

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

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.

### 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.

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.

## **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**.

## **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.

**Source: GST News and Updates**



# INDIRECT TAX

## Contact Details

3rd Floor, MJ Tower,  
55, Rajpur Road,  
Dehradun - 248001

**T:** +91.135.2743283, +91.135.2747084

**E:** [info@vkalra.com](mailto:info@vkalra.com)

**W:** [www.vkalra.com](http://www.vkalra.com)



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