

## **GST E-invoicing mandatory from 01.01.2021 if aggregate turnover exceeds Rs. 100 Crores**

**Notification No: 88/2020 - CT****Classification: Due Date****Date: 10-11-2020**

**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 amendments 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 January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.**

**Note:** The principal notification No. [13/2020 – Central Tax](#), dated the 21st March, 2020 was published in the Gazette of India, Extraordinary, vide number G.S.R. 196(E), dated 21st March, 2020 and was last amended vide notification No. [70/2020-Central Tax](#), dated the 30th September, 2020, published vide number G.S.R. 596(E), dated the 30th September, 2020.