



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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Date: 10/09/2020

Shri M Ajit Kumar, IRS
Chairman Central Board of Indirect Taxes & Customs
Department of Revenue, Ministry of Finance
Government of India North Block,
New Delhi – 110 001

Subject: Requesting to defer due date of implementation of E-Invoicing up to 1st January 2021.

Respected Sir,
Greetings from The Institute of Cost Accountants of India....!!!

We would like to draw your kind attention to defer due date of implementation of E-Invoicing up to 1st January 2021.

As we are aware, E-invoicing will be implemented 1st October 2020 onwards according to Notification No. 13/2020– Central Tax dated 21st March 2020

After getting requests from stakeholders we are urging to extend due date for the following reasons-

- Due to lockdown situation in various parts of our country for public health concerns related to Coronavirus Disease 2019 (COVID-19) all the normal official activities are being hampered.
- At the very beginning the Taxpayers as well as Tax Consultants will have to face hardships to adapt with new features like E-Invoicing. However due to lack of smooth Transport Facility it is becoming difficult to visit office even if it is required.
- Even many employees , taxpayers and tax consultants are suffering due to COVID 19 and it is eternal truth that health issue is more important than any other else. Hence in this situation implementation of E-Invoicing might be difficult
- Due to slowdown in global economy, all companies are facing financial crisis. In this situation they might be facilitated through giving extension in implementation of E-Invoicing.

In view of the above, our Institute being a professional body under the act of Parliament 1959, humbly requests to defer due date of implementation of E-Invoicing up to 1st January 2021 for convenience of the tax payers as well as increasing transparency in GST.

We look forward to a favorable action for the best interest of stakeholders. Your good office may reach us at trd@icmai.in

Thanking You,

With Regards,

CMA Niranjan Mishra
Chairman, Indirect Taxation Committee
The Institute of Cost Accountants of India