

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.

<https://www.gst.gov.in/newsandupdates/read/577>