Advisory on Updates to E-Way Bill and E-Invoice Systems

Dec 17th, 2024

GSTN is pleased to announce that NIC will be rolling out updated versions of the E-Way Bill and E-Invoice Systems effective from **1st January 2025**. These updates are aimed at enhancing the security of the portals, in line with best practices and government guidelines.

2. Multi-Factor Authentication (MFA):

One of the key changes involves the implementation of Multi-Factor Authentication (MFA). Currently, MFA, which requires login using a username, password, and OTP (sent to the registered mobile number, Sandes app, or similar platforms), is mandatory for taxpayers with an Annual Aggregate Turnover (AATO) exceeding Rs 100 Crores since **20th August 2023** and optional for those with AATO exceeding Rs 20 Crores since **11th September 2023**.

- a) Starting 1st January 2025, MFA will become mandatory for taxpayers with AATO exceeding Rs 20 Crores, from 1st February 2025 for those with AATO exceeding Rs 5 Crores, and from 1st April 2025 for all other taxpayers and users.
- b) Taxpayers are encouraged to activate and start using MFA immediately, and detailed instructions are available on the E-Invoice and E-Way Bill portals. It is advised to ensure that the registered mobile number is updated with your GSTIN.

3. Restricting the period of EWB generation from the date of base document:

The generation of E-Way Bills will be restricted to documents dated within 180 days from the date of generation. For instance, documents dated earlier than 5th July 2024 will not be eligible for E-Way Bill generation starting 1st January 2025.

4. Restricting the extension of EWB for specific time/period from the eWB generation date:

Furthermore, the extension of E-Way Bills will be limited to 360 days from their original date of generation. For example, an E-Way Bill generated on 1st January 2025 can only be extended up to 25th December 2025.

Taxpayers are requested to familiarize themselves with these updates and incorporate the necessary adjustments into their compliance processes. For additional details, please visit the respective portals.

Thanking You, Team GSTN