S.No.	***Tax invoice (RULE 1)***	
	Particulars	***description or condition***
1	***rule 1***	-
2	clause (b) of sub-section (3) of section 31	registered person may not issue a tax invoice in accordance with this provision if (a) the recipient is not a registered person; and (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.
3	issued by the registered person	-
4	issues tax invoice	

S.No.	***Tax invoice (RULE 1)***	
	Particulars	***description or condition***
5	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 symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;	
6	name of the supplier	-
7	address of the supplier	
8	GSTIN of the supplier	
9	date of its issue	-
10	name of the recipient	if receipient is registered
11	address of the recipient	
12	GSTIN or UIN of the recipient	
13	name and address of the recipient **or name and address of the recipient**	if such recipient is un-registered and where the value of taxable supply is Rs.50,000 or more or in case of export of goods or services, the invoice shall contain the details given in block
14	address of delivery **or address of delivery**	
15	name of State and its code **Or name of the country of destination**	

S.No.	Tax invoice (RULE 1)	
	Particulars	***Particulars***
16	HSN code of goods	Commissioner in consultation with council may specify class of registered persons that shall be required to mention or may specify 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
17	Accounting Code of services	
18	description of goods or services	-
19	quantity in case of goods	-
20	unit or Unique Quantity Code	-
21	total value of supply of goods or services or both	-
22	taxable value of supply of goods or services or both taking into account discount or abatement	-
23	rate of tax	-
24	amount of tax charged	-
25	place of supply along with the name of State	in case of inter-State supply
26	address of delivery	if different from the place of supply
27	whether the tax is payable on reverse charge basis	-
28	signature or digital signature of the supplier or his authorized representative	-
29	signature or digital signature of the recipient or his authorized representative	where an invoice is required to be issued under clause (f) of sub-section (3) of section 31
30	Subject to rule 7 i.e, payment voucher	-
31	in case of export of goods or services, 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"	-

S.No.	***Bill of supply (RULE 4)***	
	Particulars	***description or condition***
1	***rule 4***	-
2	clause (c) of sub-section (3) of section 31	-
3	issued by the supplier	-
4	issues bill of supply	

S.No.	***Bill of supply (RULE 4)***	
	Particulars	***description or condition***
5	a consecutive serial number not exceeding sixteen characters, in one or more 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	-
6	name of the supplier	-
7	address of the supplier	
8	GSTIN of the supplier	
9	date of its issue	-
10	name of the recipient	if receipient is registered
11	address of the recipient	
12	GSTIN or UIN of the recipient	
13	-	-
14	-	-
15	-	-

S.No.	Bill of supply (RULE 4)	
	Particulars	description or condition
16	HSN Code of goods	-
17	Accounting Code for services	-
18	description of goods or services or both	-
19	-	-
20	-	-
21	-	-
22	value of supply of goods or services or both taking into account discount or abatement, if any	-
23	-	-
24	-	-
25	-	-
26	-	-
27	-	-
28	signature or digital signature of the supplier or his authorized representative	
29		
30	provisos to rule 1 shall apply to the bill of supply issued under this rule	
31	any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as bill of supply	

S.No.	Receipt voucher (RULE 5)	
	Particulars	description or condition
1	rule 5	-
2	clause (d) of sub-section (3) of section 31	-
3		-
4	issues receipt voucher	

S.No.	**Receipt voucher (RULE 5)**	
	Particulars	**description or condition**
5	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 symbolised as "-" and "/"respectively, and any combination thereof, unique for a financial year	-
6		-
7		
8		
9	date of its issue	-
10	name of the recipient	if receipient is registered
11	address of the recipient	
12	GSTIN or UIN of the recipient	
13	-	-
14	-	-
15	-	-

S.No.	Receipt voucher (RULE 5)	
	Particulars	description or condition
16	-	-
17	-	-
18	description of goods or services	-
19	-	-
20	-	-
21	-	-
22	amount of advance taken	if not determinable, then tax shall be paid at the rate of eighteen percent
23	rate of tax	-
24	amount of tax charged	-
25	place of supply along with the name of State and its code	in case of inter-State supplyand in case if nature of supply is not determinable, then the same shall be treated as inter-State
26	-	-
27	whether the tax is payable on reverse charge basis	-
28	signature or digital signature of the supplier or his authorized representative	-
29	-	-
30	-	-
31	-	-

