



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. 4: Whether self-invoices issued by a registered recipient person on account of inward supplies from unregistered person mentioned in the query should be reported in Form GSTR-1?

Answer: Self-invoices generated by a registered person on account of receipt of goods & services from an unregistered person shall form part of Form GSTR-2 only. Though the invoice has been generated by the recipient himself but the transaction is an inward supply for the recipient and hence the same should be reported under Table 4 of Form GSTR-2 and not under Form GSTR-1.