

NDA Update – Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold Limit

GSTN has issued an advisory (No. 543 dated November 05, 2024) on Time Limit for Reporting e-Invoice on the IRP Portal for certain category of taxpayers based on threshold limit.

Effective 01.04.2025, 30 days time limit for reporting E-Invoice on IRP Portal will be applicable for tax payers having **Annual Aggregate Turnover (AATO) >= Rs. 10 Crs.**

Currently time limit of 30 days is applicable to taxpayers having **ATTO >= Rs. 100 Crs.**, as per earlier advisory dt 13.09.2023.

This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an Invoice Reference Number (IRN) is to be generated.

<https://www.gst.gov.in/newsandupdates/read/543>

The screenshot shows the GSTN website's 'News and Updates' section. The header includes navigation links: Home, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. The main content area displays an advisory titled 'Advisory: Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold to AATO 10 Crores and Above' dated Nov 5th, 2024. The advisory is addressed to 'Dear Taxpayers' and contains six numbered points explaining the new reporting requirements. At the bottom right, there are 'BACK' and 'PRINT' buttons.

Home > News and Updates

Advisory: Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold to AATO 10 Crores and Above

Nov 5th, 2024

Dear Taxpayers,

1. With reference to the earlier advisory dated 13th September 2023 (<https://einvoice.gst.gov.in/einvoice/newsandupdates/read-602>), where a time limit of 30 days for reporting e-Invoices on IRP portals for taxpayers with an AATO of 100 crores and above was implemented, the threshold has now been lowered to cover taxpayers with an AATO of 10 crores and above.
2. Therefore, from 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals.
3. This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated.
4. For example, if an invoice is dated 1st April 2025, it cannot be reported after 30th April 2025. The validation built into the invoice registration portals (IRP) would disallow the user from reporting the e-Invoice after the 30-day window. Hence, it is essential for taxpayers to ensure that they report the e-Invoice within the 30-day window provided by the new time limit.
5. It is further clarified that there would be no such reporting restriction on taxpayers with an AATO of less than 10 crores as of now.
6. To provide sufficient time for taxpayers to comply with this requirement, the above limit would come into effect from 1st April 2025 onwards.

Thanks,
Team GSTN

BACK PRINT