Module 17 · GSTN portal and e-invoice P19 · topic 17

SM pp. 1077–1098. Theory only: **J23 Q7(a)** advantages of the GSTN portal (5 marks); **D24 Q7(a)** and **J25 Q2(a)** persons exempt from e-invoicing (7 marks each); J23 MCQ bank exempt from e-invoice. Expected ~0.9 marks — but the e-invoice exemption list has come twice as a 7-mark question.

E-INVOICE · RULE 48(4)

Aggregate turnover in any FY from 2017-18 exceeds	Mandatory from
₹ 500 crores · ₹ 100 crores	01.10.2020 · 01.01.2021
₹ 50 crores · ₹ 20 crores	01.04.2021 · 01.04.2022
₹ 10 crores · **₹ 5 crores**	01.10.2022 · **01-08-2023**

[SM 1086]

- **Exempt at entity level (D24, J25)**: an entity in a **Special Economic Zone**; a **Government department / local authority**; persons under rule 54(2), (3), (4), (4A): **insurer, banking company, financial institution incl. NBFC**; **GTA**; **passenger transport** service; **admission to cinema in multiplex screens**. [SM 1086]
- Exemption is for the **entity**, for all its supplies — J23 MCQ: DF Bank → **(A)** not required for any supply. Below the threshold e-invoice is **not mandatory**. [SM 1085–1086]
- **Not exempt** (J25 second part): every other registered person above ₹5 crore, including supplies to Government departments / PSUs / local authorities registered only to deduct TDS u/s 51 — they are registered persons, so B2B e-invoice is needed (Circular 198/10/2023). [SM 1086]
- ⚠ Our knowledge (not in SM): only SEZ **units** are exempt — SEZ **developers** must issue e-invoices; exempt persons must state on the invoice that they are exempt.
- **B2C** invoices: no e-invoice, but a **dynamic QR code** (N. 14/2020). Not needed for services to a recipient outside India with place of supply in India (Circular 165/21/2021); UIN holders' invoices need it. [SM 1086–1088]
- Online money gaming, services through an ECO and OIDAR to unregistered persons: invoice must show the recipient's **State name**. [SM 1088]

GSTN PORTAL (J23 Q7(a))

- **Advantages** (grievance module): (1) file grievances and raise tickets yourself; (2) all details given upfront — less back-and-forth; (3) track status by acknowledgment number; (4) see closing remarks; (5) category-wise user guides and FAQs. [SM 1079]
- **Services**: transition forms; registration (normal, casual, ISD); returns; payments; refunds; GST practitioner; opt in / out of composition and stock intimation; Table 6A of GSTR-1 for export refund; LUT; e-ledgers. [SM 1079]
- Registration in three steps (new registration + documents → OTP → acknowledgment, then GSTIN, user ID, password). Pre-login: registration, payments, user services, refunds, e-way bill, track status, GST law, downloads, search taxpayer, e-invoice. Post-login: dashboard, ledgers, returns. [SM 1079–1090]
- **GST practitioner** can furnish outward supplies (s.37), monthly / quarterly returns (s.39), annual (s.44) and final (s.45) returns. [SM 1082]
- Rule 88D (from August 4, 2023): ITC in GSTR-3B exceeding GSTR-2B beyond the limit → DRC-01C; pay or explain within the 7-day window. [SM 1096]

NEW FOR DEC'26 · GSTN REPORTING ADVISORY (01.02.2026)

For goods valued on **RSP** (s.15(5), rule 31D — pan masala, tobacco), GST is on the RSP but the portal's **Taxable Value** field takes the **Net Sale Value**; the tax field takes the RSP-based GST; invoice value = net sale value + GST. Same in **e-invoice, e-way bill and GSTR-1**; edit the auto-calculated tax. A reporting rule only — the law is unchanged. [Supp D26 p.9–11]

PROBLEMS BOX · NUMBERS IN THIS MODULE (RECOMPUTED BY SCRIPT m17_patterns.py)

WORKED PATTERN · SUPP D26 ADVISORY EXAMPLE

RSP ₹1,00,000; GST 40% inclusive → ₹1,00,000 × 40 / 140	₹28,571.43
Deemed taxable value (law, not reported)	₹71,428.57
Reported taxable value = Net Sale Value	₹60,000
Reported invoice value	**₹88,571.43**

[Supp D26 p.10–11] Portal would auto-calculate 40% × 60,000 = 24,000 — edit it.

WORKED PATTERN · GSTR-9 / 9C LATE FEE (CIRCULAR 246/03/2025)

₹100 a day (₹50 CGST + ₹50 SGST), cap ₹10,000. GSTR-9 15 days late → ₹1,500; GSTR-9 46 days late, 9C later but before 31-Mar-2025 → ₹4,600 only; 9C filed after the waiver date (5th April 2025), 461 days → ₹46,100 capped at **₹10,000**. [SM 1091–1093]

PRACTISE THESE

J23 Q7(a) · D24 Q7(a) · J25 Q2(a) · J23 Q1(vii) · ICMAI Practice Workbook: no problem on this module.

MEMORY HOOK

"500 → 100 → 50 → 20 → 10 → 5 crore; SEZ, Government, banks-insurers-NBFCs, GTA, buses, multiplexes are out." B2C: no IRN, but a QR code.