

DRAFT
GOODS AND SERVICES TAX -
INVOICE RULES, 20--

Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28th September, 2016.

Chapter-__
TAX INVOICE, CREDIT AND DEBIT NOTES

1. Tax invoice

(1) Subject to rule 5, a tax invoice referred to in 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 only alphabets and/or numerals, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN/ Unique ID Number, 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 unregistered and where the taxable value of 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 goods or services;
- (j) taxable value of goods or services taking into account discount or abatement, if any;
- (k) rate of tax (CGST, SGST or IGST);
- (l) amount of tax charged in respect of taxable goods or services (CGST, SGST or IGST);
- (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) place of delivery where the same is different from the place of supply;
- (o) whether the tax is payable on reverse charge;
- (p) the word "Revised Invoice" or "Supplementary Invoice", as the case may be, indicated prominently, where applicable along with the date and invoice number of the original invoice; and
- (q) signature or digital signature of the supplier or his authorized representative.

Provided that the Board/Commissioner may, by notification, specify -

- (i) the number of digits of HSN code for goods or, as the case may be, the Accounting Code for services, that a class of taxable persons shall be required to mention, for such period as may be specified in the said notification, and
- (ii) the class of taxable persons that would not be required to mention the HSN code for goods or, as the case may be, the Accounting Code for services, for such period as may be specified in the said notification:

Provided further that in case of exports, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST" or "SUPPLY MEANT FOR EXPORT UNDER BOND 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.

2. 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.

Provided that the duplicate copy is not required to be carried by the transporter if the supplier has obtained an Invoice Reference Number under sub-rule (4).

(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 RECEIPIENT; 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 taxable 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 61 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.

3. Bill of supply

A bill of supply referred to in 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 only alphabets and/or numerals, unique for a financial year;
- (c) date of its issue;
- (d) name, address and GSTIN/ Unique ID Number, if registered, of the recipient;
- (e) HSN Code of goods or Accounting Code for services;
- (f) description of goods or services;
- (g) value of goods or services taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorized representative:

Provided that the proviso to sub-rule (1) of rule 1 shall apply, *mutatis mutandis*, to the bill of supply issued under this rule:

Provided further that the registered taxable person may not issue a bill of supply if the value of the goods or services supplied is less than one 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 taxable 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.

4. Supplementary tax invoice and Credit or debit notes

(1) 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.

(2) Every registered taxable 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 taxable 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 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.

5. Tax Invoice in special cases

- (1) A tax invoice 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 only alphabets and/or numerals, unique for a financial year;
 - (c) date of its issue;
 - (d) name, address and GSTIN of the supplier of services, the credit in respect of which is being distributed and the serial number and date of invoice issued by such supplier;
 - (e) name, address and GSTIN of the recipient to whom the credit is distributed;
 - (f) amount of the credit distributed; and
 - (g) signature or digital signature of the supplier 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 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 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, and whether or not containing the address of the recipient of service but containing other information as prescribed under rule 1.
