



# GSTN Advisory on E-invoice Time Limit



## **GSTN Advisory dt. 12.04.2023- Time limit for reporting invoices on E-invoice portal**

- Taxpayers having Aggregate annual turnover > Rs. 100 Crore, will not be able to report invoices on E-invoice portal beyond 7 days from date of original invoice.
- For E.g. invoice dated 01.04.2023 cannot be reported beyond 08.04.2023 on E-invoice portal.
- Such restriction will apply only to 'tax invoices' and not other documents such as 'debit note/ credit note'
- It is also clarified that there will be no such reporting restriction on taxpayers with AATO < Rs. 100 crores, as of now.
- In order to provide sufficient time for taxpayers to, such restrictions will be implemented from 01.05.2023 on the E-invoice portal.



## Implications of the GSTN Advisory

- Taxpayers having Aggregate annual turnover > Rs. 100 Crore, will not be able to generate IRN & QR code on the invoices beyond 7 days.
- In absence of E-invoice, the physical invoices will be regarded as invalid invoice in terms of Rule 46 of CGST Rules.
- Invalid invoice may invite penal consequences on the supplier and more particularly the recipient of the goods/ services will not be eligible to claim ITC on such transactions.
- Accordingly, it is most imperative that all tax invoices be reported immediately on the E-invoice portal to avoid major legal issues

# THANK YOU

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