



E-Invoice Reporting Deadline Control Sheet

For applicable ₹10 crore+ businesses | Printable and fillable | Reviewed 16 October 2026

Use this control sheet for each IRN-required invoice, credit note or debit note. Complete a tracker row as soon as the document is created; review pending and rejected items daily.

LEGAL ENTITY / BUSINESS	PAN (TURNOVER SCOPE)	AATO / FINANCIAL YEAR REVIEWED	CONTROL OWNER
GSTIN(S) / BRANCHES IN SCOPE	TRACKING PERIOD	PREPARED / UPDATED ON	REVIEWER

The current 30-day IRP restriction

Effective date	1 April 2025	Covered taxpayers	AATO of ₹10 crore or more, for documents where IRN generation is required. Verify current e-invoice mandate and exemptions for each entity.
Documents covered	Invoices, credit notes and debit notes, where IRN is required.	Reporting window	Report within 30 calendar days from document date. The IRP may restrict IRN generation after the limit.
Control date formula	Document date + 29 calendar days	Official example	Document dated 1 April 2025 → report by 30 April 2025 (document date counted as Day 1).

Important scope distinction: the ₹10 crore threshold applies to the 30-day reporting restriction described here. It is not the general e-invoice mandate threshold. Confirm that the GSTIN is required to e-invoice and is not covered by an exemption before treating a document as in scope.

Daily control workflow

STEP	CONTROL ACTION
1. Capture	Pull all invoice, credit-note and debit-note documents requiring IRN from every in-scope branch / GSTIN.
2. Validate	Check document number/date, supplier and recipient GSTIN, HSN/SAC, tax values and required fields before upload.
3. Report early	Generate IRN as soon as approved; do not wait for GSTR-1 filing or month-end bulk upload.
4. Update the log	Record cut-off date, IRN status and date, error, owner, escalation date and closure action.
5. Escalate	Use remaining days to deadline: >15 = routine; 8-15 = follow up; 1-7 = urgent; due today = immediate escalation; past limit = high risk / IRP may block.

How to use tracker pages: Enter the document date and the calculated IRP deadline in each row. Use “days left / risk” as a manual countdown. Status should distinguish generated, pending, rejected, cancelled and not applicable; only mark generated after an IRN is successfully returned.

Research note: The GSTN-authorized IRIS IRP page currently states that the 30-day rule applies from 1 April 2025 to AATO ₹10 crore and above and covers IRN-required invoices, credit notes and debit notes. The IRP page also lists later 2025-26 production updates; no later change to this reporting window was identified in the reviewed guidance.

Official references

OFFICIAL SOURCE	OFFICIAL SOURCE
IRIS IRP / GSTN-authorized portal: revised 30-day reporting time limit	GSTN advisory: e-invoice reporting restriction effective 1 April 2025
CBIC: Central Tax notifications (e-invoice rules and exemptions)	GST Council: latest official releases / recommendations

This is an internal monitoring aid, not a return form or legal advice. Confirm eligibility, exclusions and current IRP validations for each GSTIN and document date.

Daily IRN cut-off tracker | Sheet 1 of 2

Include every in-scope invoice, credit note and debit note. Calculate deadline as document date + 29 calendar days; for example, 1 Apr 2025 → 30 Apr 2025. Enter the reporting status, owner and next action; keep rejected rows open until resolved.

[illegible]

STATUS OPTIONS

Generated — IRN received

Pending — not submitted

Rejected — correction assigned

Cancelled / Not applicable

REVIEWED BY _____

REVIEW DATE / TIME

OPEN / REJECTED ITEMS

ESCALATIONS MADE TO

If the reporting window has passed, do not alter the document date to bypass the IRP restriction. Record the issue, retain the IRP error / evidence, escalate to the GST owner or adviser, and follow the permitted correction and compliance route for the facts.

Daily IRN cut-off tracker | Sheet 2 of 2

Include every in-scope invoice, credit note and debit note. Calculate deadline as document date + 29 calendar days; for example, 1 Apr 2025 → 30 Apr 2025. Enter the reporting status, owner and next action; keep rejected rows open until resolved.

[illegible]

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REVIEWED BY

REVIEW DATE / TIME

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