



## MAJESTY LEGAL

Advocates & Solicitors

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### **NOTIFICATION FOR INVOICE REGISTRATION PORTAL (IRP):-**

#### **(TIME LIMIT FOR REPORTING INVOICES ON THE IRP PORTAL)**

On 12<sup>th</sup> & 13<sup>th</sup> April 2023, GSTN<sup>1</sup> released advisories on the government portal and notified that some taxpayers must report credit-debit notes and invoices on the IRP within a specified time limit. These new restriction compels businesses to adopt real-time invoicing.

#### **FOLLOWING ARE THE UPDATED ADVISORY:**

- The Government has decided to impose a limitation period on reporting old invoices on the e-invoice IRP portals for Taxpayers with AATO<sup>2</sup> greater than or equal to 100 crores.
- This restriction will apply to the all document types for which IRN is to be generated. Thus, once issued, the credit/debit note will also have to be reported **within 7 days** of issue.
- To ensure timely compliance, taxpayers in this category will not be allowed to report invoices older than 7 days on the date reporting.
- For instance, 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 days window. Therefore, it is essential for taxpayers to ensure that they report the invoice within 7 days in accordance to the new time limit.
- Further, it is clarified that there will be no such reporting restriction on taxpayers with AATO less than 100 crores.
- Taxpayers will be provided sufficient time<sup>3</sup> to comply with this requirement.

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<sup>1</sup> Goods & Services Tax Network

<sup>2</sup> Annual Aggregate Turnover