

Circular No. 22/2021-22-GST, No. CCT/26-4/2017-18/E/3080, Dated, 28th March, 2022

Ref.: 1) Notification No. 1/2022-Central Tax dated 24-02-2022.

2) Notification No. 38/1/2017-Fin(R&C)(223)/144 dated 07-03-2022 and published in Official Gazette, Extraordinary, Series I No. 49 dated 07-03-2022.

Subject: Important advisory for e-Invoice for Taxpayers having annual turnover exceeding Rs. 20 Crores-reg.

As per Rule 48 (4) of the Central Goods & Services Tax Rules, 2017 and the Goa Goods & Services Tax Rules, 2017 read with above referred Notifications, every registered taxable person whose Aggregate Annual Turnover exceeded Rs. 20 Crores in any of the preceding year(s) (hereafter referred as such Taxpayers) is required to generate e-Invoices w. e. f. 01-04-2022.

Attention of such Taxpayers is further invited to Rule 48 (5) of CGST/SGST Rules which provides that every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

Hence, the invoices issued by such Taxpayers in any other manner other than e-invoicing after 1st of April, 2022, shall not be treated as an invoice as per the provisions referred to above, which would create difficulties for your business partners/recipients in future.

In addition to the above, non-compliance to the provisions as mentioned above will result in contravention of the provisions of GST Law and may attract penalty under Section 125 of the GST Acts and any other actions as may be applicable under the Law.

It is therefore advised that such Taxpayers are required to get registered immediately on the GST e-Invoice portal and start registering their invoices and generate Invoice Registration Number.

To facilitate the such Taxpayers to register their invoices in Invoice Registration Portal, simple online and register their invoices in Invoice Registration offline tools are made available. A presentation on features and usability of these tools are provided in the link below.

<https://einvoice1.gst.gov.in/Documents/EINVOICE UserManual Web.pdf>

For more details, User Guides, FAQs, references and technical resources etc. the Taxpayer may please visit the website <https://einvoice1.gst.gov.in/>.

Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.

Hemant Kumar, IAS,
Commissioner of State Taxes, Goa.