S.No.	Refund voucher (RULE 6)	
	Particulars	**description or condition**
1	**rule 6**	-
2	clause (e) of sub-section (3) of section 31	-
3		-
4	issues refund voucher	

S.No.	***Refund voucher (RULE 6)***	
	Particulars	***description or condition***
5	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 symbolised as "-" and "/"respectively, and any combination thereof, unique for a financial year	-
6	name of the supplier	-
7	address of the supplier	
8	GSTIN of the supplier	
9	date of its issue	-
10	name of the recipient	if receipient is registered
11	address of the recipient	
12	GSTIN or UIN of the recipient	
13	-	-
14	-	-
15	-	-

S.No.	***Refund voucher (RULE 6)***	
	Particulars	***description or condition***
16	-	-
17	-	-
18	description of goods or services in respect of which refund is made	-
19	-	-
20	-	-
21	-	-
22	amount of refund made	-
23	rate of tax	-
24	amount of tax paid in respect of such goods or services	-
25	-	-
26	-	-
27	whether the tax is payable on reverse charge basis	-
28	signature or digital signature of the supplier or his authorized representative	-
29	-	-
30	provisions of sub- rule 5;	-
31	number and date of receipt voucher issued	-

S.No.	***Payment voucher (RULE 7)***	
	Particulars	***description or condition***
1	***rule 7***	-
2	clause (g) of sub-section (3) of section 31	-
3	-	-
4	issues payment voucher	

S.No.	***Payment voucher (RULE 7)***	
	Particulars	***description or condition***
5	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 symbolised as "-" and "/"respectively, and any combination thereof, unique for a financial year	-
6	name of the supplier	-
7	address of the supplier	
8	GSTIN of the supplier if registered	
9	date of its issue	-
10	name of the recipient	if receipient is registered
11	address of the recipient	
12	GSTIN of the recipient	
13	-	-
14	-	-
15	-	-

S.No.	***Payment voucher (RULE 7)***	
	Particulars	***description or condition***
16	-	-
17	-	-
18	description of goods or services	-
19	-	-
20	-	-
21	-	-
22	amount paid	-
23	rate of tax	-
24	amount of tax payable in respect of taxable goods or services	-
25	place of supply along with the name of State and its code	in case of inter-State supply
26	-	-
27	-	-
28	signature or digital signature of the supplier or his authorized representative	-
29	-	-
30	-	-
31	-	-

S.No.	Revised tax invoice and credit or debit notes (RULE 8)	
	Particulars	***description or condition***
1	***rule 8***	-
2	revised tax invoice referred to in section 31; credit or debit note referred to in section 34	-
3	# 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. # in case of intra state supplies, 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 # in case of inter state supplies, registered person may issue a consolidated revised invoice separately in respect of all recipients located in a State, who are not registered under the Act,and where the value of a supply does not exceed two lakh and fifty thousand rupees.	-
4	issues : revised tax invoice credit note debit notes	nature of the document

S.No.	***Revised tax invoice and credit or debit notes (RULE 8)***	
	Particulars	***description or condition***
5	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 symbolised as "-" and "/"respectively,, and any combination thereof, unique for a financial year	-
6	name of the supplier	-
7	address of the supplier	
8	GSTIN of the supplier if registered	
9	date of issue of the document	-
10	name of the recipient	if receipient is registered
11	address of the recipient	
12	GSTIN or UIN of the recipient	
13	name and address of the recipient	if such recipient is un-registered
14	address of delivery	
15	name of State and its code	

S.No.	Revised tax invoice and credit or debit notes (RULE 8)	
	Particulars	**description or condition**
16		-
17		-
18		-
19		-
20		-
21		-
22	value of taxable supply of goods or services	-
23	rate of tax	credited or debited to the recipient
24	the amount of the tax	
25		-
26		-
27		-
28	signature or digital signature of the supplier or his authorized representative	-
29	the word “Revised Invoice”, wherever applicable, indicated prominently	-
30	serial number and date of the corresponding tax invoice or bill of supply	-
31	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”.	-

