

Implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 50 Cr from 01st April 2021.

Notification No: 05/2021-CT**Classification: E-Invoicing****Date: 08-03-2021**

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), [Notification 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 April, 2021](#), for the words “one hundred crore rupees”, the words “fifty 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. 88/2020-Central Tax, dated the 10th November, 2020](#), published vide number G.S.R. 704(E), dated the 10th November, 2020.