

### **Latest Updates : 20-11-2020**

1. The Direct E-Waybill generation through Web/Offline/API will be blocked for the taxpayers who are generating IRN as per the notification. However, they will be allowed to generate the e-waybill directly which are not covered under IRN generation like Import/Job Work/Exhibition/Own use etc
2. E-way bill print will have the IRN , Acknowledgement no. and date
3. Detailed E-waybill print will also have the IRN , Acknowledgement no. and date , but it will not have the Item details. Officers will be intimated to see the IRN copy for the item details.
4. The following changes have been made in IRN Generation
  - IRN requests with Document Date from 01/10/2020 only will be accepted and processed for IRN generation. IRN requests belonging to previous dates will be rejected.
  - Item Serial no. can be only numeric.
  - "Reverse Charges" can be set as "Y" in case of B2B and SEZ invoices also.
  - Recipient GSTIN should be registered and active, on the date of preparation of the document by the supplier.
  - If the PIN Code does not exist in the master database of the e-invoicing system but however if the first 3 digits of the PIN code matches with the respective State as per the pattern of PIN code-to-State mapping pattern defined by postal department, then IRN gets generated.
  - In case of Reverse charge and Export transactions (EXPWP), Total value of Item should match either with tax values or without tax values. That is, the total value of item can include or exclude the tax values as per the business requirements.
  - The distance of transportation is validated against the auto-calculated PIN-PIN distance stored in the system. The allowed distance for transportation should be between +/- 10 % of auto-calculated PIN-PIN distance. If the auto-calculated distance is less than 100 KMs, then the allowed distance for

transportation should be between 1 and +10 % of auto-calculated PIN-PIN distance.

5. The following improvements in generation of EWB by IRN

- If the PIN Code does not exist in the master database of the e-invoicing system and the first 3 digits of the PIN code matches with the respective State as per the pattern of PIN code-to-State mapping pattern defined by postal department, then IRN gets generated.
- The distance of transportation is validated against the auto-calculated PIN-PIN distance stored in the system. The allowed distance for transportation should be between +/- 10 % of auto-calculated PIN-PIN distance. If the auto-calculated distance is less than 100 KMs, then The allowed distance for transportation should be between 1 and +10 % of auto-calculated PIN-PIN distance.
- If the distance of transportation is passed as 0 (zero), then the system will consider it as request made by the tax payer, to consider the auto-calculated PIN-PIN distance for the generation of e-way bill and generate the e-way bill along with IRN. The actual distance is passed in "Info. Message" column for reference.