



The Institute of Chartered Accountants of India
GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-178

**E-invoicing applicability limit reduced from Rs. 10 crores to Rs. 5 crores
from 1st August 2023**

The threshold limit of aggregate turnover for the applicability of e-invoicing provisions has been reduced from Rs 10 crores to Rs. 5 crores. In other words, registered persons having an aggregate turnover of more than Rs. 5 crores in any preceding financial year from 2017-18 onwards will be liable to generate e-invoice. The said amendment will be effective from 01.08.2023.

[Notification No. 10/2023 – CT dated 10.05.2023.](#)

Note: E-invoicing is not mandatory for following registered persons:

- (i) Government department
- (ii) Local authority
- (iii) SEZ unit
- (iv) Insurer/Banking company/Financial institution, including a NBFC
- (v) GTA
- (vi) Passenger transportation service provider
- (vii) Supplier providing admission to exhibition of cinematograph films in multiplex screens

Vice - Chairman
GST & Indirect Taxes Committee

Chairman
GST & Indirect Taxes Committee

The GST Update is an endeavour of the GST & Indirect Taxes Committee of ICAI to apprise the readers with the amendments made in the GST law vide significant notifications, circulars etc. The Committee welcomes your feedback on the Update at gst@icai.in. Please visit the website of the Committee <https://idtc.icai.org/index.php> for previous GST Updates and other knowledge resources on GST like articles, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.

Information published in the Update is taken from publicly available sources and is believed to be accurate. The GST & Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the Update. No part of this Update may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of GST & Indirect Taxes Committee of ICAI.