

# E-invoicing mandatory for taxpayers having aggregate turnover exceeding INR 5 crore w.e.f. 1 August 2023

- ❑ W.e.f. **1 August 2023**, the Central Board of Indirect Taxes and Customs (CBIC) has made issuing e-invoices mandatory for the notified registered persons having an aggregate turnover above **INR 5 crore** in any preceding financial year from FY 2017-18 onwards.
- ❑ Presently, the limit of the aggregate turnover is INR 10 crore

