

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Sr. No.	Parameter Name	Cardinality (0..1/1..1/0..n/1..n)	Description	Whether mandatory or optional	Field Specific Attributes	Sample Value	Explanatory notes
A1.5.1	Attribute_Name	0..1	Name of attribute	Optional	String (Max length: 100)	Color	Attribute details of the item.
A1.5.2	Attribute_Value	0..1	Attribute value	Optional	String (Max length: 100)	Red, green, etc	Attribute value of item.



Sr. No.	mandatory field	Sample value of field	Description
1.	Version	1.0	It is version of the schema. It will be used to keep track of version of invoice specification.
2.	IRN (Invoice Reference Number)	Max length :64	This will be a unique reference number for invoice. The invoice registration portal will generate this IRN and respond to the registration request with IRN. The invoice is valid once it has the IRN.
3.	QR Code	Coded image	
4.	Supply type	Max Length:10	B2B/ B2C/SEZ etc.
5.	Document type	Drop down	Invoice/ Credit note/ Debit note
6.	Document number	Max length:16	Invoice number
7.	Document date	DD/MM/YYYY	Invoice date
8.	Supplier legal name	CENTRAL WAREHOUSING CORPORATION	Legal name as appearing in PAN of the supplier
9.	Supplier GSTIN	Max length:15	GST number of CWC
10.	Supplier Address	Max length:100	Address of CWC office/warehouse from where invoice raised.
11.	Supplier Place	City/Town/Village (Bangalore/ kirti nagar etc)	Location of supplier
12.	Supplier State	State (Karnataka)	State of supplier
13.	Supplier pin	PIN code	PIN code of supplier
14.	Buyer name	Food Corporation of India	Legal name of buyer as per PAN
15.	Buyer GSTIN	Max Length: 15	GST number of buyer
16.	POS (place of supply)	Max length:2	State code of place of supply
17.	Buyer Address	Max length:100	Address of Customer/Depositor.
18.	Buyer place	City/Town/Village (Bangalore/ kirti nagar etc)	Location of buyer
19.	List	Item	Provides information about the goods and services invoiced ?????
20.	Total Details	Bill total details	Total items of the document including Tax ????
21.	Sr. no.	Max length:6 (1,2,3,4 so on)	Serial number of item
22.	Is service	Max length:1 (Y/N)	Specify whether supply is service or not
23.	HSN	Max length:8	Applicable HSN code
24.	Rate	Max length: 11,2 (Rs. 500.50)	Price per unit
25.	Gross amount	Max length:11,2 (Rs. 4000.30)	Gross price of an item (cost multiplied by quantity) exclusive of GST
26.	Taxable value	Max length: 13,2 (Rs5865.25)	Value on which tax is computed. Value cannot be negative

27.	GST rate	Max length: 3,2 (5%)	Applicable rate of GST
28.	Item total	Max length: 11,2	Total value that includes all taxes, cess as well as other charges.
29.	Taxable Value	Decimal (13,2)	Sum of the taxable amounts of all the items in the document
30.	Total invoice value	Decimal (13,2)	Total amount of the invoice including GST must be rounded off to two decimals at the most.