



E-INVOICING THE AUTOMATION SOLUTION

An offering from BDO India's Tax Tech Suite

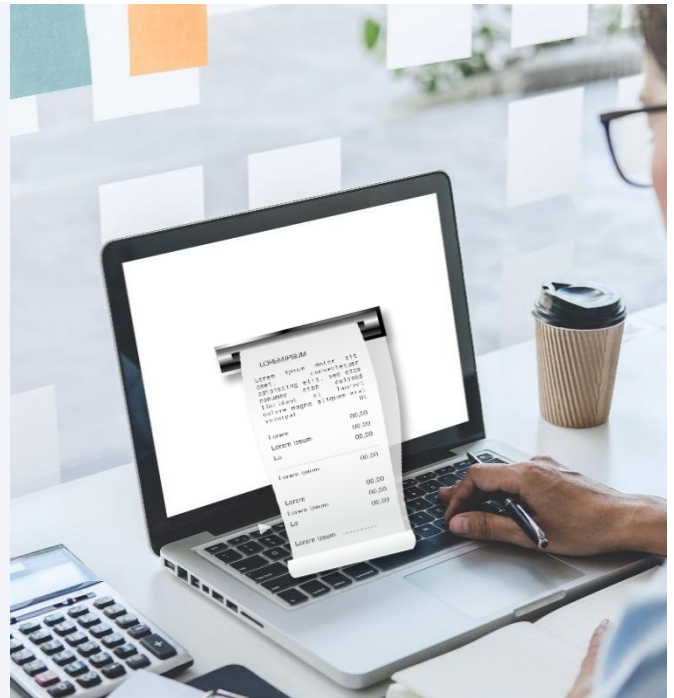
BDO INDIA
MARCH 2025

Background

After the successful implementation of two phases of E-Invoicing - Phase 1 (applicable to companies with turnover > INR 500 Cr) and Phase 2 (applicable to companies with turnover > INR 100 Crores), the Government has extended the ambit of E-Invoicing to companies having a turnover between INR 50 Cr - INR 100 Cr with effect from 1 April 2021.

E-Invoicing is touted as one of the most ambitious reforms in the administration of the Goods & Services Tax (GST). The E-Invoicing compliance requires raising invoices in a common schema (structured data). The proposed E-Invoicing requirement would lend transparency and uniformity to this key component of the GST compliance framework.

For taxpayers, automating the indirect tax ecosystem through seamless interoperability between different systems, is likely to bring in a major change to current core business processes. The mandatory introduction of E-Invoicing would require taxpayers to reassess their readiness to comply with this new requirement.



What is E-Invoicing

- E-Invoicing is a mechanism introduced by the Government to digitise and standardise the process of invoice submission and authentication under the GST law.
- While companies will continue to generate invoices through their internal accounting systems, they will be required to carry out modifications in their invoice schema to align with the mandated standardisation.
- E-Invoices are to be submitted through the online Invoice Registration Portal (IRP) which generates a unique Invoice Registration Number (IRN) and QR code for the invoices raised.
- The overall objective is that the taxpayer will benefit, as it would alleviate the burden of data reconciliation, as well as reduce mismatch errors.

Applicability

The Central Board of Indirect Tax & Customs (CBIC) has notified that E-invoicing would apply as follows:

E-INVOCING AND QR CODE TIMELINES			
Turnover (INR) - PY (PAN level)	Voluntary	Mandatory	
		E-Invoicing + QR Code	QR Code for B2C
More than INR 500 crores	N.A.	01 October 2020	01 December 2020 (with exemption till 31st March 2021 provided requirements of B2C QR code are implemented w.e.f. 1st April 2021)
More than INR 100 crores (less than 500 crores)	N.A.	01 January 2021	To be notified
More than INR 50 Crores (Less than 100 Crores)	N.A.	01 April 2021	To be notified

What Businesses Need To Do To Comply

With a tight timeline for implementation, taxpayers would need to assess the following:



Applicability

Determine requirement of E-Invoicing in light of the turnover as defined under GST law. Additionally, ascertain whether your company is entitled to sectoral exemptions as specified



Business Readiness

Analyse gaps between current ERP report fields vis-à-vis the prescribed requirements of the E-Invoice schema



ERP Changes

Basis the above analysis, initiate necessary changes in the ERP system to conform to E-Invoice schema



Communication with IRP

Configure information systems for establishing connectivity with the IRP and for generation of IRN. Examine options such as direct upload to Government's portal, connect through with GSP/ASP tools, etc.



