

INVOICE UNDER GST ACT



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Invoicing under GST Act



Introduction

An Invoice is a commercial documents issued by seller to a buyer, relating to a sale transaction indicating the prescribed details in it.

Invoicing under GST Act

Type of Invoice

1. Tax Invoice
2. Revised Invoice
3. Bill of Supply
4. Supplementary Invoice or Debit Note
5. Credit Note
6. Receipt Voucher
7. Refund Voucher
8. Payment Voucher
9. Delivery Challan

Invoicing under GST Act



Tax Invoice is issued in respect of taxable supplies either under the local Act or under the central Act and either to the Registered dealer or to the unregistered person.

Also Registered Dealer who is liable to pay tax under reverse charge shall issue a Tax Invoice in respect of goods or services received by him from the unregistered suppliers or in respect of notified goods or services which are liable to be taxed under reverse charge. This Tax Invoice shall be issued in the self name.

When optionally need not to issue Tax Invoice

1. When the billing amount is less than Rs. 200/-
2. The recipient is not a registered person
3. The recipient does not require Tax Invoice

Invoicing under GST Act



Revised Invoice is to issued by Registered Dealer within 30 days from the date of issue of Registration Certificate in respect of taxable supplies made from the effective date of Registration till the date of issuance of Certificate of Registration.

As per explanation to sub section 7 of section 31, the expression “ tax invoice” shall include revised invoice issued by the supplier.

Invoicing under GST Act



Bill of Supply is to issued in respect of non taxable or exempted supplies either under the Local Act or under the Central Act and either to the Registered Dealer or to the Unregistered Person.

Bill of Supply also required to be issued by composition dealer in respect of all supplies under Local Act either to a Registered Dealer or to the Unregistered Person.

Invoicing under GST Act



Supplementary Invoice or Debit Note is to issued by the supplier in case output tax liability increased.

Credit Note is to issued by the supplier in case output tax liability decreased.

Receipt Voucher is to issued by the supplier in case he receive the advance amount from the buyer.

Refund Voucher is to issued by the supplier in case he refunded the money which is received as advance payment earlier but supply dose not take place.

Payment Voucher a registered person who is liable to pay tax under reverse charge shall issue a payment voucher at the time of making payment to the supplier.

When to issue Invoice



In respect supply of goods

Before or at the time of

(a) removal of goods for supply to the recipient, where the supply involve movement o goods;

(b) delivery of goods or making available thereof to the recipient, in any other case;

In respect of Supply of Services

Within 30 days from the date of Supply of Services.

Number of Copies is to be issued



In case of Invoice issued for Supply of Goods

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER

In case of Invoice issued for Supply of Services

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
- (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER

No Tax allowed as ITC



Any Invoice or Debit Note issued in pursuance of any tax payable by supplier but ITC would not be available to the buyer under the following circumstances:-

- (1) Tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised reason of fraud or any wilful-misstatement or suppression of facts.
- (2) Detention, seizure and release of goods and conveyances in transit.
- (3) Confiscation of goods or conveyances and Levy of penalty.

CONTENTS OF INVOICE

Sr. No.	Particulars	Tax Invoice	Bill of Supply	Receipt Voucher	Debit or Credit Note
1	Name, Address and GSTIN of Supplier	YES	YES	YES	YES
2	Consecutive Sr. No., not exceeding 16 series, containing Alphabets or numerals of special characters i.e.,/etc. and any combination thereof, unique for a FY	YES	YES	YES	YES
3	Dates of Its Issue	YES	YES	YES	YES
4	Name Address and GSTIN or UIN, if registered, of the Recipient	YES	YES	YES	YES
5	If value is >or =to Rs. 50,000/-, Name, Address of the Recipient and Address of Delivery, along with the Name of State and its Code, if R is URD	YES	NA	NA	YES
6	HSN Code of Goods or Service Acc. Code	YES	YES	NA	NA
7	Description of Goods or Services or Both	YES	YES	YES	YES
8	Quantity in case of goods and unit or Unique Quantity Code thereof;	YES	NA	NA	NA
9	Total Value of Supply/3-Advance Taken	YES	NA	YES	NA
10	Taxable Value after Discount or Abatement	YES	YES	NA	YES
11	Rate of Tax (CGST/SGST/IGST/UTGST/Cess)	YES	NA	YES	YES
12	Amount of Tax Charged	YES	NA	YES	YES
13	In case of Interstate Supply, Place of Supply alongwith Name of State	YES	NA	YES	NA
14	Address of Delivery, if other than POS	YES	NA	NA	NA
15	Tax is payable on Reverse Charge Basis?	YES	NA	YES	NA
16	Signature or Digital Signature of the Supplier or his authorized representative in case of Reverse Charge, of the Recipient or his authorized representative	YES	YES	YES	YES

TAX INVOICE



GSTIN No.

