

Advisory: Time limit for Reporting Invoices on the IRP Portal

13/09/2023

Dear Taxpayers,

1. 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 100 crores.
2. To ensure timely compliance, taxpayers in this category will not be allowed to report invoices older than 30 days on the date of reporting.
3. Please note that this restriction will apply to the all document types (Invoices/Credit note/Debit note) for which IRN is to be generated.
4. For example, if an invoice has a date of November 1, 2023, it cannot be reported after November 30, 2023. The validation built into the invoice registration portals will disallow the user from reporting the invoice after the 30 days window. Hence, it is essential for taxpayers to ensure that they report the invoice within the 30 days window provided by the new time limit.
5. It is further to clarify that there will be no such reporting restriction on taxpayers with AATO less than 100 crores, as of now.
6. In order to provide sufficient time for taxpayers to comply with this requirement, which may require changes to your systems, it is proposed to implement it from 1st November 2023 onwards.

Thanking you,
Team GSTN