Information Required in a GST Invoice

The **tax invoice** issued must clearly mention **information** under the following **16 headings**:-

1. Name, address and GSTIN of the supplier

2. **Tax invoice number** (it must be generated consecutively and each tax invoice will have a unique number for that financial year)

3. Date of issue.

4. If **the buyer (recipient) is registered** then the name, address and **GSTIN** of the recipient.

5. If the recipient is **not registered** AND **the value is more than Rs. 50,000** then the invoice should carry:
i. name and address of the recipient
ii. address of delivery
iii. state name and state code

6. **HSN code** of goods or accounting code of services.

7. **Description** of the goods/services.

8. **Quantity of goods** (number) and unit (metre, kg etc)

9. Total value of supply of goods/services.

10. Taxable value of supply after adjusting any discount

11. Applicable rate of GST
(Rates of CGST, SGST, IGST, UTGST and cess clearly mentioned)

12. Amount of tax
(With breakup of amounts of CGST, SGST, IGST, UTGST and cess)

13. **Place of supply and name of destination state for inter-state sales**

14. Delivery address if it is different from the place of supply

15. Whether GST is payable on reverse charge basis

16. Signature of the supplier