

Central Goods & Services Tax Rules, 2017

**<sup>1</sup>[Rule 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.]

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<sup>1</sup> Rule 47A inserted by [Noti. No. 20/2024–Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024.