

## Printing of dynamic QR code on B2C invoices deferred till July 1



The government has deferred by three months till July 1 the requirement of printing dynamic QR code on [B2C](#) (business-to-consumer) invoices generated by businesses.

Quick response code or QR code help users verify the details in the digitally signed e-invoice.

In a notification, the Central Board of [Indirect Taxes](#) and Customs (CBIC) waived the amount of penalty payable by a registered person for non-compliance of provisions of

dynamic QR code in B2C invoices till June 30, 2021, subject to the condition that businesses comply with the provisions from July 1, 2021.

AMRG & Associates Senior Partner Rajat Mohan said large taxpayers having an aggregate turnover beyond Rs 500 crore would get relief from the said penalty waiver, which required the printing of a dynamic QR code on every B2C invoice.

EY Tax Partner Abhishek Jain said, "Some of the clarifications on issues around B2C QR code were released by the government only a few weeks ago, leaving very limited time for the industry to implement the requisite changes in their ERP or accounting systems."

This extension is a welcome relief and would provide the much-needed time to the industry to be ready and compliant with this new requirement, he added.

Initially, CBIC had deferred the requirement of date for implementation of QR code to October 1, 2020, and thereafter further deferred implementation of the requirement of dynamic QR code in B2C invoices to December 1, 2020.

Later on, CBIC waived the amount of penalty payable by a registered person for non-compliance of provisions of dynamic QR code in the period till March 31, 2021. Now again, a similar relief has been granted till June 30, 2021.

[Indirect Taxes](#)