

## Onboarding of e-Invoice

Date: 15<sup>th</sup> Sep 2020

Dear Valued Customer,  
Greetings from APM Terminals Mumbai!

In line with amendments in Section 31 of the Central Goods and Service Tax Act, 2017 read with Rule 48 of the CGST Rules, 2017, Gateway Terminals India Pvt Ltd (GTI) will comply with the requirement of issuance of electronic invoices (including credit and debit notes) to all our enterprise customers/partners, effective 1st October, 2020\*.

All e-Invoices will be registered with the government of India's Invoice Registration Portal (IRP) portal and on successful generation of E-Invoice, the same will reflect the following:

1. The 64 digit IRN number and QR code issued by Government;
  2. The mandatory content of invoice as per Rule 46 of the CGST Rules, 2017;
- Furthermore, for the ease of business, we shall issue the invoice in the PDF format digitally signed having the requisite commercial particulars of e-invoice.

### What this means for you?

1. Effective 1st October, **GTI shall continue to issue invoice the way it is being issued currently in the PDF Format having the commercial and tax information etc. Furthermore, these invoices will also be uploaded on IRP model of the Government and accordingly e-invoice will be generated through the Government Portal as well. The PDF copy of commercial invoice is to facilitate the business and thus, we are not proposing to print QR Code and IRN on the same.**
2. These details of e-invoices will be auto populated by the IRP to GSTN portal and IRN will be saved in GST system database. It is also proposed by the government that IRN details will be available for view and download by the registered taxpayers / customers under respective GST registration number. Thus, should the need arise, you may view / download the same information from the GSTN portal by logging with respective GSTN credentials.
3. **At the end of every month, we will also share summary of invoices issued to you along with IRN details in excel format for your record purpose.**
4. There will be no change in Invoice series.
5. The mode of invoice transmission from GTI (physical/email etc) will remain the same, i.e, if you are receiving invoices from GTI by email today, the same will continue.

6. No change is expected to current payment terms and conditions or mode of payments.
7. B2C invoices, Delivery challans and commercial credit notes (without GST) will continue to follow as-is process and no changes are expected because of GST e-Invoicing.
8. It should be noted that invoice bearing IRN and QR code details issued by IRP is in json format and the same is digitally signed by the IRP module of the Government of India. You may like to download the e-invoice from the Government Portal to avoid any issue later on.
9. Please reach out to your designated SPOCs/contacts within GTI for any questions or clarifications on this initiative. In case you have any query / comment on above, we request you to please revert with your queries / concerns **latest by 21 September 2020** to discuss and resolve the same jointly before we go live on e-invoicing from 1 October. In case we do not receive any revert by 15 September we shall understand that above process is clear and you agree with the same. As our valuable partners and customers, your support and cooperation in this initiative is greatly appreciated.

*\*Subject to no deferment of need-by date from Government of India*