

INVOICING UNDER GOODS AND SERVICE TAX

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Type of Invoices

Tax Invoice

Bill of Supply

Receipt Voucher

Refund Voucher

Payment Voucher

Credit Note

Debit Note

Supplementary Invoice

Type of invoices

Tax Invoice

- All registered persons other than supplier of exempted goods or exempted service and composite dealer shall be liable to issue Tax Invoice.

Bill of Supply

- a registered person supplying exempted goods or services or both or paying tax under composition scheme shall instead of a tax invoice, issue a bill of supply.

Receipt Voucher

- a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, shall issue a receipt voucher.

Refund Voucher

- 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.

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.

Type of invoices

Credit Note

- Every registered person may issue credit note for any revision in the tax invoice issued for supply of goods or services on account of change in taxable value, tax charged thereon, or where the goods are returned or where goods or services found to be deficient

Debit Note

- Every registered person shall issue debit note where the taxable value and tax charged in respect of supply is more than the taxable value and tax payable mentioned in the tax invoice

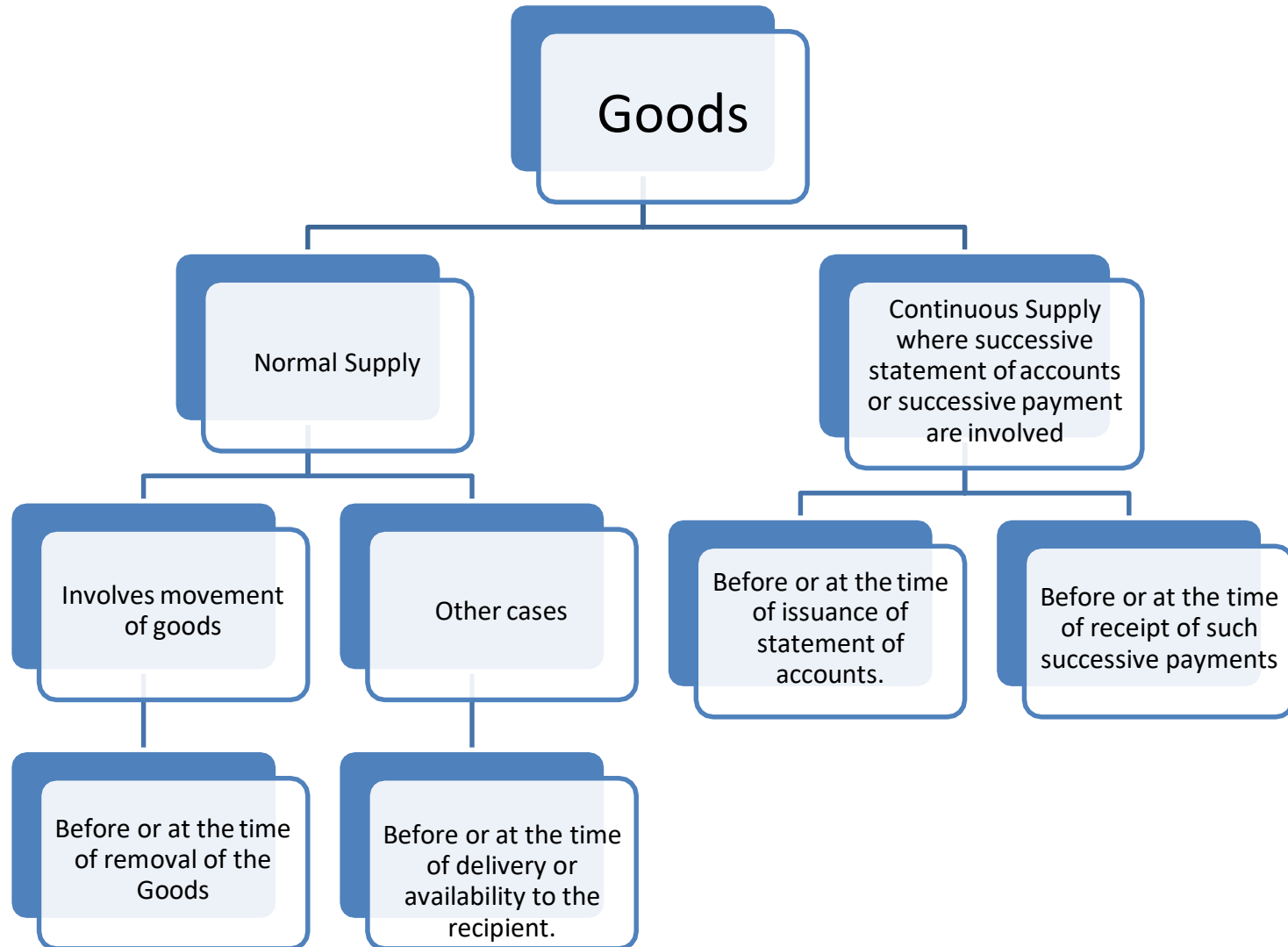
Supplementary Invoice

- Where in pursuance of any a contract entered into prior to the appointed day, the price of any goods or services is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services shall issue to the recipient a supplementary invoice or debit note within thirty days of such price revision

