

N D A Update – E-invoicing under GST

CBIC vide a notification No. 5/2021- Central Tax dated 08-03-2021 has made the following amendment relating to e-invoicing:

Taxpayers whose aggregate turnover exceeds Rs 50 crore shall be required to issue E-invoice from 01-04-2021. Prior to this amendment, the turnover limit was “exceeding Rs 100 crore”

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-central-tax-english-2021.pdf>