

I/1548523/2023



केन्द्रीय कर के आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL TAX
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TRADE NOTICE NO: 02/2023

Subject: Action in respect of non-issuance of e-invoices by notified class of taxpayers who are mandatorily required to issue e-invoice as per legal provisions-Reg.

Attention is invited to various notifications issued by CBIC for setting the annual aggregate turnover limit for mandatory implementation of e-invoicing under sub-rule (4) of Rule 48 of the Central Goods and Service Tax, Rules, 2017 (hereinafter referred to as “CGST Rules”) in phased manner. Recently, sixth phase has been introduced, vide notification No. 10/2023 — Central Tax dated 10/05/2023, wherein, with effect from 01st August 2023, e-invoicing has been made mandatory for taxpayers having aggregate turnover of more than Rupees Five Crore in any financial year from 2017-18 onward. The intent behind e-invoicing is not only to automate tax relevant processes thereby reducing compliance burden on tax payers but also to ensure better management of taxes and significant reduction of tax evasion and siphoning of public funds by addressing various frauds like carousel fraud, no invoicing or invoicing with no goods supplied, fraudulent export ITC refunds, etc. Accordingly, through the above notifications, steps have been initiated to introduce 'e-invoicing' for reporting of Business to Business (B2B) and export supply transactions, barring certain **classes** of registered persons which have been exempted from issuing e-invoices.

2. It is also brought to notice that with the insertion of clause (s) in Rule 46 of the CGST Rules, the taxpayers (having Annual Aggregate Turn Over of more than the threshold notified under sub-rule (4) of rule 48 of the CGST Rules but have been exempted from the issuance of e-invoices under relevant legal provisions) are required to declare on their invoices that they are not required to issue invoice in the manner specified in sub-rule (4) of rule 48 of the CGST Rules. Further, the taxpayers, who have exceeded the prescribed threshold of aggregate turnover but are exempted from issuance of e-invoice, can file the declaration on the recently

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introduced functionality on the portal to make a self- declaration regarding category under which they are exempted from issuance of e-invoices.

3. However, analysis of key statistics (relating to e-invoice) released for the month of August 2023 shows that there is a huge gap between the number of eligible taxpayers based on their turnover and the number of e-invoices shown generated against these taxpayers indicating less generation or non-generation of e-invoice on their part. This defeats the very intent behind the implementation of e-invoice. Thus, it is imperative that non-compliance of the above said provisions by the eligible tax payers are being examined by the field formations so as to ensure compliance on the part of the said taxpayers and if required, the jurisdictional Range Officer will enforce penal provisions against them for continuous non-compliance on their part despite being nudged by the tax authorities.

4. In view of the above the under signed is hereby informing all the eligible Trade/Tax payers to strictly adhere to the guidelines issued by CBIC vide various notifications for generating e-invoices in order to avoid imposing of penal provision by the jurisdictional Range Officer as per the extant Rules. The link for said Notifications/circulars is mentioned herewith for your information. <https://einvoice.gst.gov.in/einvoice/notifications>.

5. Further the taxpayers having Annual Aggregate Turn Over of more than the threshold notified under sub-rule (4) of rule 48 of the CGST Rules (presently Turn over limit is Rs.5 Crs in any of the Financial year from 2017-18 to till now) but have been exempted from the issuance of e-invoices under relevant legal provisions shall declare on their invoices that they are not required to issue e-invoice in the manner specified in sub-rule (4) of rule 48 of the CGST Rules. And, the taxpayers, who have exceeded the prescribed threshold of aggregate turnover (presently Turn over limit is Rs.5 Crs in any of the Financial year from 2017-18 to till now) but are exempted from issuance of e-invoice, shall file a self declaration on the recently introduced functionality in the e invoice portal (<https://einvoice.gst.gov.in/einvoice/dashboard>) regarding category under which they are exempted from issuance of e-invoices.

6. Any systemic issues, faced by taxpayers for issuance of e-invoices, may be brought to the notice of GSTN/NIC/concerned Range Officers /respective Divisional Technical Section/Technical-1 Section, Hqrs office, Guntur of Guntur CGST Commissionerate for subsequent remedial action.

ई-चालान जारी करने के लिए करदाताओं के सामने आने वाले किसी भी प्रणालीगत मुद्दे को बाद में सुधार के लिए जीएसटीएन/एनआईसी/संबंधित रेंज अधिकारियों/संबंधित मंडल तकनीकी अनुभाग/तकनीकी-1 अनुभाग, मुख्यालय कार्यालय, गुंटूर सीजीएसटी आयुक्तालय के ध्यान में लाया जा सकता है। कार्रवाई.

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Encl:as above

(साधु नरसिंहा रेड्डी)
(Sadhu Narasimha Reddy)
आयुक्त/Commissioner

Copy Submitted to

The Chief Commissioner, Central Tax& Customs, Vizag Zone, Vizag.
To

- 1.As per mailing list
2. Notice Board
3. All the Joint Commissioners of Central Tax, Guntur CGST Commissionerate, Guntur.
4. The Assistant Commissioners of Central Tax, Guntur CGST Commissionerate, Hqrs Office, Guntur.
5. All the JACs and Range Officers under Guntur CGST Commissionerate with a direction to circulate the same among all the Trade/Trade associations
6. The Superintendent, Tech-I for updation in the website.

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