

Notifications

GST

Notification No. 10/2023-CENTRAL TAX

Dated 10th May 2023

The Central Government Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 5 Cr from 1st August 2023.

G.S.R.....(E).-In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2020 – Central Tax, dated the 21st March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 196(E), dated 21st March, 2020, namely:

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words “ten crore rupees”, the words “**five crore rupees**” shall be substituted

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009732/ENG/Notifications>