

# GST

## Time limit for generating E-Invoices w.e.f. May 01, 2023

The Goods and Services Tax Network (“GSTN”) has issued an Advisory dated April 12, 2023 on time limit for Reporting Invoices on the IRP Portal.

It is to inform you that it has been decided by the Government to impose a time limit on reporting old invoices on the e-invoice IRP portals for taxpayers with AATO greater than or equal to 100 crores. To ensure timely compliance, taxpayers in this category will not be allowed to report invoices older than 7 days on the date of reporting.

Please note that this restriction will only apply to the document type invoice, and there will be no time restriction on reporting debit/credit notes.

### For example

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 AATO 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 your systems, we propose to implement it from May 01, 2023 onwards.

**Source: GST News & Updates**



## Contact Details

3rd Floor, MJ Tower,

55, Rajpur Road,

Dehradun - 248001

**T:** +91.135.2743283, +91.135.2747084

**E:** [info@vkalra.com](mailto:info@vkalra.com)

**W:** [vkalra.com](http://vkalra.com)



## Follow us on



**Become a VKC Insight subscriber by mailing us at [kmt@vkalra.com](mailto:kmt@vkalra.com)**

© 2023 Verendra Kalra & Co. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.