

E invoicing limit of Aggregate turnover reduced from 10 crores to 5 crores with effect from 1st August 2023.

Impact: With effect from 1st August, 2023, every registered taxable person whose aggregate annual turnover exceeds INR 5 Crore in any of the FY starting from 2017-18 shall liable to issue E-Invoice. Currently this limit is 10 Crores.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

New Delhi, the 10th May, 2023

No. 10/2023 – Central Tax

G.S.R. 355(E).—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 196(E), dated 21st March, 2020, namely:-

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words “ten crore rupees”, the words “five crore rupees” shall be substituted.

[F. No. CBIC- 20021/1/2023-GST]

ALOK KUMAR, Director

Note : The principal notification No. 13/2020 – Central Tax, dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 196(E), dated the 21st March, 2020 and was last amended *vide* notification No. 17/2022-Central Tax, dated the 1st August, 2022, published *vide* number G.S.R. 612(E), dated the 1st August, 2022.