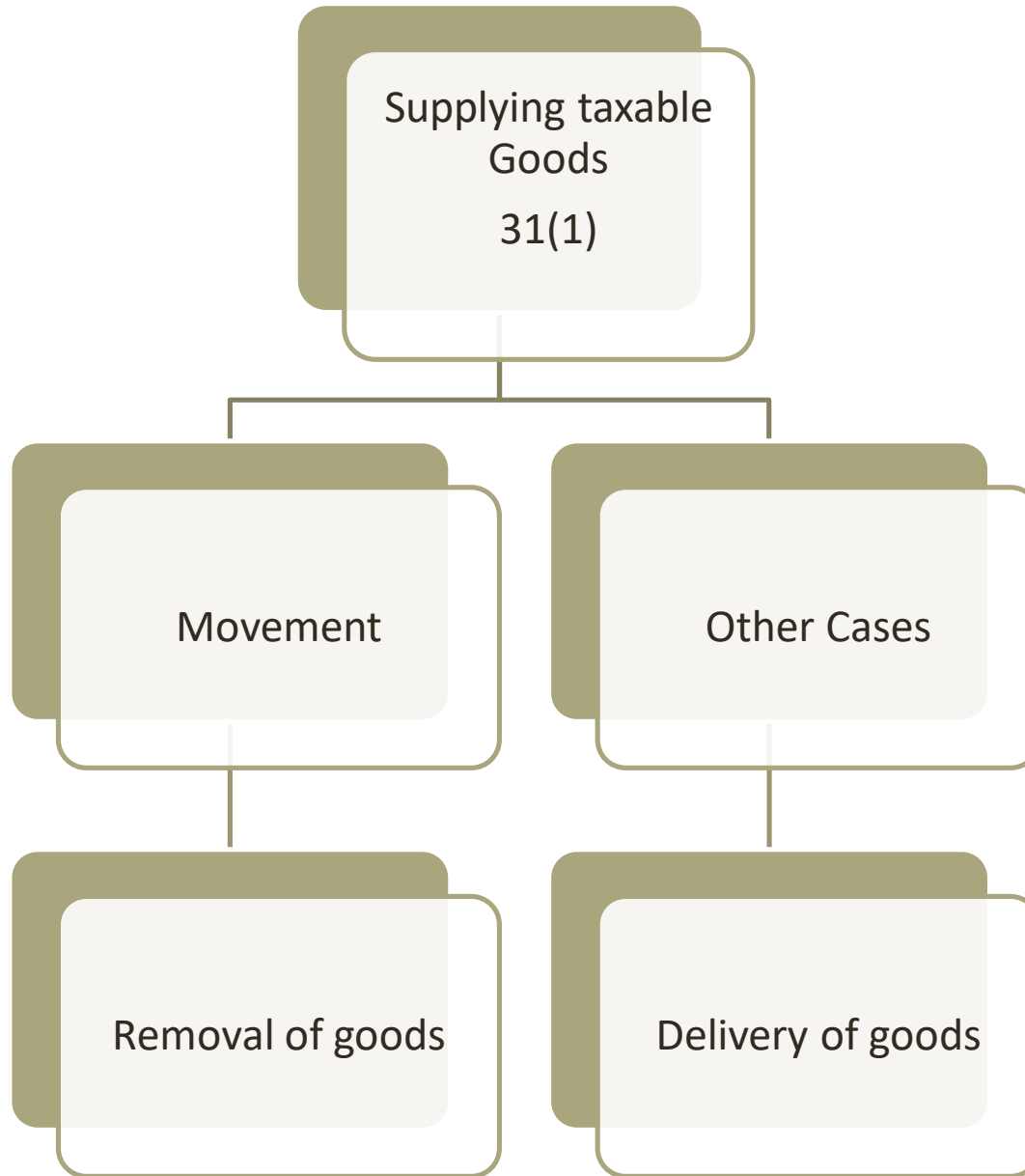


Documents under GST

Covering

- Section 31 – Tax Invoice
- Rule 46 – Particulars of Tax Invoice
- Rule 48 – Manner of issue of Invoice
- Rule 49 – Bill of Supply
- Rule 53 – Revised Tax Invoice
- Section 34 – Credit Note & Debit Note
- Eway Bill

Section 31 : Tax Invoice



Supplying Taxable Services

Invoice Should be Issued :-

- Before or after the provision of service
- Within 30 Days From Date of provision of Service for General Services
- Within 45 Days for Insurer or a banking company or a financial institution, including a non-banking financial company

May not issue of tax invoice 31(1)(b)

- If the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions :-
 - The recipient is not a registered person
 - the recipient does not require such invoice

other than the supplier engaged in Business of exhibition of films in multiplex screens

Particulars included in the Tax Invoice:

