B2C E-Invoicing Guide (India – 2025)

1. Introduction

B2C (Business-to-Consumer) e-invoicing under GST refers to the digital generation of invoices for sales made to end consumers. While initially mandatory for B2B supplies, the scope of e-invoicing has gradually expanded to certain high-turnover businesses for B2C transactions as well. This guide provides professionals with detailed insights into its applicability, schema, compliance, and implementation as of 2025.

2. Applicability under GST

As per the CBIC notifications, e-invoicing for B2C transactions is applicable to businesses exceeding specified aggregate turnover thresholds (currently ■100 crore and above, subject to future notifications). B2C e-invoices are generated primarily for record-keeping and transparency, featuring dynamic QR codes for each retail transaction.

3. E-Invoice Schema Format

The e-invoice schema for B2C transactions is based on the same technical format as B2B invoices but simplified for consumer use. Key fields include supplier GSTIN, invoice number, invoice date, total value, and tax breakup (CGST, SGST, IGST). Each e-invoice is assigned a unique Invoice Reference Number (IRN) through the Invoice Registration Portal (IRP).

4. QR Code Requirements

For B2C invoices, businesses must display a dynamic QR code containing the following information: supplier GSTIN, invoice number, invoice date, total invoice value, and payment link or UPI QR code for digital transactions. The QR code must be auto-generated and printed on the invoice issued to the customer.

5. Compliance Workflow

1 1. Generate invoice in the ERP/accounting software integrated with GSTN.

2 2. Upload invoice data to the Invoice Registration Portal (IRP).

3 3. IRP validates and generates an IRN and QR code.

4 4. Print QR code on the physical or electronic invoice.

5 5. Report the details in GSTR-1 for return filing and tax reconciliation.

6. Portal and Integration

The GST e-invoicing system operates via the official IRP portals managed by NIC and private GST Suvidha Providers (GSPs). Businesses can integrate their ERP systems using APIs to automate the generation and reporting of e-invoices. The portal allows downloading QR-embedded invoices, viewing status reports, and validating invoice authenticity.

7. Latest Updates (2025)

1. B2C e-invoicing extended to businesses with turnover above ■50 crore (expected mid-2025).
2. Mandatory display of dynamic QR code for all retail invoices issued above ■200.

3 Integration of UPI-based instant payment linkage through QR codes.

4 Enhanced real-time reporting with GSTN validation and analytics tools.

8. Compliance and Best Practices

Businesses should ensure that their ERP systems are GST-compliant, maintain data accuracy, and regularly reconcile e-invoice data with GSTR-1 and GSTR-3B. It is advisable to test API integration in the sandbox environment before full implementation.

9. Useful Resources

1 • GST E-Invoice Portal: https://einvoice.gst.gov.in

2 • GST Official Portal: https://www.gst.gov.in

3 • CBIC Notifications: https://cbic-gst.gov.in

4 • Helpdesk: gst-tech@gov.in