



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

### GOODS & SERVICES TAX UPDATE-201

- 1) Reporting of invoices on the IRP Portal** - A time limit of 30 days has been imposed for reporting of invoices including debit or credit note from the date of invoice, or as the case may be, date of issue debit or credit note on e-invoice portals for taxpayers with Aggregate Annual Turnover (AATO) greater than or equal to 100 crores. Hence, the taxpayers in this category will not be allowed to report invoices older than 30 days on the date of reporting.

This validation shall come into effect from 1<sup>st</sup> Nov, 2023.

- 2) Mandatory 2 Factor Authentication** – GST e-invoice portal has also mandated two factor authentication (2FA) for all taxpayers with AATO above Rs 20 Cr from 1<sup>st</sup> Nov, 2023. In order to implement this, users are requested to register for 2FA immediately and also create sub-users so that EWB activities are managed without any problem.

[einvoice1.gst.gov.in](http://einvoice1.gst.gov.in)

*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](mailto: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.*

*The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301*