

**TAMIL NADU GREEN ENERGY CORPORATION LIMITED  
(ACCOUNTS BRANCH)**

From  
V.Srinivasan, B.Com.,CMA.,  
Financial Controller,  
144 Anna Salai,  
Chennai – 2.

To  
All Superintending Engineer,  
Generation/HP/NCES/DRIP  
Headquarters Circle

**Letter No.FC/DFC/AO/TNGECL/F-Circular/D.02/2025, dt.09.10.2025.**

Sir/Madam,

**Sub:** TNGECL - GST- GST Return compliance - Amendments made in GST RCM invoicing provisions & Clarification on applicability of RCM provisions on Renting of Commercial Property from Unregistered persons for the services rendered before 10.10.2024 – Instructions issued – Reg.

**Ref :** 1. CBIC Notification No. 20/2024 – Central Tax dated 08.10.2024.

2. CBIC Notification No. 13/2017 – Central Tax (Rate), dated 28.06.2017 .

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As per the provisions of the GST Act and Notification No.13/2017 – Central Tax (Rate), dated 28.06.2017, Reverse Charge Mechanism (RCM) is applicable on certain inward services received by TNGECL. The following services are currently subject to RCM:

1. Hire vehicle services
2. Services provided by Goods Transport Agencies (GTA) for transportation of goods by road
3. Renting of residential dwelling properties
4. Renting of buildings let out by Central/State Governments, Union Territories, or local authorities
5. Renting of commercial properties from unregistered persons
6. Services rendered by Directors to the company
7. Compensatory Afforestation Fund (CAMPA).
8. Police Guard services.



## Self-Invoicing Requirement (Effective from 01.11.2024)

As per CBIC notification cited above, it is mandatory to issue self-invoices for RCM-applicable transactions within 30 days from the date of receipt of goods or services. These invoices must be raised in the name of TNGECL and reported to the Taxation Wing in Annexure B format of the GST returns by the 5th of every month, starting from the January 2025 return.

Failure to comply will attract:

- Interest @18% on the unreported tax amount
- Penalty of ₹10,000 or the tax amount involved, whichever is higher

### Clarification on RCM Applicability for Renting of Commercial Property from Unregistered Persons:

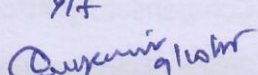
In reference to instructions issued vide 7th cited circular, RCM is applicable on rental services received from unregistered persons **w.e.f. 10.10.2024**. The following scenarios clarify applicability for services rendered before this date:

Sl. No.	Scenario			RCM applicability
	Date of provision of services	Invoice Issued	Date of payment	
1.	Before 10.10.2024	After 10.10.2024	After 10.10.2024	RCM applicable and self-invoicing should be done
2.	Before 10.10.2024	Before 10.10.2024	After 10.10.2024	RCM not applicable
3.	After 10.10.2024	Before 10.10.2024	After 10.10.2024	RCM applicable and self-invoicing should be done
4.	After 10.10.2024	After 10.10.2024	After 10.10.2024	RCM applicable and self-invoicing should be done

All Superintending Engineers are requested to:

- Ensure timely issuance of self-invoices for RCM transactions- With in 30 Days from the date of Receipt of services/Goods
- Report such transactions in Annexure B format by the 5th of each month along with regular monthly GST returns to HQ
- Adhere strictly to the GST as stated in the above paragraph
- Seek immediate clarification from the Taxation Wing for any doubts

Your cooperation in ensuring compliance with GST provisions is highly appreciated.

Y/t  
  
Financial Controller/TNGECL