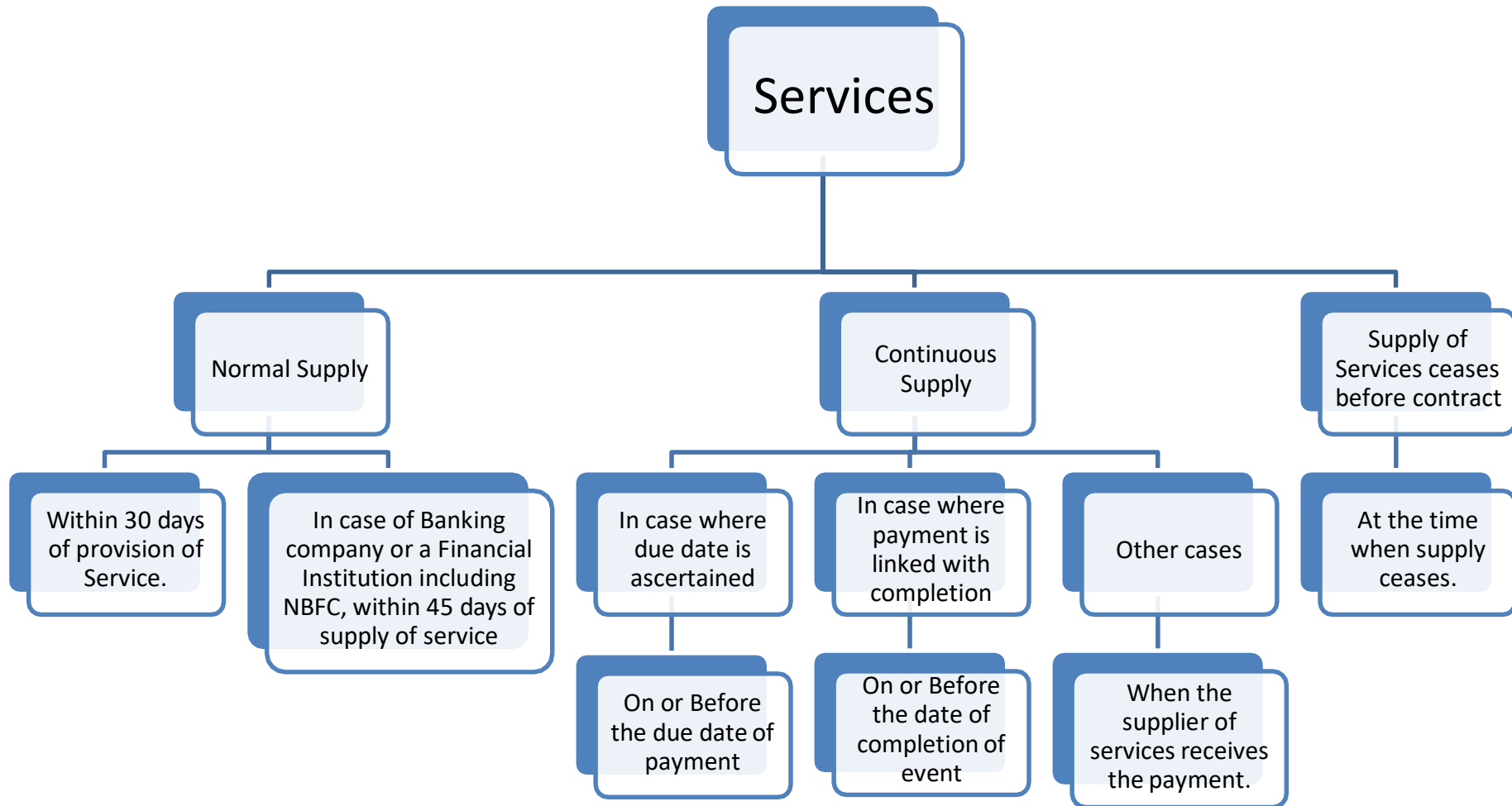
Revised Invoice

- Every registered person shall issue revised invoice against the invoices already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration.

Time limit for issuance of invoice – Supply of Goods



Time limit for issuance of invoice – Supply of Services



Particulars to be mentioned in the invoice.