S.No.	Tax invoice in special cases (RULE 9)	
	ISD invoice OR ***ISD INVOICE where Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company rule9(1)***	***supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company rule9(2)***
1	***rule9(1)***	***rule9(2)***
2		
3	issued by -an Input Service Distributor -an Input Service Distributor which is an office of # a banking company or # a financial institution,or # a non-banking financial company	# issuer of the invoice or say supplier of taxable service is -an insurer or -a banking company or -a financial institution,or -a non-banking financial company #whether issued or made available -electronically or -physically
4	issues : -ISD tax Invoice -ISD credit note -ISD tax invoice or -any other document in lieu thereof,by whatever name called in case isd is a a banking company or a financial institution, including a non-banking financial company	issue a tax invoice or any other document in lieu thereof, by whatever name called

S.No.	Tax invoice in special cases (RULE 9)	
	ISD invoice OR ISD INVOICE where Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company rule9(1)	supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company rule9(2)
5	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 symbolised as , "-", "/", respectively, and any combination thereof, unique for a financial year; or whether or not serially numbered in case isd is a a banking company or a financial institution, including a non-banking financial company	whether or not serially numbered
6	name of the Input Service Distributor	rule1
7	address of the Input Service Distributo	rule1
8	GSTIN of the Input Service Distributo	rule1
9	date of its issue	rule1
10	name of the recipient to whom the credit is distributed;	rule1
11	address of the recipient to whom the credit is distributed;	whether or not containing the address of the recipient of taxable service
12	GSTIN of the recipient to whom the credit is distributed;	rule1
13		rule1
14		whether or not containing the address of the recipient of taxable service
15		whether or not containing the address of the recipient of taxable service

S.No.	***Tax invoice in special cases (RULE 9)***	
	ISD invoice OR ISD INVOICE where Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company rule9(1)	***supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company rule9(2)***
16		-
17		Accounting Code of service Commissioner in consultation with council may specify class of registered persons that shall be required to mention or may specify the class of registered persons that would not be required to mention the Accounting Code for services,for such period as may be specified in the said notification
18		rule1
19		-
20		-
21		rule1
22		rule1
23		rule1
24	amount of the credit distributed;	rule1
25		whether or not containing the address of the recipient of taxable service
26		whether or not containing the address of the recipient of taxable service
27		rule1
28	signature or digital signature of the Input Service Distributor or his authorized representative	rule1
29		rule1
30		rule1
31		rule1

S.No.	Tax invoice in special cases (RULE 9)		
	supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage rule9(3)	*supplier of taxable service is supplying passenger transportation service rule9(4)*	*rule9(5) documents issued under rule 4 or rule 5 or rule 6 or rule 7 or rule 8*
1	*rule9(3)*	*rule9(4)*	*rule9(5)*
2	**registration number of goods carriage in which the goods are transported**		
3	# issuer of the invoice or say supplier of taxable service is a goods transport agency # supplying services in relation to transportation of goods by road in a goods carriage,	supplying passenger transportation service	The provisions of sub-rule (2) or sub-rule (4) shall apply, mutatis mutandis, to the documents issued under rule 4 or rule 5 or rule 6 or rule 7 or rule 8.
4	issue a tax invoice or any other document in lieu thereof, by whatever name called	a tax invoice shall include ticket in any form, by whatever name called	

S.No.	Tax invoice in special cases (RULE 9)	
	supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage rule9(3)	supplier of taxable service is supplying passenger transportation service rule9(4)
5	rule1	whether or not serially numbered
6	name of the consignor	rule1
7	details of place of origin	rule1
8	GSTIN of the person liable for paying tax whether as consignor, consignee or goods transport agency	rule1
9	rule1	rule1
10	name of the consignee	rule1
11	details of place of destination	whether or not containing the address of the recipient of service
12	GSTIN of the person liable for paying tax whether as consignor, consignee or goods transport agency	rule1
13	rule1	rule1
14	rule1	rule1
15	rule1	rule1

