

## **NDA Update – Time limit for reporting E-invoice for certain category of tax payers**

An advisory under GST has been issued on 12-04-2023 in respect of time limit for reporting e-invoice for certain category of tax payers.

**With effect from 01-05-2023**, it has been decided to impose a restriction of time limit of 7 days for reporting of e-invoices on the e-invoice IRP portals. This restriction will apply to the taxpayers with AATO greater than or equal to Rs. 100 crores.

For example, if an invoice is dated 01-05-2023, it cannot be reported after 08-05-2023. The validation system built into the invoice registration portal will restrict the user from reporting the invoice after the 7-days period.

**It has been clarified that this time limit will not apply for reporting debit / credit notes.**

**It has been further clarified that there will be no such reporting restriction on taxpayers with AATO less than Rs. 100 crores.**

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