Mobile No.

e-mail Id

TAX INVOICE

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice

Serial No. of Invoice

Details of Receiver (Billed to)

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

Details of Consignee (Shipped to)

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

TAX INVOICE



Sr. No	Description of Goods	HSN Code	Qty	Unit	Rate (per Item)	Total	Discount	Taxable Value	CGST		SGST		IGST	
									Rate	Amt.	Rate	Amt.	Rate	Amt.
	Freight													
	Insurance													
	Packing and Forwarding Charges													
	Total													

Total Invoice Value (In figure)

Total Invoice Value (In Words)

Amount of Tax subject to Reverse Charges

Yes/No

Electronic Reference Number

Signature

Name of the Signatory

Designation / Status

TAX INVOICE BY EXPORTER



GSTIN No.	Mobile No.
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e-mail Id

TAX INVOICE BY EXPORTER

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice	Serial No. of Invoice
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Supply meant for export on payment of IGST or Supply meant for export under bond or letter of undertaking without payment of IGST.

Details of Buyer (Billed to)

Name

Address

Country

Mobile No. & E-Mail ID

GSTIN/Unique ID

Details of Consignee (Shipped to)

Name

Address

Country

Mobile No. & E-Mail ID

GSTIN/Unique ID

TAX INVOICE BY EXPORTER



Sr. No	Description of Goods	HSN Code	Qty	Unit	Rate (per Item)	Total	Discount	Taxable Value	CGST		SGST		IGST	
									Rate	Amt.	Rate	Amt.	Rate	Amt.
	Freight													
	Insurance													
	Packing and Forwarding Charges													
					Total									
Total Invoice Value (In figure)														
Total Invoice Value (In Words)														
Amount of Tax subject to Reverse Charges							Yes/No							
Electronic Reference Number														
									Signature					
									Name of the Signatory					
									Designation / Status					

BILL OF SUPPLY



GSTIN No.

Mobile No.

e-mail Id

BILL OF SUPPLY

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice

Serial No. of Invoice

Details of Receiver (Billed to)

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

BILL OF SUPPLY



Sr. No	Description of Goods	HSN Code	Total	Discount	Value
	Freight				
	Insurance				
	Packing and Forwarding Charges				
		Total			
	Total Invoice Value (In figure)				
	Total Invoice Value (In Words)				
	 Signature Name of the Signatory Designation / Status				

RECEIPT VOUCHER



GSTIN No.

Mobile No.

e-mail Id

RECEIPT VOUCHER

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice

Serial No. of Invoice

Details of Payer

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

RECEIPT VOUCHER



Sr. No	Description of Goods	Advance Amount	CGST		SGST		IGST	
			Rate	Amt.	Rate	Amt.	Rate	Amt.
Total								
Total Advance Value (In figure)								
Total Advance Value (In Words)								
Amount of Tax subject to Reverse Charges			Yes/No					
			Signature					
			Name of the Signatory					
			Designation / Status					

REFUND VOUCHER



GSTIN No.

Mobile No.

e-mail Id

REFUND VOUCHER

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice

Serial No. of Invoice

Details of Receiver

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

REFUND VOUCHER



Sr. No	Description of Goods	Date	Receipt Voucher No.	Receipt Voucher Date	Amount of Refund	CGST		SGST		IGST	
						Rate	Amt.	Rate	Amt.	Rate	Amt.
Total											
Total Refund Value (In figure)											
Total Refund Value (In Words)											
Amount of Tax subject to Reverse Charges				Yes/No							
Signature Name of the Signatory Designation / Status											

PAYMENT VOUCHER



GSTIN No.