Tax Invoice

- (a) Name, address and GSTIN of the supplier;
- (b) A consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash;
- (c) Date of its issue;
- (d) Name, address and GSTIN or UIN, 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 un-registered and where the value of taxable supply is fifty thousand rupees or more;
- (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;
- (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:

Bill of Supply

- (a) Name, address and GSTIN of the supplier;
- (b) A consecutive serial number not exceeding sixteen characters, in one or more multiple series, containing alphabets or numerals or special characters
- (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:

Particulars to be mentioned in the invoice.

Receipt Voucher	Refund Voucher
<ul style="list-style-type: none">(a) name, address and GSTIN of the supplier;(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters;(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);(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:	<ul style="list-style-type: none">(a) name, address and GSTIN of the supplier;(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters;(c) date of its issue;(d) name, address and GSTIN or UIN, if registered, of the recipient;(e) number and date of receipt voucher issued in accordance with provisions of sub- rule 5;(f) description of goods or services in respect of which refund is made;(g) amount of refund made;(h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);(i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);(j) whether the tax is payable on reverse charge basis; and(k) signature or digital signature of the supplier or his authorized representative.

Particulars to be mentioned in the invoice.

Payment Voucher	Revised tax invoice and credit or debit notes
<ul style="list-style-type: none"> (a) name, address and GSTIN of the supplier if registered; (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters; (c) date of its issue; (d) name, address and GSTIN of the recipient; (e) description of goods or services; (f) amount paid; (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess); (h) amount of tax payable 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; and (j) signature or digital signature of the supplier or his authorized representative 	<ul style="list-style-type: none"> (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 not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters; (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; (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:

Particulars to be mentioned in the invoice.

Transportation of goods without issue of invoice/Delivery Challan

For the Following purposes

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for job work,
- (c) transportation of goods for reasons other than by way of supply, or
- (d) such other supplies as may be notified by the Board,.

Particulars of Delivery Challan

- (i) date and number of the delivery challan,
- (ii) name, address and GSTIN of the consigner, if registered,
- (iii) name, address and GSTIN or UIN of the consignee, if registered,
- (iv) HSN code and description of goods,
- (v) quantity (provisional, where the exact quantity being supplied is not known),
- (vi) taxable value,
- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee,
- (viii) place of supply, in case of inter-State movement, and
- (ix) Signature

Manner of issue of invoice

The invoice shall be prepared in Triplicate

- (a) The Original Copy marked as “ **ORIGINAL FOR RECIPIENT**”
- (b) The Duplicate copy marked as “**DUPLICATE FOR TRANSPORTER** (Not required in case of supply of service)
- (c) The Triplicate copy marked as “ **TRIPPLICATE FOR SUPPLIER**” (In case of supply of Service –“**DUPLICATE FOR SUPPLIER**”)

In case of **Export Invoice**, the invoice shall carry an endorsement

“**SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX**” or “**SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX**” and shall contain the following details

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:

FORMATS OF INVOICES

TAX INVOICE

Name of Supplier: Address: Email id: GSTIN:	Invoice No. Date Tax payable under Reverse Charge (Yes/No) Mode of Transportation Place of Supply:
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Details of Receiver (Billed to) Name Address State State Code GSTIN:	Details of Consignee (shipped to) Name Address State State Code GSTIN:
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S No.	Description of Goods/Services	HSN/Accounting Code	Qty	Unit	Rate per item (Rs.)	Total (Rs.)	Discount (Rs.)	Taxable Value (Rs.)	CGST		SGST/UTGST		IGST		Total (Rs.)
									Rate	Rs.	Rate	Rs.	Rate	Rs.	

Total Invoice Value

Declaration: The particulars given above are true and correct	Freight Charges Loading charges Packing Charges Insurance Charges Other Charges
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(Value in Words)	Total Amount
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Terms & Conditions	For M/s _____ (Authorized Signatory)
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EXPORT INVOICE

SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX/SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX

Name of Supplier: Address: Email id: GSTIN:	Invoice No. Date Tax payable under Reverse Charge (Yes/No) Mode of Transportation Place of Supply:
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Details of Receiver (Billed to) Name Address Destination Country ARE No. & Date	Details of Consignee (shipped to) Name Address Destination Country
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S No.	Description of Goods/ Services	HSN/ Accounting Code	Qty	Unit	Rate per item (Rs.)	Total (Rs.)	Discount (Rs.)	Taxable Value (Rs.)	CGST		SGST/UTGST		IGST		Total (Rs.)
									Rate	Rs.	Rate	Rs.	Rate	Rs.	