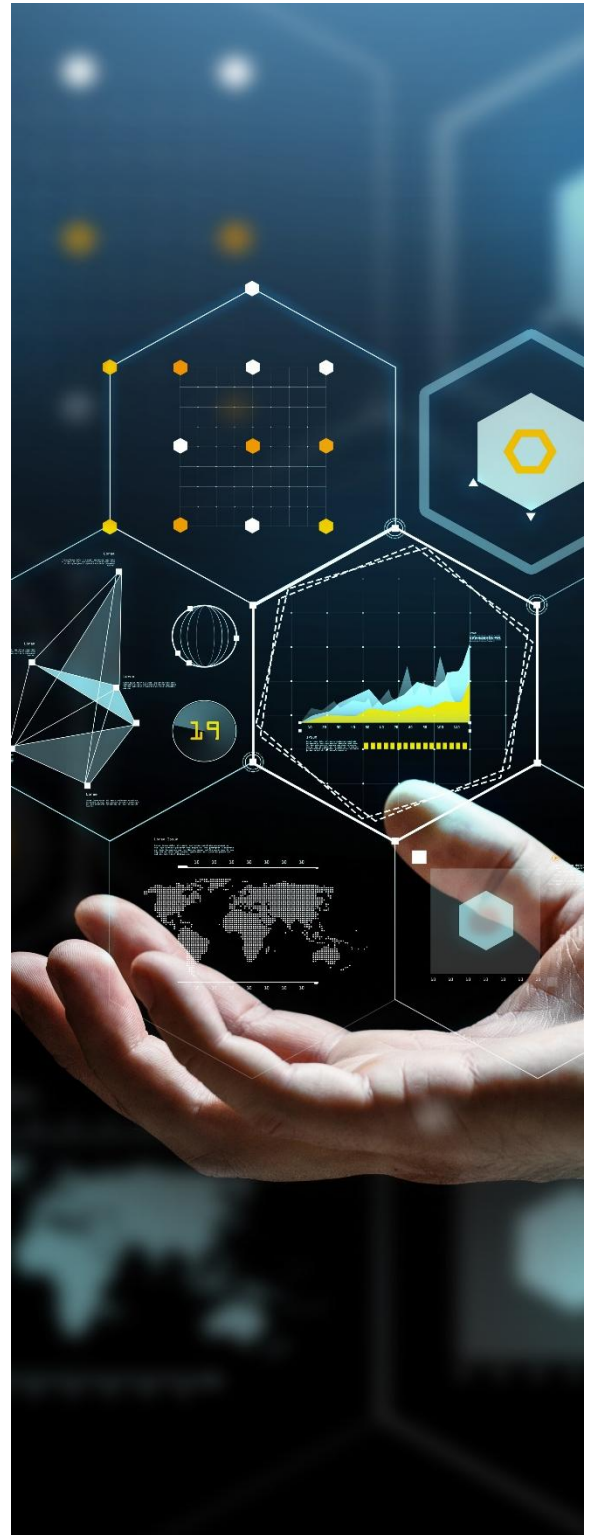
Internal Controls

As the invoicing process will undergo change under the new E-Invoice system, training teams and revisiting internal control processes/policies may be necessary



Get Set To Implement

Endeavour to complete the entire implementation process before roll-out, leaving adequate time for trials, user testing and course corrections, if any



