

Advisory on e-Invoice API and e-Way Bill by IRN API changes for mandatory capture of Ship-to GSTIN and Voluntary Closure of e-Way Bill

Jun 17th, 2026

Reference is invited to the GSTN Advisory dated **20.05.2026** regarding enhancements in the e-Way Bill system, wherein it was informed that “Ship-to GSTIN” shall be mandatorily captured in Bill-to/Ship-to transactions. It was also clarified that where the consignee is an unregistered person, the value “URP” shall be entered in the Ship-to GSTIN field.

In this regard, representations have been received from trade, ERP vendors, GSPs, ASPs, private IRPs and other stakeholders seeking clarification on the applicability of the said requirement in cases where e-Way Bill is generated along with e-Invoice or by using IRN. Representations have also been received regarding the Voluntary Closure of e-Way Bill facility and its impact on portal-based and API-based operations. Accordingly, an advisory has been issued to apprise stakeholders of the corresponding changes introduced in the e-Invoice API, e-Way Bill by IRN API and EWB Closure API. It has also been informed that the aforesaid changes have been made available in the Sandbox environment for testing and system preparedness. The changes are scheduled to be implemented in the Production environment with effect from **1st August, 2026**.

All concerned stakeholders may accordingly be advised to access the advisory through the link given below and undertake necessary testing, system changes and preparedness within the prescribed timeline.

[Click here for Advisory](#)

Thanks,
Team GSTN

Advisory on e-Invoice API and e-Way Bill by IRN API changes for mandatory capture of Ship-to GSTIN and Voluntary Closure of eWay Bill

Date: 17.06.2026

1. Background

Reference is invited to the GSTN Advisory dated 20.05.2026 regarding enhancements in the e-Way Bill system, wherein it was informed that "Ship-to GSTIN" shall be mandatorily captured in Bill-to/Ship-to transactions. It was also informed that where the consignee is an unregistered person, the value "URP" shall be entered in the Ship-to GSTIN field.

Representations have been received from trade, ERP vendors, GSPs, ASPs, private IRPs and other stakeholders seeking clarification regarding applicability of the said requirement in cases where e-Way Bill is generated along with e-Invoice or by using IRN.

Representations have also been received regarding the Voluntary Closure of e-Way Bill facility and its impact on portal-based and API-based operations.

Accordingly, this advisory is being issued to inform stakeholders about the corresponding changes introduced in the e-Invoice API, e-Way Bill by IRN API and EWB Closure API.

2. Applicability

The changes shall apply to the following flows:

Sl. No.	Flow	Applicability
1	Generate IRN and e-Way Bill together	Applicable where e-Way Bill is generated along with IRN
2	Generate e-Way Bill using IRN	Applicable where e-Way Bill is generated subsequently using IRN
3	Bill-to/Ship-to transactions	Applicable where Ship-to details are provided and e-Way Bill generation is required
4	Combination transactions	Applicable where the transaction involves both Bill-to/Ship-to and Bill-from/Dispatch-from
5	Voluntary Closure of EWB	Applicable for closure of EWB after completion of delivery

3. Changes in Generate IRN and e-Way Bill Together

In the Generate IRN payload schema, where e-Way Bill generation is also required, the field **ShipDtls.Gstin** shall be made conditionally mandatory, wherever Ship-to details are provided.

Accordingly, where Ship-to Legal Name and Ship-to Address are provided in the e-Invoice schema and e-Way Bill generation is required, Ship-to GSTIN shall also be required to be provided.

Where GSTIN is not available, the value "URP" may be entered, wherever applicable.

4. Changes in e-Way Bill by IRN API

In the API used to generate an e-Way Bill through IRN, a new field named "Gstin" has been added under "ExpShipDtIs".

This field shall be mandatory.

Accordingly, taxpayers and system integrators using IRN-based e-Way Bill generation shall make necessary changes in their systems to transmit Ship-to GSTIN or "URP", as applicable.

A field "TrdNm" for the Trade Name has been added, however it is optional.

5. Validation of Ship-to GSTIN

Where GSTIN is entered in the Ship-to GSTIN field, suitable validations shall be applied to ensure that only a valid GSTIN is accepted.

Further, in Bill-to/Ship-to transactions, the GSTIN entered in the Ship-to GSTIN field should not be the same as the GSTIN entered in the Bill-to field. The Bill-to party and Ship-to party are expected to be distinct persons in such transactions.

Accordingly, the same GSTIN as mentioned in Bill-to should not be entered in the Shipto GSTIN field.

The system treatment shall be as follows:

Situation	System Treatment
Valid Ship-to GSTIN entered and different from Bill-to GSTIN	Accepted, subject to validation
Invalid Ship-to GSTIN entered	Rejected by system validation
Same GSTIN entered in 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

6. Use of URP

Where Ship-to GSTIN is not available, the value "URP" may be entered in the Ship-to GSTIN field, wherever applicable.

This may include cases where the Ship-to party is unregistered or where GSTIN is not applicable as per the transaction scenario.

7. Indicative Error Codes / Validations

The following validations have been introduced in the Sandbox environment:

A. Generate IRN and e-Way Bill Together

Sl. No.	Validation	Error Code
1	Ship-to GSTIN is mandatory if Ship details are provided	5002
2	Bill-to GSTIN and Ship-to GSTIN should not be the same where Ship details are provided	2323
3	Ship-to State Code should match with GSTIN State Code	2325
4	Ship-to PIN Code should belong to Ship-to State Code	3039

B. e-Way Bill by IRN

Sl. No.	Validation	Error Code
1	GSTIN field in ExpShipDtIs is mandatory	5001
2	For B2B and SEZ transactions, Ship details provided during IRN generation cannot be replaced	2324
3	Ship-to State Code should match with GSTIN State Code	4074
4	Ship-to PIN Code should belong to Ship-to State Code	3039

8. Treatment in Export e-Way Bills

For Export e-Way Bills, Ship details, including GSTIN, provided during IRN generation may be replaced while generating e-Way Bill using IRN.

