

## Implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 20 Cr from 01 st April 2022.

Notification No: 01/2022-CT

Classification: E-Invoicing

Date: 24-02-2022

**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 April, 2022](#), for the words “**fifty crore rupees**”, the words “**twenty 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. 23/2021-Central Tax, dated the 1st June, 2021](#), published vide number G.S.R. 367(E), [dated the 1st June, 2021](#).