



*Clarification to the queries of Members of Indian Corrugated Box Manufacturers Association, Mumbai on GST dated 16.08.2017*

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To	Members of Indian Corrugated Box Manufacturers Association, Mumbai
From	Rohit Kumar Singh, Dipak Tiwary - Karvy Data Management Services Ltd.
Date	August 16, 2017
Subject	Impact of GST on corrugated box industry

**Query No. 3: Whether we have to raise self-invoice on ourselves for paying RCM then on which date?**

**Answer:** Section 9 (4) of CGST Act 2017 narrates the provision of liability to pay tax under reverse charge mechanism. It says on account of any supplies received by a registered person from an unregistered person in course of intra-state transactions, the registered recipient shall be the person liable to pay tax under reverse charge mechanism.

Govt. vide notification no. 08/2017 dated 28.06.2017 provided a relief window to the registered persons stating that a registered person is not required to pay tax under RCM on receipt of inward supplies from unregistered person if the value of such supplies is less than INR 5000 per day from any one or all unregistered suppliers.

Section 31 (3) (f) of CGST Act 2017 provides that a registered person liable to pay tax under RCM towards any inward supply from an unregistered person shall self-invoice himself.

Rule 46 (ii) of CGST Rules 2017 having coverage over the Tax Invoice Rules provides that a registered person may issue a consolidated tax invoice (i.e. the consolidated self-invoice) at the end of a month for an aggregate value of the inward supplies from unregistered persons during the said month once such supply is received. We suggest that such consolidated self-invoice is issued supplier wise at the end of the month subject to the services or goods have been received in full.