In export-related scenarios where no domestic registered Ship-to GSTIN is applicable, "URP" may be entered in the Ship-to GSTIN field, wherever applicable.

9. Treatment in B2B and SEZ Transactions

For B2B and SEZ transactions, Ship details provided during IRN generation cannot be replaced while generating e-Way Bill using IRN.

However, where GSTIN was not provided during IRN generation, it may be provided during e-Way Bill by IRN, subject to applicable validations.

For old IRNs which were generated with same GSTIN as Bill-To & Ship-To, E Way Bill by IRN API will generate a regular E Way Bill.

10. Voluntary Closure of e-Way Bill

A Voluntary Closure facility has been introduced in the e-Way Bill system to enable closure of an e-Way Bill after completion of delivery of goods.

The facility is voluntary in nature and may be used by:

Sl. No.	Person who may close EWB
1	Supplier
2	Recipient
3	Transporter involved in the transaction
4	Driver or authorised person whose mobile number has been provided for closure

Closure may be performed EWB-wise or date-wise.

The facility is intended to provide a system record of completion of goods movement.

11. Closure through Portal

For suppliers, recipients and transporters, the EWB closure option shall be available after login under the e-Way Bill section of the portal.

Mobile number-based closure by driver or authorised person shall be available through the portal. Active EWBs linked to the concerned mobile number shall be displayed, enabling closure by the driver or authorised person after completion of delivery.

The mobile number may be provided at the time of EWB generation for closure purposes. If required, the mobile number may also be updated during vehicle updation, consolidated EWB operations, or extension of validity.

12. Impact on EWB API for Voluntary Closure

An API has been provided for closure of EWB by system integrators and API users.

For closure through API, the following details are required to be transmitted:

Sl. No.	Detail required
1	E-Way Bill number
2	Closure date
3	Remarks

Stakeholders using ERP/API integration are advised to make necessary system changes to enable EWB closure through API, wherever required.

13. Mobile Number Capture through API

At present, there is no provision in the APIs to capture or specify the mobile number for closure by driver or authorised person.

As per the current implementation, closure by driver or authorised person whose mobile number has been provided can be carried out through the portal.

Any further API-level provision for capture of mobile number may be examined based on system requirements and stakeholder feedback.

14. Retrieval of Closed EWBs through API

At present, no separate API has been introduced to retrieve EWBs that have been marked as closed, including date-wise retrieval of closed EWBs.

Such functionality may be considered in future after the closure module is stabilised and based on operational requirements emerging from field usage.

15. Status of Closed EWB and Post-closure Actions

A separate status of "Closed" is proposed to be introduced in due course.

However, during the initial stabilisation period, the existing EWB status framework of Active, Cancelled and Discarded is being continued so that trade and system users are not adversely impacted during the transition phase.

As of now, user actions such as Update Transporter, Extend Validity, Vehicle Updation and other permitted modifications will continue to remain available even after the EWB has been marked as closed.

This relaxation is being provided for the benefit of users during the initial stabilisation period. Once the system is stabilised, necessary restrictions will be introduced and postclosure actions will be suitably curtailed.

16. Sandbox Availability

The changes relating to e-Invoice API, e-Way Bill by IRN API and EWB Closure API have been released in the Sandbox environment.

Taxpayers, ERP vendors, GSPs, ASPs, private IRPs and other system integrators are advised to undertake testing in the Sandbox environment and complete necessary changes in their systems before the Production implementation date.

17. Implementation Date

The changes shall be implemented in Production with effect from **1st August, 2026**.

18. Action Required by Stakeholders

All taxpayers, ERP vendors, GSPs, ASPs, private IRPs and other system integrators are advised to access the revised API specifications released in the Sandbox environment;

and undertake testing and to ensure complete system readiness before **1st August, 2026**.

19. Summary of Changes

Area	Change Introduced
Generate IRN and e-Way Bill together	ShipDtls.Gstin made conditionally mandatory where Ship details are provided and EWB is required
e-Way Bill by IRN	Gstin field added under ExpShipDtls and made mandatory. Optional field TrdNm is added
URP	Allowed where Ship-to GSTIN is not available, wherever applicable
Validations	Valid GSTIN, distinct Bill-to and Ship-to GSTIN, State Code and PIN Code validations
Export EWB	Ship details may be replaced in Export EWB by IRN cases
B2B / SEZ	Ship details provided during IRN generation cannot be replaced
Voluntary Closure of EWB	Facility introduced for closure after delivery
EWB Closure API	Available using EWB number, closure date and remarks
Area	Change Introduced
Mobile number capture through API	Not available currently
API for retrieval of closed EWBs	Not available currently
Separate Closed status	Proposed to be introduced in due course
Post-closure actions	Currently allowed during initial stabilisation period
Sandbox	Changes released
Production implementation	1st August, 2026

20. Further Guidance

Stakeholders are requested to complete testing and system preparedness based on the revised Sandbox specifications. Any implementation-related issues may be routed through the designated support/helpdesk channels.

Thank you

Team GSTN