BDO India's E-Invoicing Solution

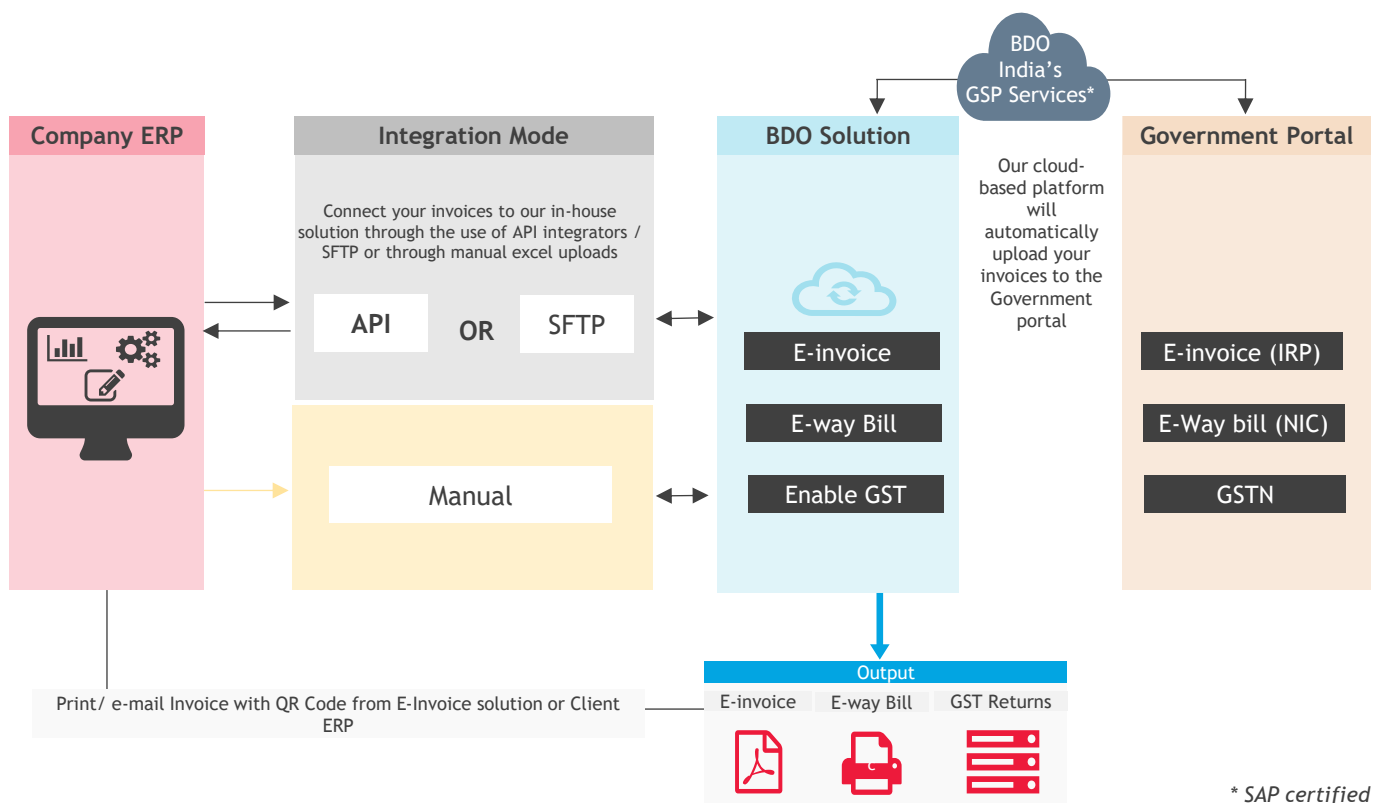
What we deliver

We at BDO India offer an end-to-end automated solution to manage E-Invoice compliances securely and seamlessly:

- Our nation-wide contingent of Indirect tax experts helps identify the modifications required to your business processes in order to comply with the schema standardisation requirements
- Our Technology team automates the process of data transfer via deployment of secured APIs or SFTP mode for your ERP, including SAP, Dynamics, Navision, Oracle & others
- Our cloud-based solution automates the process for invoice submission to the Government's portal

Key Features

- Automation to manage large volumes with secured APIs or SFTP mode for seamless data transfer
- Seamless integration for all GST compliances including E-Invoice, E-way bill and GST returns - a distinct solutions offering
- Reverse integration to provide IRN, QR code and e-way bill details back to the company's ERP system
- Reconciliation between transactions submitted through E-Invoice, E-way bill and GST returns
- B2C QR code and printing of B2C invoices can be configured
- Enabling the company's ERP systems that have global instances, to automate the E-Invoice compliance process, without changing core IT policies



Why us

We are uniquely placed in our domain knowledge as tax advisors, with the complement of our in-house technology team, to build proprietary, tech-enabled, customised solutions, that are compliant with tax laws, with built in logic of sound interpretations:

- BDO in India is a registered GST Suvidha Provider
- Certified by the SAP® Integration and Certification Center (SAP ICC)
- Credentials of providing GST compliance through our GST compliance solution - BDO ENABLE GST for 450+ companies on a pan India basis
- High level of data security - solution hosted on Microsoft Azure platform
- Scalable with multiple options to cater to a wide variety of business/ ERP scenarios
- A team comprising of tax and tech professionals to ensure seamless design and delivery of automated tax solutions

Integration with the tax suite of Direct and Indirect Tax applications that help clients to fully automate the tax function.

