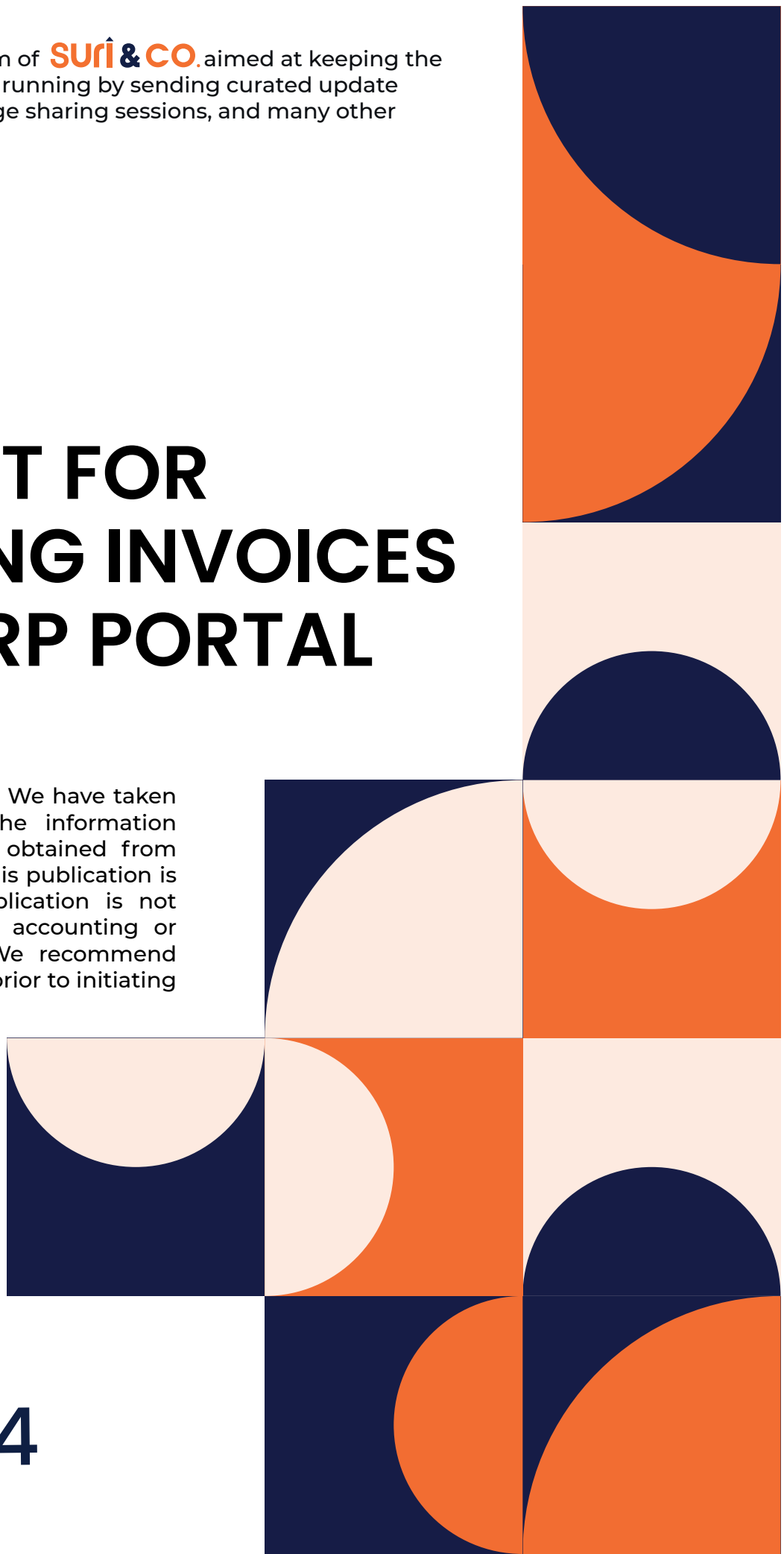


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# TIME LIMIT FOR REPORTING INVOICES ON THE IRP PORTAL

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## Introduction

The Indian government had introduced e-invoicing in 2020, mandating a certain category of taxpayers to generate invoices in an electronic and standardised format on the Invoice Registration Portal (IRP). In the beginning e-invoicing was applicable for taxpayers exceeding a turnover of Rs. 500 crore, then e-invoicing mandate extends to taxpayers exceeding a turnover of Rs. 10 crore, with a few exceptions.

## Current provision

Until now, there was no time limit for e-invoice generation. Taxpayers had the option to generate e-invoices on or after the invoice date but before the filing of GSTR-1 returns.

## Updated Provision

According to the GSTN Advisory issued on 13-04-2023 the Government of India has imposed a time limit on reporting invoices on the e-invoice IRP portals for taxpayers with aggregate annual turnover greater than or equal to 100 crores.

- ▶ To ensure timely compliance, taxpayers with aggregate annual turnover of 100 crores or more will not be allowed to report invoices older than 7 days on the date of reporting.
- ▶ This restriction will apply to the all-document types for which IRN is to be generated. Thus, once issued, the credit / Debit note will also have to be reported within 7 days of issue.
- ▶ This is applicable from 01-05-2023.

For e.g., If an invoice has a date of April 1, 2023, it cannot be reported after April 8, 2023. The validation system built into the invoice registration portal will disallow the user from reporting the invoice after the 7-day window. Hence, it is essential for taxpayers to ensure that they report the invoice within the 7-day window provided by the new time limit.

It is further to clarify that there will be no such reporting restriction on taxpayers with aggregate annual turnover less than 100 crores, as of now. In order to provide sufficient time for taxpayers to comply with this requirement, which may require changes to the systems, proposal to be implemented from 01.05.2023 onwards.