



# PUNJAB STATE TRANSMISSION CORPORATION LIMITED

(Regd. Office: PSEB Head Office, The Mall, Patiala-147001)

Corporate Identity Number: U40109PB2010SGC033814

O/o Chief Financial Officer (Taxation Section), Shakti Sadan, Patiala

[www.pstcl.org](http://www.pstcl.org) e-mail: [ao-taxation@pstcl.org](mailto:ao-taxation@pstcl.org)

*GST Circular 04/2024*

To

All Addl. SEs/Sr. Xens/AOs (DDOs) (Through website),  
Under PSTCL.

Memo No: 581-623/CFO/Taxation-38/Vol-II

Dated: 18-11-2024

**Sub: Time limit for Self-Invoice under RCM.**

Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs has issued Notification No. 20/2024-Central Tax dated 08.10.2024 vide which rule 47A has been inserted in the Central Goods and Service Tax Rules, 2017, w.e.f. 01.11.2024, namely:

*“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.”*

As per the above amendments w.e.f. 01.11.2024, in case of goods or services, or both, as the case may be received from unregistered persons attracting RCM and Self-Invoicing provision, the time-limit to raise **Self-Invoice** shall be "**within a period of 30 days from the date of receipt of the said supply of goods or services, or both**".

The meticulous compliance of the above instructions must be ensured.

This issues with the approval of competent authority.

DA/as above

Accounts Officer/Taxation,  
PSTCL, Patiala.

Endst No: 624-664/CFO/Taxation-38/Vol-II

Dated: 18-11-2024

Copy of the above is forwarded to the following for information and further necessary action please.

1. All EICs/Chief Engineers under PSTCL.
2. CAO/F&A, PSTCL Patiala.
3. All Dy.CEs/SEs under PSTCL.
4. Company Secretary, PSTCL, Patiala.
5. All Dy. CAOs under PSTCL.
6. All AOs under PSTCL (except DDOs).

Accounts Officer/Taxation,  
PSTCL, Patiala.