GST Invoice Rules:

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1	Tax Invoice	-	1. Subject to rule 7, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars 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 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)	Invoice for goods and service to contain the details as prescribed. a) Name of the Supplier b) GSTN c) Specific Invoice Number format d) Name & address of recipient e) Address of Delivery f) HSN Code for goods or accounting code for services g) Description and quantity of the goods / services. h) Value of the goods i) Rate & amount of tax j) Other prescribed information.

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			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 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:	Number of digits of HSN code for goods or accounting code for services, required to be mentioned on Invoices, may be specified by way of notification which may be required to be complied by registered person for the period as may be specified in the notification. Also by way of notification certain class of registered person may not be required to mentioned HSN code or accounting code for service for such period as may be specified in the notification.
			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	Invoice for Exports of goods or service to carry specific endorsement on Invoice.

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			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 iv. number and date of application for removal of goods for export	
			Registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 (value of the goods or services or both supplied is less than two hundred rupees) subject to the following conditions: a. the recipient is not a registered person b. the recipient does not require such invoice and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies	Registered person not required to issue tax invoice if the value of the goods or services or both supplied is less than two hundred rupees, have to issue consolidated tax invoice for the entire day for covering all such types of supplies.
2	Time limit for issuing tax invoice	-	In case of taxable supply of services, invoice 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	Invoice for taxable supplies of service to be issued within 30 days from the date of supply of service. The supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, invoice or document to be issued within 45

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			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	days from the date of supply of service. Invoice may be issued before or at the time such supplier records the same in their books of account or before the expiry of the quarter during which the supply was made for the following types of supply of services to the distinct person: i. insurer or ii. a banking company or iii. a financial institution, including a non-banking financial company, or iv. a telecom operator, or v. 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
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	Invoice for goods to be prepared in triplicate copy.

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			b. the duplicate copy being marked as DUPLICATE FOR TRANSPORTER c. the triplicate copy being marked as TRIPLICATE FOR SUPPLIER 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 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.	Invoice for service to be prepared in duplicate. Serial Number of the invoice issued during the tax period to be furnished electronically.
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 c. date of 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 h. signature or digital signature of the supplier or his authorized representative	In case of supply for exempted goods or composition dealer will be required to be issue a Bill of supply which will contain the prescribed details. No bill of supply will be required in case the value of supply is below ₹ 200.

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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 takenrate of tax (central tax, State tax, integrated tax, Union territory tax or cess) g. amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess) h. 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 i. whether the tax is payable on reverse charge basis j. signature or digital signature of the supplier or his authorized representative	A registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher containing the particulars as prescribed evidencing receipt of such payment
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- 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	Revised Tax Invoice and Credit or Debit Note to contain the as prescribed.

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			"-" 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 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 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: 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	Revised Tax Invoice may be issued for the supplies made by registered

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			130 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".	person during the period starting from the effective date of registration till the date of issuance of certificate of registration. Consolidated revised invoice may be issued for taxable supplies made to a not registered person during such period. In case of inter-state supplies Consolidated revised invoice may be issued for taxable supplies to a not registered person made to during such period, if value of a supply does not exceed two lakh and fifty thousand rupees. Input Tax credit not admissible when Invoice or debit note issued to under following cases: a. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilfulmisstatement or suppression of facts (Section 74)

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				b. Detention, seizure and release of goods and conveyances in transit. (Section 129) c. Confiscation of goods or Conveyances and levy of penalty. (Section 130)
7	Tax Invoice in special cases	-	1. An ISD invoice or, as the case may be, an ISD credit note issued by an Input Service Distributor shall contain the following details: a. name, address and GSTIN of the Input Service Distributor b. a consecutive serial number containing alphabets or numerals or special characters hyphen or dash and slash symbolised as , “-”, “/”, respectively, and any combination thereof, unique for a financial year c. date of its issue d. name, address and GSTIN of the recipient to whom the credit is distributed e. amount of the credit distributed f. signature or digital signature of the Input Service Distributor or his authorized representative Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as prescribed above.	ISD Invoice or ISD credit note shall contains the details as prescribed. Tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as prescribed when ISD is an office of a banking company

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			2. Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as prescribed under rule 1 3.Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consignor and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, GSTIN of the person liable for paying tax whether as consignor, consignee or goods transport agency, and also containing other information as prescribed under rule 1.	or a financial institution, including a non-banking financial company. In case the supplier of taxable service is ***an insurer or a banking company or a financial institution***, including a non-banking financial company, the said supplier shall issue Tax invoice or any other document in lieu thereof. Such invoice / document will not have requirement of a) serially numbered invoice / document, b) address of the recipient of taxable service However, other information as prescribed under rule 1 will be required. In case GTA service provider below mentioned details will be required to be mentioned in addition to details mentioned under Rule 1, a) gross weight of the consignment,

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			4. Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as prescribed under rule 1	b) name of the consignor and the consignee, c) registration number of goods carriage, d) details of goods transported, e) details of place of origin and destination, f) GSTIN of the person liable for paying tax whether as consignor, consignee or goods transport agency In case of passenger transport service, the tickets issued will be treated as invoice. Such invoice / document will not have requirement of a) serially numbered invoice / document, b) address of the recipient of taxable service However, other information as prescribed under rule 1 will be required.
8	Transportation of goods without issue of invoice	-	1. For the purposes of (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,	This rule is applicable in case of transportation of goods in case of following transactions, a) Transportation of Liquid Gas

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			(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, the consigner may issue a delivery challan, serially numbered, in lieu of invoice at the time of removal of goods for transportation, containing following details: (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.	b) Transportation of goods to job worker c) Transportation of goods which are not covered as supply d) Any other notified supplies Above mentioned supplies will be on the basis of delivery challan to be issued by the consigner of the goods. The delivery challan should be serially numbered and containing the details as prescribed. Such challan to be prepared in triplicate.

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			2. The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner:– (a) the original copy being marked as ORIGINAL FOR CONSIGNEE; (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER 3. Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared in FORM [WAYBILL]. 4. Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods 5. Where the goods are being transported in a semi knocked down or completely knocked down condition, (a) the supplier shall issue the complete invoice before dispatch of the first consignment; (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice; (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and	For transportation of goods CKD and SKD condition complete invoice to be issued before dispatch of first consignment and each subsequent consignment to be sent on a delivery challan & duly certified copy of the invoice. The original invoice shall be sent with the last consignment.

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			(d) the original copy of the invoice shall be sent along with the last consignment	