

**Notification No. 05/2021 - Central Tax**  
**Dated – 8<sup>th</sup> March, 2021**

**Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 50**  
**Cr from 01st April 2021**

Government, on the recommendations of the Council, has made the following further amendment in the notification No. 13/2020 – Central Tax, issued on 21st March, 2020. In this notification, in the first paragraph, with effect from the 1st day of April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-05-central-tax-english-2021.pdf>