Total Invoice Value

Declaration: The particulars given above are true and correct.	Freight Charges Loading charges Packing Charges Insurance Charges Other Charges
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(Value in Words)	Total Amount
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Terms & Conditions:	For M/s _____ (Authorized Signatory)
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SUPPLEMENTARY INVOICE/ DEBIT NOTE / CREDIT NOTE

Name of Supplier: Address: Email id: GSTIN:	SI/DN/CN No.: Date Tax payable under Reverse Charge (Yes/No) Mode of Transportation Place of Supply:
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Details of Receiver (Billed to) Name Address State State Code GSTIN:	Details of Consignee (shipped to) Name Address State State Code GSTIN:
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S No.	Description of Goods/Services	HSN/ Accounting Code	Qty	Unit	Rate per item (Rs.)	Total (Rs.)	Discount (Rs.)	Taxable Value (Rs.)	CGST		SGST/UTGST		IGST		Total (Rs.)
									Rate	Rs.	Rate	Rs.	Rate	Rs.	

Total Invoice Value

Declaration: The particulars given above are true and correct. SI/DN/DC is issued in pursuance of Invoice No. _____ dated _____	Freight Charges Loading charges Packing Charges Insurance Charges Other Charges
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(Value in Words)	Total Amount
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Terms & Conditions	For M/s _____ <p align="right">(Authorized Signatory)</p>
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INVOICE FOR TRANSPORTATION OF GOODS

Name of Supplier: Address: Email id: GSTIN:	Invoice No. Date Mode of Transportation Carriage Details Origin of Goods Destination of goods Person Liable to pay tax Consignor/Consignee/Transporter
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Details of Consignor	Details of Consignee
Name Address State State Code GSTIN:	Name Address State State Code GSTIN:

S No.	Description of Goods	Gross Weight	Taxable Value (Rs.)	CGST		SGST/UTGST		IGST		Total (Rs.)
				Rate	Rs.	Rate	Rs.	Rate	Rs.	

Total Invoice Value

Declaration: The particulars given above are true and correct	Freight Charges Loading charges Packing Charges Insurance Charges Other Charges
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(Value in Words)	Total Amount
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Terms & Conditions	For M/s _____ <p align="right">(Authorized Signatory)</p>
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Note: CGST, SGST, UTGST and IGST shall be mentioned only where the liability to pay GST is with Goods Transport Agency

Input Service Distributor INVOICE / CREDIT NOTE					
Name of ISD:		ISD Invoice/CN No:			
Address:		Date			
Email id:					
GSTIN:					
Details of Recipient					
Name					
Address					
State					
State Code					
GSTIN:					
S No.	Particulars	CGST Rs.	SGST/UTGST Rs.	IGST Rs.	Total (Rs.)
(Value in Words)					Total credit distributed
Declaration: The particulars given above are true and correct.		For M/s _____			
Terms & Conditions		(Authorized Signatory)			

Receipt Voucher

Name of Supplier: Address: Email id: GSTIN:	Receipt No: Date Tax payable under Reverse Charge (Yes/No) Place of Supply:
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Details of Receiver Name Address State State Code GSTIN:	
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S No.	Description of Goods/Services	HSN/ Accounting Code	Advance Received	CGST		SGST/UTGST		IGST		Total (Rs.)
				Rate	Rs.	Rate	Rs.	Rate	Rs.	

(Value in Words)	Total Advance Received
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Declaration: The particulars given above are true and correct.	For M/s _____ <p align="right">(Authorized Signatory)</p>
Terms & Conditions	

Payment Voucher

Name of Supplier: Address: Email id: GSTIN:	Payment Voucher No: Date Place of Supply:
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Details of Recipient Name Address State State Code GSTIN:	
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S No.	Description of Goods/Services	HSN/ Accounting Code	Amount paid	CGST		SGST/UTGST		IGST		Total (Rs.)
				Rate	Rs.	Rate	Rs.	Rate	Rs.	

(Value in Words)	Total Amount paid
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Declaration: The particulars given above are true and correct.	For M/s _____ <p align="right">(Authorized Signatory)</p>
Terms & Conditions	

Refund Voucher

Name of Supplier: Address: Email id: GSTIN:	Refund Voucher No: Date Tax payable under Reverse Charge (Yes/No)
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Details of Recipient Name Address State State Code GSTIN:	
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S No.	Description of Goods/Services	HSN/ Accounting Code	Amount refunded	CGST		SGST/UTGST		IGST		Total (Rs.)
				Rate	Rs.	Rate	Rs.	Rate	Rs.	

(Value in Words)	Total Amount Refunded
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Declaration: The particulars given above are true and correct. Amount refunded in pursuance of receipt voucher no. _____ dated _____	For M/s _____ <p align="center">(Authorized Signatory)</p>
Terms & Conditions	

For Further clarification on any matter under GST please contact us at

Contact Person:- CA Ashish Goyal & CA Preeti Goyal

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Chartered

Accountants