S.No.	Tax invoice in special cases (RULE 9)	
	supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage rule9(3)	supplier of taxable service is supplying passenger transportation service rule9(4)
16	-	-
17	Accounting Code of service	rule1
18	details of goods transported	rule1
19	containing the gross weight of the consignment	rule1
20	rule1	rule1
21	rule1	rule1
22	rule1	rule1
23	rule1	rule1
24	rule1	rule1
25	rule1	rule1
26	rule1	rule1
27	rule1	rule1
28	rule1	rule1
29	rule1	rule1
30	rule1	rule1
31	rule1	rule1

Commissioner in consultation with council may specify class of registered persons that shall be required to mention or may specify the class of registered persons that would not be required to mention the Accounting Code for services,for such period as may be specified in the said notification

S.No.	Transportation of goods without issue of invoice (RULE 10)		
	delivery chalan and purpose of issuing delivery chalan [rule 10(1)]	Manner of issuing delivery chalan [rule 10(2)]	delivery challan issued in lieu of invoice rule 10(3)
1	rule 10(1)	rule 10(2)	rule 10(3)
2	-	-	-
3	-	The delivery challan shall be prepared in triplicate, in case of supply of goods: (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 CONSIGNOR	Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared in FORM [WAYBILL]
4			

S.No.	Transportation of goods without issue of invoice (RULE 10)
	delivery chalan and purpose of issuing delivery chalan [rule 10(1)]
5	number of the delivery challan serially numbered not exceeding sixteen characters, in one or multiple series
6	name of the consigner
7	address of the consigner
8	GSTIN of the consigner, if registered
9	date of the delivery challan
10	name of the consignee, if registered
11	address of the consignee, if registered
12	GSTIN or UIN of the consignee, if registered
13	-
14	-
15	-

S.No.	***Transportation of goods without issue of invoice (RULE 10)***
	delivery chalan and purpose of issuing delivery chalan [rule 10(1)]
16	HSN code of goods
17	-
18	description of goods
19	quantity (provisional, where the exact quantity being supplied is not known)
20	-
21	-
22	taxable value
23	tax rate where the transportation is for supply to the consignee
24	tax amount
25	place of supply, in case of inter-State movement
26	-
27	-
28	signature
29	-
30	-
31	FOR THE PURPOSE 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, (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

S.No.	Transportation of goods without issue of invoice (RULE 10)	
	goods being transported for purpose of supply to the recipient but the tax invoice could not be issued ***rule 10(4)***	***goods are being transported in a semi knocked down or completely knocked down condition*** ***rule 10(5)***
1	***rule 10(4)***	***rule 10(5)***
3	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.	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 (d) the original copy of the invoice shall be sent along with the last consignment.

Time limit for issuing tax invoice
related to tax invoice in normal and special case(i.e. rule1 and rule9)
rule 2
1. In case of taxable supply of services tax invoice shall be issued within a period of thirty days from the date of supply of service [applicable in case of rule 1* i.e. where the issuer of tax invoice or say supplier of taxable services,are the persons, other than the persons menioned in rule 9* and no condition for service receiver] *rule1 = tax invoice *rule 9 = tax invoice by specific persons or in special cases
2. In case of taxable supply of services, the tax invoice or any document in lieu thereof shall be issued within a period of forty five days from the date of supply of service [applicable in case of rule 9*(2) i.e. where the issuer of tax invoice or say supplier of taxable services, is an insurer or a banking company or a financial institution, including a non-banking financial company and no condition for service receiver] *rule 9 = tax invoice by specific persons or in special cases
3. In case of taxable supply of services, tax invoice may be issued (i)before or at the time such supplier records the same in his books of account or (ii)before the expiry of the quarter during which the supply was made [applicable in case : {A}where the issuer of tax invoice or say supplier of taxable services, (i)is a telecom operator or (ii)any other class of supplier of services as may be notified by the Government on the recommendations of the Council (iii)are the persons mentioned in rule 9(2), i.e. is an insurer or a banking company or a financial institution, including a non-banking financial company AND {B}where the receiver of tax invoice or say receiver of taxable services is a distinct person* *rule 9 = tax invoice by specific persons or in special cases *distinct persons= A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of GST Act. {Section 25(4)}.

Manner of issuing invoice

related to tax invoice in normal and special case(i.e. rule1 and rule9)

rule 3

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; and
(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; 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.