

# TAX INFO

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Latest update on GST Law: **Updated & Amended Advisory on GST Portal as on 13.04.2023.**

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## Time limit for Reporting Invoices & Debit/Credit Notes on the IRP Portal

- The Government has imposed a time limit on reporting old invoices on the e-invoice IRP portals for taxpayers with AATO **greater than or equal to 100 crores.**
- To ensure timely compliance, taxpayers in this category will not be allowed to report invoices **older than 7 days on the date of reporting.**

**UPDATED**

This restriction will apply to **ALL THE 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.

- For example, 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-day window. Hence, it is essential for taxpayers to ensure that they report the invoice within the 7-day window provided by the new time limit.
- There will be no such reporting restriction on taxpayers with AATO less than 100 crores, as of now.
- This requirement has been proposed to be implemented **from 01.05.2023 onwards.**

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