Mobile No.

e-mail Id

PAYMENT VOUCHER

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice

Serial No. of Invoice

Details of Receiver

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

PAYMENT VOUCHER



Sr. No	Description of Goods	AMOUNT	CGST		SGST		IGST	
			Rate	Amt.	Rate	Amt.	Rate	Amt.
	Total							
Total Value (In figure)								
Total Value (In Words)								
			Signature Name of the Signatory Designation / Status					

SUPPLIMENTRY TAX INVOICE AND CREDIT OR DEBIT NOTE



GSTIN No.		Mobile No.
		e-mail Id
REVISED TAX INVOICE AND CREDIT OR DEBIT NOTE		
Name of the Firm <i>Address of the Firm</i> Main Products in which Dealing		
Date of Issue	Serial No. of Invoice	
Nature of Document		
Details of Receiver (Billed to) Name Address State State Code Mobile No. & E-Mail ID GSTIN/Unique ID		Details of Consignee (Shipped to) Name Address State State Code Mobile No. & E-Mail ID GSTIN/Unique ID

SUPPLIMENTARY TAX INVOICE AND CREDIT OR DEBIT NOTE



Sr. No	Serial No. of Original Invoice/Bill of Supply	Date of Original Invoice/Bill of Supply	Taxable Value	CGST		SGST		IGST	
				Rate	Amt.	Rate	Amt.	Rate	Amt.
Total									
Total Value (In figure)									
Total Value (In Words)									
Signature Name of the Signatory Designation / Status									

TAX INVOICE IN SPECIAL CASES



GSTIN No.

Mobile No.

e-mail Id

TAX INVOICE OR CREDIT NOTE FOR ISD

Name of the Firm

Address of the Firm

Main Products in which Dealing

Date of Invoice

Serial No. of Invoice

Details of Receiver

Name

Address

State

State Code

Mobile No. & E-Mail ID

GSTIN/Unique ID

TAX INVOICE IN SPECIAL CASES



Sr. No	Description of Services	SAC Code	Taxable Value	CGST		SGST		IGST	
				Rate	Amt.	Rate	Amt.	Rate	Amt.
			Total						
Total Invoice Value (In figure)									
Total Invoice Value (In Words)									
Amount of Tax subject to Reverse Charges				Yes/No					
				Signature					
				Name of the Signatory					
				Designation / Status					

DELIVERY CHALLAN



GSTIN No.	Mobile No.
	e-mail Id
DELIVERY CHALLAN	
Name of the Firm <i>Address of the Firm</i> Main Products in which Dealing	
Date of Invoice	Serial No. of Invoice
Details of Receiver (Billed to)	Details of Consignee (Shipped to)
Name	Name
Address	Address
State	State
State Code	State Code
Mobile No. & E-Mail ID	Mobile No. & E-Mail ID
GSTIN/Unique ID	GSTIN/Unique ID

DELIVERY CHALLAN



Sr. No	Description of Goods	HSN Code	Qty	Taxable Value	CGST		SGST		IGST	
					Rate	Amt.	Rate	Amt.	Rate	Amt.
Total										
Total Challan Value (In figure)										
Total Challan Value (In Words)										
					Signature					
					Name of the Signatory					
					Designation / Status					

Any Question Please



SURESH AGGARWAL

Section- 31 GST Invoice

31. (1) A registered person supplying taxable goods shall, before or at the time of,-

(a) removal of goods for supply to the recipient, where the supply involves movement of goods; or

(b) delivery of goods or making available thereof to the recipient, in any other case, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.

Section- 31 GST Invoice

31 (2) A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which--

(a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(b) tax invoice may not be issued.

Section- 31 GST Invoice

31 (3) Notwithstanding anything contained in sub-sections (1) and (2)-

(a) a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;

(b) a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

Section- 31 GST Invoice



(c) a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply containing such particulars and in such manner as may be prescribed:

Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

Section- 31 GST Invoice



(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

(f) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;

(g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.

Section- 31 GST Invoice

(4) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.

(5) Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,--

(a) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;

(b) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;

(c) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

Section- 31 GST Invoice

(6) In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.

(7) Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

Explanation.--For the purposes of this section, the expression "tax invoice" shall include any revised invoice issued by the supplier in respect of a supply made earlier.

Section- 32 & 33 GST Invoice

32. Prohibition of unauthorised collection of tax.

(1) A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.

(2) No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.

33. Amount of tax to be indicated in tax invoice and other documents

Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.

