

E-INVOICE: CHRONOLOGY OF NOTIFICATIONS

SI	Date	Description of Events	Reference
1	13-12-2019	<p>Government introduced E Invoice Rules in Rule 48(4) and Rule 48(5) 48(6) as under:-</p> <p>“48 (4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.</p> <p>48(5) 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.</p> <p>48 (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.</p>	<p>Notification No. 68/2019 – Central Tax</p>  <p>68-2019-CT-13-12-2 019.pdf</p>
2	13-12-2019	<p>Govt Notifies the following as the Common Goods and Services Tax Electronic Portal. (10 numbers to meet the heavy traffic in portal)</p> <p>(i) www.einvoice1.gst.gov.in; (ii) www.einvoice2.gst.gov.in; (iii) www.einvoice3.gst.gov.in; (iv) www.einvoice4.gst.gov.in; (v) www.einvoice5.gst.gov.in; (vi) www.einvoice6.gst.gov.in; (vii) www.einvoice7.gst.gov.in; (viii) www.einvoice8.gst.gov.in; (ix) www.einvoice9.gst.gov.in; (x) www.einvoice10.gst.gov.in</p>	<p>Notification No. 68/2019 – Central Tax</p>  <p>68-2019-CT-13-12-2 019.pdf</p>

SI	Date	Description of Events	Reference
3	13-12-2019	Govt notifies registered person, whose aggregate turnover in a financial year exceeds Rs 100 Crores (one hundred crore rupees) , as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person. w.e.f 01-04- 2020	Notification No. 70/2019 – Central Tax  70-2019-CT-13-12-2 019.pdf
4	13-12-2019	Govt appoints the 1st day of April, 2020 , as the date from which the provisions of the said rule, shall come into force	Notification No. 71/2019 – Central Tax  71-2019-CT-13-12-2 019.pdf
5	21-03-2020	Govt Notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person	Notification No. 13/2020– Central Tax  13-2020-CT-21-03-2 020.pdf
6	30-07-2020	Govt Notifies FORM GST INV-01 (Technical flows)	Notification No. 60/2020 – Central Tax  60-2020-CT-30-07-2 020.pdf
7	30-07-2020	In notification 13/2020, in the first paragraph, (i) before the words “those referred to in sub- rules”, the words “a Special Economic Zone unit and” shall be inserted; (ii) for the words “one hundred crore rupees”, the words “ five hundred crore rupees ” shall be substituted.	Notification No. 61/2020 – Central Tax  61-2020-CT-30-07-2 020.pdf
8	30-09-2020	In notification 13/2020, in the first paragraph, (i) for the words “a financial year”, the words and figures “ any preceding financial year from 2017-18 onwards ” shall be substituted; (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.	Notification No. 70/2020 – Central Tax  70-2020-CT-30-09-2 020.pdf

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9	30-09-2020	<p>“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”. 3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-</p> <p>“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.</p> <p>4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-</p> <p>“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.</p>	<p>Notification No. 72/2020 – Central Tax</p>  <p>72-2020-CT-30-09-2020.pdf</p>
10	01-10-2020	<p>1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in FORM GST INV-01 on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice</p>	<p>Notification No. 73/2020 – Central Tax</p>  <p>73-2020-CT-01-10-2020.pdf</p>
11	10-11-2020	<p>In notification 13/2020, in the first paragraph,</p> <p>With effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words Rs 100 Crores (“one hundred crore rupees”) shall be substituted.</p>	<p>Notification No. 88/2020 – Central Tax</p>  <p>88-2020-CT-10-11-2020.pdf</p>
12	8-03-2021	<p>In notification 13/2020, in the first paragraph,</p> <p>With effect from the 1st day of April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.</p>	<p>Notification No. 5/2021 – Central Tax</p>  <p>05-2021-CT-08-03-2021.pdf</p>
13	01-06-2021	<p>In notification 13/2020, in the first paragraph,</p> <p>After the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted</p>	<p>Notification No. 23/2021 – Central Tax</p>

SI	Date	Description of Events	Reference
			 23-2021-CT-01-06-2 021.pdf
14	01-04-2022	With effect from the 1 st day of April, 2022, for the words “one hundred crore rupees”, the words “twenty crore rupees” shall be substituted.	Notification No. 01/2022 – Central Tax  01-2022-CT-01-04-2 022.pdf
15	01-08-2022	With effect from the 1 st day of October, 2022, for the words “twenty crore rupees”, the words “ten crore rupees” shall be substituted.	Notification No. 17/2022 – Central Tax  17-2022-CT-01-08-2 022.pdf