

DRAFT
GOODS AND SERVICES TAX -
INVOICE RULES, 2017

(March, 2017)

Chapter-
TAX INVOICE, CREDIT AND DEBIT NOTES

1. Particulars to be included in Tax invoice

Subject to rule 7, a tax invoice referred to in section 31 shall be issued by the supplier containing the following particulars:-

- (a) name, address and GSTIN of the supplier;
- (b) a consecutive serial number containing alphabets or numerals or special characters ~~back slash, dollar, dot, hash,~~ hyphen or dash, and slash ~~and underscore~~ symbolised as ~~"/", "\$", "#", "-", "~~ and "/", ~~and~~ 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 (~~CGST~~central tax, ~~SGST~~State tax, ~~or IGST~~integrated tax, Union territory tax or Cess);
- (l) amount of tax charged in respect of taxable goods or services (central tax, State tax, or integrated tax, Union territory tax or cess)(~~CGST, SGST, or IGST 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:

Provided that a supplier may, at his option, choose to issue invoices in multiple series:

Provided further that the Commissioner may, 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:

Provided also 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 ~~[ARE-1]~~:

~~(2) The invoice referred to in sub-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 in case of continuous supply of services, the invoice shall be issued within a period of thirty days from the date when each event specified in the contract, which requires the recipient to make any payment to the supplier of services, is completed:~~

~~Provided further that where the supplier of service is a banking company or a financial institution including a non-banking financial company, the period within which the invoice is to be issued shall be forty five days from the date of supply of service.~~

Provided also that the registered person may not issue a tax invoice for a supply to un-registered persons or customers if the value of supply of the goods or services or both supplied is less than two hundred rupees except where the recipient of the goods or services or both requires such invoice:

Provided also that a consolidated tax invoice for the supplies shall be prepared by the registered person at the close of each day in respect of all such supplies where the tax invoice for the said supplies has not been issued in accordance with the fourth proviso.

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:

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; 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**.

~~(4) — A registered person may obtain an Invoice Reference Number from the Common Portal by uploading, on the said Portal, a tax invoice issued by him in FORM GST INV-1, and produce the same for verification by the proper officer as required under section 80 in lieu of the tax invoice.~~

~~(5) — The Invoice Reference Number shall be valid for a period of 30 days from the date of uploading.~~

Note:

~~Sub-rules (4) and (5) to be shifted to the rules relating to issuance of e-way Bills and if it is actually shifted then the proviso to sub-rule (1) is to be deleted.~~

4. Bill of supply

A bill of supply referred to in clause (c) of sub-section (3) of section 31~~the second proviso to 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 alphabets or numerals or special characters ~~—hyphen or dash and slash symbolised as “-” and “/” respectively, back slash, dollar, dot, hash, hyphen or dash, slash and underscore 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) 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 ~~apply~~, *mutatis mutandis*, apply to the bill of supply issued under this rule;

~~Provided further that the registered person may not issue a bill of supply if the value of the goods or services supplied is less than two hundred rupees except where the recipient of the goods or services requires such bill:~~

~~Provided also that a consolidated bill of supply shall be prepared by the registered person at the close of each day in respect of all such supplies where the bill of supply has not been issued in terms of the second proviso.~~

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);
- (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 Revised tax invoice and credit or debit note

(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 supplementary tax invoice under section 23 and a credit or debit note under section 24 shall contain the following details -

- (a) name, address and GSTIN of the supplier;
 - (b) nature of the document;
 - (c) a consecutive serial number containing only alphabets and/or numerals, unique for a financial year;
 - (d) date of issue of the document;
 - (e) name, address and GSTIN/ Unique ID Number, if registered, of the recipient;
 - (f) 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;
 - (g) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
 - (h) taxable value 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
 - (i) signature or digital signature of the supplier or his authorized representative.
- (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;
 - (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply along with value of particular invoice and the amount of addition or reduction related to such invoice;
 - (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;

Provided that 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”.

(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 **hundred 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.

7. Tax Invoice in special cases

(1) **An ~~tax invoice~~ 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; and
- (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.

(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 **contains-containing** other information as prescribed under rule 1.

(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.

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,**
- (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) 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, ~~or~~ 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

(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] (waybill to have a column for this declaration).

(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

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