- Name, address, and GSTIN of the supplier
- Consecutive serial number (not exceeding 16 characters)
- Date of issue
- Name, address, and GSTIN/Unique Identity Number of the recipient
- Address of delivery for unregistered recipients with taxable supply \geq Rs. 50,000
- Address of delivery for unregistered recipients with taxable supply $<$ Rs. 50,000 (optional)

- Name and address of recipient in case of supply through e-commerce operator
- HSN/SAC for goods/services
- Description of goods/services
- Quantity and unit/UQC of goods
- Amount of tax charged (CGST, SGST, IGST or cess)
- Total value of supply of goods/services
- Taxable value after discount
- Rate of tax (CGST, SGST, IGST or cess)

Other particulars in the Tax Invoice :

- Place of supply with the name of the State for inter-state
- Address of delivery if different from the place of supply
- Whether tax is payable on reverse charge basis
- Signature or digital signature of the supplier or authorized representative

In the case of the export of goods or services :-

It shall carry an endorsement :-

- "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT/ SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" OR
- SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT/SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX."

Contain the following details, namely,-

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

Bill of Supply 31(1)(c)

- Supply of Exempted Goods or Services or both
(Exemption Notification No. Preferable)
- Paying tax under provision of Section 10
(composition Levy)

A bill of supply contain the following details

- Name, address, and GSTIN of the supplier
- Consecutive serial number (not exceeding 16 Digits)
- Date of issue
- Name, address, and GSTIN/Unique Identity Number of the recipient
- HSN/SAC for goods or services
- Description of goods or services or both
- Value of supply of goods or services or both (considering discount if any)
- Signature or digital signature of the supplier or authorized representative

Invoice-cum-bill of supply

where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies

It shall contain the particulars as specified for tax invoice & bill of supply

Receipt Voucher 31(1)(d) :-

On Receipt of advance payment

Refund Voucher 31(1)(e) :-

When Subsequent supply doesn't occur for advance received.

In Case of RCM 31(1)(f)

When supplier is not registered

- Issue tax invoice at the time of receipt of goods

When supplier is registered

- Issue payment voucher at the time of payment

Delivery Challan

- **Transportation of goods without issue of invoice :-**
 - Supply of Liquid gas
 - Transportation of goods for job work
 - Transportation of goods for other than supply
- The consigner may issue a delivery challan, at the time of removal of goods for transport
- Delivery Challan will be prepared in triplicate

Continuous Supply of Goods

- Where the Successive Statements /Payments are Involved :
 - the invoice shall be issued before or at the time each such statement is issued or each such payment is received

Continuous Supply of Services

where the due date of payment is ascertainable



On or before the due date of payment

where the due date of payment is not ascertainable



before or at the time when the supplier of service receives the payment

where the payment is linked to the completion of an event



on or before the date of completion of that event

Manner of Issuing Invoice

Supply of Goods

- ORIGINAL FOR RECIPIENT
- DUPLICATE FOR TRANSPORTER
- TRIPLICATE FOR SUPPLIER

Supply of Service

- ORIGINAL FOR RECIPIENT
- DUPLICATE FOR TRANSPORTER

E Invoicing :

Notified R.P have to Prepare tax invoice by uploading specified particulars of invoice on IRP & Obtain IRN.

The Invoice copy which contain IRN is referred as E Invoice

e-Invoice Turnover Limit

Applicable w.e.f.

1st Aug 2023	Rs 5 Cr
1st Oct 2022	Rs 10 cr
1st April 2022	Rs 20 cr
1st April 2021	Rs 50 cr
1st Jan 2021	Rs 100 cr

Credit Note

Where invoices have been issued

- The taxable value in the invoice exceeds taxable value
- Tax charged in that tax invoice is found to exceed the tax payable
- where the goods supplied are returned by the recipient
- where goods or services or both supplied are found to be deficient

issue to the recipient one or more credit notes for supplies made in a financial year

Due Date to Declare Details in Returns

- not later than **30 November** following the end of the financial year in which such supply was made,
- or the date of furnishing of the relevant annual return, whichever is earlier

Debit Note

Where invoices have been issued

- The taxable value in invoice less than the taxable value
- Tax charged in that tax invoice is found to less than tax payable in respect of such supply.

Issue to the recipient one or more credit notes for supplies made in a financial year

Any registered person who issues a Debit note shall declare the details of such Debit note in the return for the month during which such credit note has been issued.

Revised invoice 31(1)(a)

- Within one month from the date of issuance of certificate of registration
- Against the invoice issued during transitional period
- Consolidated revised tax invoice in case of B2C intra state
- Consolidated revised tax invoice in case of B2C inter state , Subject to Condition

In the Revised Invoice :

- the word “Revised Invoice”, wherever applicable, indicated prominently
- serial number and date of the corresponding tax invoice or bill of supply

E Way Bill

- eWay Bill needs be generated when there is a movement of goods in a vehicle/ conveyance of value more than Rs. 50,000
- In relation to a supply
- For reasons other than a supply (say a return)
- Due to inward 'supply' from an unregistered person.

THANK YOU