

GST Update: e-Invoicing and e-Waybill HSN Code Requirement Changes to be effective from October 1, 2023

As per the Notification No. 78/2020 dated 15th Oct 2020, the tax payers, having Aggregate Annual Turn Over (AATO) above Rs 5 Crore, shall use atleast 6 digit HSN code in the e-Invoices and e-Waybills and other tax payers shall use atleast 4 digit HSN code in E-Invoices and E-Way Bills.

Most of the tax payers are already following this, Other tax payers are requested to adapt to the change and comply by the due date. This will be made Mandatory from 1st October 2023 in e-Waybill and e-Invoice Systems.

E-Way bill system is for GST registered person / enrolled transporter for generating the way bill (a document to be carried by the person in charge of conveyance) electronically on commencement of movement of goods exceeding the value of Rs. 50,000 in relation to supply or for reasons other than supply or due to inward supply from an unregistered person.

Source: <https://ewaybillgst.gov.in/>