Section- 34 GST Invoice



34. Credit and debit notes.

(1) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

Section- 34 GST Invoice

34. Credit and debit notes.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

Section- 34 GST Invoice

34. Credit and debit notes.

(3) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

Explanation.--For the purposes of this Act, the expression “debit note” shall include a supplementary invoice.

GST Invoice Rules



TAX INVOICE, CREDIT AND DEBIT NOTES

1. Tax Invoice

(1) Subject to rule 5, a tax invoice referred to in section 23 shall be issued by the supplier containing the following details:-

(a) name, address and GSTIN of the supplier;

(b) a consecutive serial number containing only alphabets and/or numerals, unique for a financial year;

(c) date of its issue;

(d) name, address and GSTIN/ Unique ID Number, if registered, of the recipient;

(e) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is unregistered and where the taxable value of supply is fifty thousand rupees or more;

GST Invoice Rules



- (f) HSN code of goods or Accounting Code of services;
- (g) description of goods or services;
- (h) quantity in case of goods and unit or Unique Quantity Code thereof;
- (i) total value of supply of goods or services or both;
- (j) taxable value of supply of goods or services or both taking into account discount or abatement, if any;
- (k) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (l) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;

GST Invoice Rules

- (m) place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- (n) address of delivery where the same is different from the place of supply;
- (o) whether the tax is payable on reverse charge basis; and
- (p) signature or digital signature of the supplier or his authorized representative:

Provided that the Commissioner may, on the recommendations of the Council, by notification, specify –

- (i) the number of digits of HSN code for goods or the Accounting Code for services, that a class of registered persons shall be required to mention, for such period as may be specified in the said notification, and
- (ii) the class of registered persons that would not be required to mention the HSN code for goods or the Accounting Code for services, for such period as may be specified in the said notification:

GST Invoice Rules

Provided further that in case of exports of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF IGST”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details:

- (i) name and address of the recipient;
- (ii) address of delivery;
- (iii) name of the country of destination; and
- (iv) number and date of application for removal of goods for export:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely:-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice,

GST Invoice Rules



and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

2. Time limit for issuing tax invoice

The invoice referred to in rule 1, in case of taxable supply of services, shall be issued within a period of thirty days from the date of supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of supply of service:

GST Invoice Rules



Provided further that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25 as referred to in Entry 2 of Schedule I, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

3. Manner of issuing invoice

(1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

GST Invoice Rules

(2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner:-

(a) the original copy being marked as ORIGINAL FOR RECIPIENT; and

(b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

(3) The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in FORM GSTR-1.

4. Bill of supply

A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details:-

(a) name, address and GSTIN of the supplier;

(b) a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

GST Invoice Rules



- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) HSN Code of goods or Accounting Code for services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorized representative:

Provided that the provisos to rule 1 shall, mutatis mutandis, apply to the bill of supply issued under this rule.

GST Invoice Rules

5. Receipt voucher

A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars:

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number containing alphabets or numerals or special characters –hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year
- (c) date of its issue;
- (d) name, address and GSTIN or UIN, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (Central Tax, State Tax, Integrated Tax, Union Territory Tax or cess);

GST Invoice Rules



(h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

(i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;


(j) whether the tax is payable on reverse charge basis; and

(k) signature or digital signature of the supplier or his authorized representative.

6. Supplementary tax invoice and Credit or debit notes

(1) A revised tax invoice referred to in section 31 and credit or debit note referred to in section 34 shall contain the following particulars -

GST Invoice Rules

- 
- (a) the word “Revised Invoice”, wherever applicable, indicated prominently;
 - (b) name, address and GSTIN of the supplier;
 - (c) nature of the document;
 - (d) a consecutive serial number containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/”respectively,, and any combination thereof, unique for a financial year;
 - (e) date of issue of the document;
 - (f) name, address and GSTIN or UIN, if registered, of the recipient;
 - (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;

GST Invoice Rules

(h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;

(i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and

(j) signature or digital signature of the supplier or his authorized representative:

(2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of issuance of certificate of registration:

GST Invoice Rules

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all recipients located in a State, who are not registered under the Act.

(3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words “INPUT TAX CREDIT NOT ADMISSIBLE”.



Thank You!

SURESH AGGARWAL

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PPT Available on our website

www.sureshtaxation.com