# SELF INVOICE (UNDER REVERSE CHARGE)

*Issued under Section 31(3)(f) of the CGST Act for supplies received from an unregistered person*

## Recipient (Your Business)

**Business Name:** Your Company Name Pvt. Ltd.
**Address:** 123 Business Park, Andheri East, Mumbai, Maharashtra - 400069
**GSTIN:** 27AABCU9603R1ZM
**State / Code:** Maharashtra / 27

## Invoice Details

**Self Invoice No.:** SI/2026-27/001
**Invoice Date:** 01-08-2026
**Date of Receipt of Supply:** 15-07-2026
**Place of Supply:** Maharashtra (27)
**Tax Payable Under:** Reverse Charge (Section 9(3)/9(4))

## Unregistered Supplier

**Name:** Ramesh Kumar (Individual)
**Address:** 45 Service Lane, Kurla West, Mumbai, Maharashtra - 400070
**GSTIN:** Not available - Unregistered
**PAN (if available):**

## Reverse Charge Declaration

Tax on this supply is payable by the recipient under reverse charge as per Section 9(3)/9(4) of the CGST Act.
This self invoice is issued under Section 31(3)(f) as the supplier is unregistered.

| Sr. No. | Description of Goods / Services | HSN/ SAC | Qty | Unit | Rate (₹) | Taxable Value (₹) | CGST % | CGST Amt (₹) | SGST % | SGST Amt (₹) | IGST % | IGST Amt (₹) | Line Total (₹) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Legal consultation services (GST audit advisory) | 9982 | 1 | Job | 25000 | 25000 | 0 | 0 | 0 | 0 | 9 | 2250 | 27250 |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |

*Note: 18% IGST is illustrative for import/inter-state reverse-charge services. For intra-state supplies use equal CGST % and SGST %, and leave IGST % as 0.*

## Payment Voucher Ref.

**Payment Voucher No.:** PV/2026-27/001
**Payment Date:**

## Tax Summary

| | |
|---|---|
| Total Taxable Value | ₹25,000.00 |
| Total CGST | ₹0.00 |
| Total SGST | ₹0.00 |
| Total IGST | ₹2,250.00 |
| **GRAND TOTAL** | **₹27,250.00** |

**Amount Chargeable (in words): Indian Rupees Twenty Seven Thousand Two Hundred Fifty Only**

**For Your Company Name Pvt. Ltd.**

Authorised Signatory

*Instructions: fill in recipient, supplier, item and tax-rate details. Keep a separate sequential numbering series for self invoices, distinct from your regular sales invoices.*