

Advisory: e-Invoice Exemption Declaration Functionality Now Available

24/07/2023

Dear Taxpayers,

1. GSTN is pleased to inform you that the e-Invoice Exemption Declaration functionality is now live on the e-Invoice portal. This functionality is specifically designed for taxpayers who are by default enabled for e-invoicing but are exempted from implementing it under the CGST (Central Goods and Services Tax) Rules.
2. Salient features of this functionality are:
 - a. The e-Invoice Exemption Declaration functionality is voluntary and can be accessed at the e-Invoice portal (www.einvoice.gst.gov.in).
 - b. This functionality is applicable to taxpayers who are exempted from e- Invoicing as per the provisions of the CGST Rules.
 - c. It is important to note that any declaration made using this functionality will not change the e-Invoice enablement status of the taxpayer.
 - d. The responsibility to take decision vis-à-vis exemption with reference to various Notifications issued by the Government and report on the portal is of the person.
3. The facility to report exemption declaration is purely for business facilitation purposes.

Thanking You,
Team GSTN