

NDA Update – Recipient to issue tax invoice under GST

Vide a notification No. 20/2024 – Central Tax dt. 08-10-2024, a new Rule 47A has been inserted in the Central Goods and Services Tax Rules, 2017 **which has been made effective from 01-11-2024.**

47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice

“Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be.”

Under this new Rule 47A, the time limit has been prescribed for issuance of RCM self-invoice upon supplies received from unregistered persons under RCM. The invoice should be issued within 30 days from the date of receipt of supply or services or both.

There cannot be any consolidation of invoices for supply from multiple suppliers. For each supply, a separate self-invoice is required to be issued.