Advisory on e-Invoice API & e-Way Bill Changes: Ship-to GSTIN and Voluntary EWB Closure

E-Invoice API & e-Way Bill Changes: Ship-to GSTIN and Voluntary EWB Closure

1. Introduction

The Goods and Services Tax Network (GSTN) has issued an advisory dated 17.06.2026 introducing key changes to the e-Invoice API, e-Way Bill by IRN API, and the EWB Closure API. These changes arise from representations received from trade, ERP vendors, GSPs, ASPs, private IRPs and other stakeholders seeking clarity on mandatory capture of Ship-to GSTIN in Bill-to/Ship-to transactions, and on the newly introduced Voluntary Closure of e-Way Bill facility.

All changes are currently available in the Sandbox environment for testing. Production implementation is scheduled with effect from 1st August 2026.

2. Who is Affected?

The changes apply to the following transaction flows:

Flow	**When Applicable**
Generate IRN and e-Way Bill together	Where EWB is generated along with IRN
Generate e-Way Bill using IRN	Where EWB is generated subsequently using IRN
Bill-to/Ship-to transactions	Where Ship-to details are provided and EWB is required
Combination transactions	Where both Bill-to/Ship-to and Bill-from/Dispatch-from details are involved
Voluntary Closure of EWB	For closure of EWB after delivery is complete

3. Change 1: Ship-to GSTIN Now Mandatory

A. When generating IRN and e-Way Bill together:

- The field ShipDtls.Gstin is now conditionally mandatory wherever Ship-to details are provided.
- If Ship-to Legal Name and Ship-to Address are provided and EWB generation is required, the Ship-to GSTIN must also be provided.
- Where GSTIN is not available (e.g., unregistered party), enter 'URP' in the Ship-to GSTIN field.

B. When generating e-Way Bill using IRN (e-Way Bill by IRN API):

- A new mandatory field 'Gstin' has been added under 'ExpShipDtls'.
- Taxpayers and system integrators must transmit Ship-to GSTIN or 'URP', as applicable.
- An optional field 'TrdNm' (Trade Name) has also been added under ExpShipDtls.

4. Change 2: Validations on Ship-to GSTIN

The following validation rules will apply:

Situation	System Treatment
Valid Ship-to GSTIN entered, different from Bill-to GSTIN	Accepted, subject to validation
Invalid Ship-to GSTIN entered	Rejected by system validation
Same GSTIN in both Bill-to and Ship-to fields	Not permitted in Bill-to/Ship-to transactions
Ship-to GSTIN not available	'URP' may be entered, wherever applicable

Key point: In Bill-to/Ship-to transactions, the Bill-to and Ship-to parties are expected to be distinct persons. The same GSTIN cannot be used in both fields

5. Indicative Error Codes

A. Generate IRN and e-Way Bill Together

Validation	Error Code
Ship-to GSTIN is mandatory if Ship details are provided	5002
Bill-to GSTIN and Ship-to GSTIN should not be the same where Ship details are provided	2323
Ship-to State Code should match with GSTIN State Code	2325
Ship-to PIN Code should belong to Ship-to State Code	3039

B. e-Way Bill by IRN

Validation	Error Code
GSTIN field in ExpShipDtls is mandatory	5001
For B2B and SEZ transactions, Ship details provided during IRN generation cannot be replaced	2324
Ship-to State Code should match with GSTIN State Code	4074
Ship-to PIN Code should belong to Ship-to State Code	3039

6. Treatment in Different Transaction Types

A. Export e-Way Bills:

- Ship details (including GSTIN) provided during IRN generation may be replaced while generating e-Way Bill using IRN.
- Where no domestic registered Ship-to GSTIN is applicable, 'URP' may be entered in the Ship-to GSTIN field.

B. B2B and SEZ Transactions:

- Ship details provided during IRN generation cannot be replaced while generating an e-Way Bill using IRN.
- Exception: If GSTIN was not provided at the time of IRN generation, it may be added during e-Way Bill by IRN, subject to applicable validations.
- For old IRNs where the same GSTIN was used in both Bill-to and Ship-to fields, the e-Way Bill by IRN API will generate a regular e-Way Bill.

Change 3: Voluntary Closure of e-Way Bill

A new Voluntary Closure facility has been introduced to enable formal closure of an e-Way Bill once delivery of goods is complete.

A. Who can close an EWB?

- Supplier
- Recipient
- Transporter involved in the transaction
- Driver or authorised person whose mobile number has been provided for closure

B. How can closure be done?

- Closure may be done EWB-wise or date-wise.
- For suppliers, recipients, and transporters: available through the e-Way Bill portal after login.
- For drivers or authorised persons: mobile number-based closure is available through the portal. Active EWBs linked to the concerned mobile number will be displayed for closure.
- The mobile number may be provided at the time of EWB generation, or updated during vehicle updation, consolidated EWB operations, or extension of validity.

C. Closure through API:

- An API has also been provided for system integrators.
- The following details must be transmitted for API-based closure:
  - e-Way Bill number
  - Closure date
  - Remarks

Current Limitations of the Closure Module

Feature	Current Status
Mobile number capture through API	Not available currently; only portal-based closure available for drivers/authorised persons
API for retrieval of closed EWBs	Not available currently; may be considered after module stabilisation
Separate 'Closed' status for EWBs	Proposed; not yet introduced. Existing statuses (Active, Cancelled, Discarded) continue
Post-closure actions (vehicle update, validity extension, etc.)	Currently allowed during initial stabilisation period; restrictions will be introduced later

Action Required by Stakeholders

All taxpayers, ERP vendors, GSPs, ASPs, private IRPs and other system integrators must:

- Access the revised API specifications released in the Sandbox environment.
- Undertake testing to ensure system readiness for all changes listed above.
- Complete all necessary changes before the Production implementation date of 1st August 2026.
- Route any implementation-related issues through designated support/helpdesk channels