October 26, 2026

CBIC

E-invoicing to cover reverse charge purchases and service imports

Notification No. 04/2026–Central Tax extends e-invoicing to reverse charge purchases from unregistered persons and to imports of services from January 1, 2027.

THE MINISTRY OF FINANCE (Department of Revenue), Central Board of Indirect Taxes and Customs, issued Notification No. 04/2026–Central Tax, G.S.R. 918(E), dated October 26, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 846, dated October 26, 2026. The Government made it under sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017 (CGST Rules), on the recommendations of the Council. It amends Notification No. 13/2020–Central Tax of March 21, 2020 (G.S.R. 196(E)) and comes into force on January 1, 2027. Kriti Pandey, Under Secretary, signed it under F. No. CBIC-20001/1/2026-GST.

KEY FACTS

AUTHORITY

CBIC

PUBLISHED

October 26, 2026

ISSUED BY

Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs

DOCUMENT

Notification No. 04/2026–Central Tax, G.S.R. 918(E)

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Rule 48(4) of the CGST Rules says the class of registered persons the Government notifies prepares invoices with the particulars in FORM GST INV-01 "after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal". This is e-invoicing: CBIC's list of notifications describes No. 04/2026–Central Tax as one that "Seeks to notify category of supplies for purpose of e-invoicing." Under rule 48(5), an invoice such a person issues in any other manner is not treated as an invoice. No. 13/2020–Central Tax sets out the class. Read with its amendments up to No. 10/2023–Central Tax, as CBIC's copies give them, it is registered persons whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds five crore rupees, other than a government department, a local authority, a Special Economic Zone unit and those referred to in sub-rules (2), (3), (4) and (4A) of rule 54. No. 04/2026–Central Tax does not restate or change that threshold or those exclusions.

What it changes is the list of supplies the class must cover. In the first paragraph of No. 13/2020–Central Tax, the words "in respect of supply of goods or services or both to a registered person or for exports" are replaced by "in respect of, - (i) supply of goods or services or both to a registered person; or (ii) supply of goods or services or both for exports; (iii) supply of goods or services or both received from an unregistered person where the tax is payable on reverse charge basis by the recipient of such goods or services or both; or (iv) import of services". The first two cases are the ones the paragraph already covered. The last two are new: from January 1, 2027, the class must also prepare invoices this way for supplies it receives from unregistered persons on which it pays tax on reverse charge, and for imports of services.

The same Gazette file carries No. 05/2026–Central Tax, G.S.R. 919(E), the Central Goods and Services Tax (Amendment) Rules, 2026. Its rule 67 changes FORM GST INV-01 from January 1, 2027: the heading moves from "Schema (Version 1.1)" to "Schema (Version 1.2)", and the codes for the type of supply gain "RCMDOM: Domestic supply from unregistered person under RCM" and "RCMIMP: Import of services". No. 04/2026–Central Tax itself does not say how an invoice for an import of services or a reverse charge purchase is to be prepared or reported, which fields or portal steps apply, or how supplies received before January 1, 2027 are treated. Its note reads: "The principal rules were published in the Gazette of India, Extraordinary, Part II, Section

3, Sub-section (i), vide notification No. 13/2020-Central Tax, dated the 21st March, 2020 published, vide number G.S.R. 196(E), dated the 21st March, 2020 and were last amended, vide notification No. 10/2023-Central Tax, dated the 10th May 2023 vide number G.S.R. 355(e), dated the 31st October, 2025."

Issued by	Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs
Document	Notification No. 04/2026–Central Tax, G.S.R. 918(E)
Dated	October 26, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 846, October 26, 2026
Takes effect	January 1, 2027
Legal basis	Rule 48(4), Central Goods and Services Tax Rules, 2017
Amends	First paragraph of Notification No. 13/2020–Central Tax, March 21, 2020 (G.S.R. 196(E))
Applies to	The class notified under No. 13/2020–Central Tax: registered persons whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds five crore rupees, other than the persons it excludes
Supplies covered from January 1, 2027	(i) to a registered person; (ii) for exports; (iii) received from an unregistered person, with tax payable by the recipient on reverse charge; (iv) import of services
New in the list	Items (iii) and (iv)
Related	Rule 67 of the Central Goods and Services Tax (Amendment) Rules, 2026 (No. 05/2026–Central Tax, G.S.R. 919(E)): FORM GST INV-01 "Schema (Version 1.2)", with the codes RCMDOM and RCMIMP, from January 1, 2027
File number	F. No. CBIC-20001/1/2026-GST
Signed by	Kriti Pandey, Under Secretary

The notification (PDF, 6.3 MB)

Source: Gazette of India, CG-DL-E-27102026-277451.

Checked against the official copy on November 1, 2026.

IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/customs/insights/e-invoicing-to-cover-reverse-charge-purchases-and-service-imports/