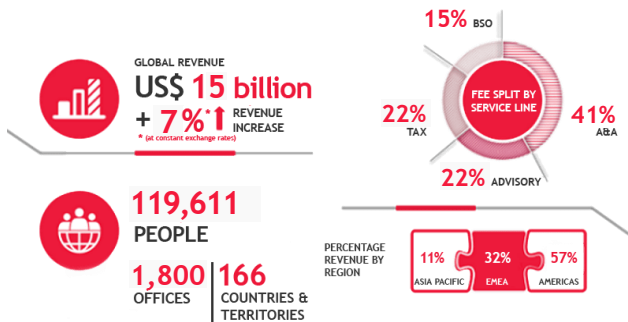
To request a demo of our solution please reach out to us

[CONTACT US](#)



ABOUT BDO GLOBAL

BDO is an international network of independent public accounting, tax and advisory firms. We support organisations with an unwavering focus on quality, industry expertise, and the innovative use of technology to deliver impactful solutions. Our commitment to people, clients, and communities is at the core of everything we do. With our people-first culture, we foster an environment where diversity thrives, growth is nurtured, and continuous learning drives lasting progress for a sustainable future.



*As of September 2024

ABOUT BDO INDIA

BDO India offers Assurance, Tax, Advisory, Technology Products & Solutions, Digital Transformation, and Managed Services & Outsourcing to domestic and international clients across various industries. Bringing together expertise, innovatively driven and delivered through technology, we empower businesses to navigate their unique challenges with transformative, impactful, client-centric solutions. The team in India comprises over 11,000* professionals, led by more than 350 Partners and Directors, operating out of 20 offices across 14 key cities.



*Includes employees from BDO RISE and BDO EDGE

OUR SERVICES

ASSURANCE

- Financial Statement Audit and Attestation Services

MANAGED SERVICES

- Accounting Advisory
- Compliance Management
- Finance & Accounting
- Human Resource Outsourcing (HRO) and Payroll
- Tax Compliance

BDO EXECUTIVE SEARCH SERVICES

- Board Services
- Executive Assessments
- Executive Search
- Forensic Talent Diligence
- HR Advisory

TAX

- Customs & International Trade
- Goods & Services Tax (GST)
- Indirect Tax Assessment & Litigation Assistance
- Incentives & ESG
- Tax Technology
- Corporate Tax Services
- Financial Services Tax
- Global Employer Services
- International Tax Services
- Private Client Services
- Tax Outsourcing
- Transfer Pricing

BDO DIGITAL

- Digital Services
- Technology Products and Solutions

ADVISORY

- Actuarial Services
- Forensics
- Government Advisory
- IT Risk Advisory & Assurance
- Management Consulting
- Risk Advisory Services
- Sustainability & ESG
- Business Restructuring Services
- Corporate Finance and Investment Banking
- Deal Value Creation Services
- Financial Due Diligence
- M&A Tax and Regulatory
- Strategy & Commercial Due Diligence
- Valuations
- Research & Insights

To know more about our technology driven tax solutions, visit our [TaxTech Hub](#)

CONTACT US

GUNJAN PRABHAKARAN

Partner & Leader
 Indirect Tax
gunjanprabhakaran@bdo.in

RAHUL AGGARWAL

Partner
 Indirect Tax
rahulaggarwal@bdo.in

KASHYAP TRIVEDI

Partner
 Technology Services
kashyaptrivedi@bdo.in

For any other queries, or feedback kindly write in to marketing@bdo.in

Ahmedabad | Bengaluru | Bhopal | Chandigarh | Chennai | Coimbatore | Delhi | Goa | Hyderabad | Kochi | Kolkata | Mumbai | Pune | Vadodara

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO India Services Private Limited to discuss these matters in the context of your particular circumstances. BDO India Services Private Limited, its directors, promoters, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO India Services Private Limited or any of its directors, promoters, employees or agents.

BDO India Services Private Limited, a private limited company incorporated in India, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member entities.

BDO is the brand name for the BDO network and for each of the BDO Member Entities

Copyright © 2025 BDO India Services Private Limited. All rights reserved. Published in India.

Visit us at www.bdo.in

