



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

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. 5: Whether self-invoices issued by a registered recipient person on account of inward supplies from unregistered person mentioned in the query shall get auto-populated in Form GSTR-2?

Answer: As mentioned in the answer to question no. 4 above, self-invoices needs to be disclosed in Form GSTR-2 by the registered recipient person himself. In this case, scenario of transaction getting auto populated in GSTR-2 from GSTR-1 doesn't arise.

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