

Punit Prajapati  
& Co.

**NO** E-Invoice  
ITC

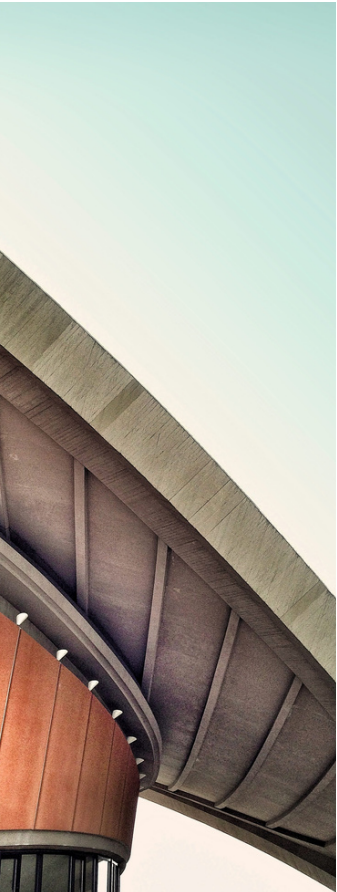
CA Punit Prajapati

CA Raksha Prajapati

CA Mehul Patel

CA Keyur Kamdar

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## **NO ITC TO BUYER IF E-INVOICE IS NOT ISSUED BY A SUPPLIER**

If supplier is required to issue E-Invoice (i.e. Turnover Above Rs. 10 Cr in any Previous Year) but has not issued E-Invoice, then recipient of goods or services can NOT take ITC as an invoice/debit note without Invoice Reference Number (IRN) of E-Invoice is not an Invoice at all. Read Rule 48(5) with Section 16(2).

## **WHAT TO DO IF E-INVOICE IS NOT ISSUED BY A SUPPLIER?**

- Proper system to check timely and proper compliance by supplier must be there. Refer next page for verification process.
- E-Invoice website don't allow generation of E-Invoice in back date and hence it may not be possible to get it in future after receipt of goods or services.
- In such cases, declaration may be obtained from supplier indemnifying recipient against any future liability including interest and penalty.



# HOW TO VERIFY WHETHER SUPPLIER IS REQUIRED TO ISSUE AN E-INVOICE?

## STEP 1

Details of IRN is being reported in GSTR 2B. Purchases for which such invoice are reported, no further action is required as E-Invoice is issued for such transactions.

## STEP 2

List of suppliers generating IRN is available at <https://einvoice1.gst.gov.in/Others/GSTINsGeneratingIRN>

(list updated till 17/10/2022 is also attached herewith)

Compare suppliers who have not raised E-Invoice but are listed in above list. If they are in such list, they are required to raise E-invoice but have not issued.

## STEP 3

For rest of the suppliers without IRN, visit <https://einvoice1.gst.gov.in/Others/EinvEnabled> and verify if each such supplier is enabled for E-Invoice or not. If his is enabled for E-Invoice, it can be safely assumed that he is required to generate E-Invoice but has not generated E-Invoice.

