Match your invoice register to IRP records

A practical working paper for identifying missing, mismatched, cancelled or incorrectly linked e-invoices.

GSTIN	Reconciliation period	Prepared by	Source export date/time

WORKFLOW

01 Define scope

Confirm which documents and GSTINs require e-invoicing for this reconciliation. Mark out-of-scope records “IRN not required” rather than treating every blank IRN as a failure.

02 Export source records

Keep an unchanged invoice-register export and retrieve registered e-invoice/IRP data. For a return cross-check, download the e-invoice Excel from the GSTR-1 dashboard and record its export date/time above.

03 Match the document

Use supplier GSTIN + financial year + document type + document number. Then compare document date, buyer GSTIN, taxable/tax/total values and IRN. Do not rely on invoice number alone.

04 Resolve and close

Record the discrepancy, owner, permitted correction route and evidence. Retain source exports and signed IRP acknowledgement/response; close only after the final status is verified.

CURRENT CONTROL NOTES

- GSTR-1 export: the GST Portal guide says e-invoice details auto-populate from IRP (portal guidance describes an update period of up to 2 days). Its Excel download carries IRN, IRN date, Valid/Cancelled status and auto-population/deletion results; later edits made in GSTR-1 are not reflected in that export.
- Cancellation: IRP guidance describes a 24-hour window for cancellation through the IRP. Record the IRP cancellation result; after that window, verify the applicable GST Portal/return correction route and get tax advice. Do not mark an invoice corrected solely because a local register was edited.
- Reporting cut-off: for taxpayers covered by the applicable restriction with AATO of ■10 crore or more, e-invoice documents must be reported within 30 days of the document date from 1 April 2025. Check current applicability, document scope and notices before acting.

OFFICIAL REFERENCES GST Portal GSTR-1 user guide | GSTN auto-population advisory | IRIS IRP cancellation guidance | GSTN 30-day advisory

Review note: Rules, portal functionality and due dates may change. Recheck current GSTN/CBIC notifications and the relevant IRP before each filing cycle.

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IRN Reconciliation Log

Use one row per invoice, credit note or debit note in scope. Use the continuation page for additional records.

Reconciliation working sheet

GSTIN	Period / FY	Source export date/time	Owner

Invoice register ref.	Doc type / number / date	IRN (64-char) / IRN date	Invoice value	Cancellation / IRP status	Mismatch type	Correction action / owner	Final status
		IRN date:					
		IRN date:					
		IRN date:					
		IRN date:					
		IRN date:					
		IRN date:					

Suggested final status: Matched | IRN not required | Missing IRN | Value/GST mismatch | Cancelled | Rejected | GSTR-1 difference | Under review

Keep the complete source IRN and evidence in your secure records if a value exceeds the space above. Never alter the source export.

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