

# Invoicing Under GST

## GST Invoice

An invoice or a GST bill is a list of goods sent or services provided, along with the amount due for payment.

## Need to issue GST Invoice

If you are a GST registered business, you need to provide GST-complaint invoices to your clients for sale of good and/or services.

Your GST registered vendors will provide GST-compliant purchase invoices to you

## Mandatory fields a GST Invoice

A tax invoice is generally issued to charge the tax and pass on the input tax credit. A GST Invoice must have the following mandatory fields-

1. Invoice number and date
2. Customer name
3. Shipping and billing address
4. Customer and taxpayer's GSTIN (if registered)\*\*
5. Place of supply
6. HSN code/ SAC code
7. Item details i.e. description, quantity (number), unit (meter, kg etc.), total value
8. Taxable value and discounts
9. Rate and amount of taxes i.e. CGST/ SGST/ IGST
10. Whether GST is payable on reverse charge basis
11. Signature of the supplier

\*\*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

Here is a sample invoice for your reference:

Complete Address  
Delhi, India  
01234 456 789  
CIN: U67190RJ2020PTC091290  
07AAAAA0000A1Z5

## Tax Invoice

Invoice Date 01/08/2020

Invoice No#  
123456 [1]

### Invoice Billed to

Name  
Company name  
Street address  
State Name, State Code Tamil Nadu, 33  
GSTN: (If Registered)  
Place of Supply

### Shipped to (Incise of Goods)

Name  
Company name  
Street address  
State Name, State Code  
GSTN: (If Registered)

Whether Tax is Payable under Reverse Charge ? Y/N

Description	HSN Code	Qty	UQC	Unit Price	Taxable Value	Tax Rate	Tax Amount	Total price
Item #1	74	1	NOS	₹200.00	₹200.00	12	₹24.00	₹224.00
Item #2	94	2	NOS	₹200.00	₹400.00	18	₹72.00	₹472.00
								₹0.00
								₹0.00
Subtotal					₹0.00		₹96.00	₹696.00

Amount Payable ₹696.00

HSN Code	Taxable Value	Tax Rate	IGST	CGST	SGST
74	200	12	24		
94	400	18	72		
	600		96		

Click here to Pay

Bank Details

A/c No-

IFSC Code-

For Tax Sagar

Authorised Signatory

Note - The Format of Tax Invoice may require some additional information from case to case basis. Please refer Rule - 46 of CGST Rules, 2017.

## Time limit to issue invoices

The GST Act has defined time limit to issue GST tax invoice, revised GST bill, debit note, and credit note. Following are the due dates for issuing an invoice to customers:

Goods (Normal case)	Goods (Continuous Supply)	Services (General case)	Services (Banks & NBFCs)
<ul style="list-style-type: none"> <li>On or before date of removal/delivery</li> </ul>	<ul style="list-style-type: none"> <li>On or before date of issue of account statement/payment</li> </ul>	<ul style="list-style-type: none"> <li>Within 30 days of supply of services</li> </ul>	<ul style="list-style-type: none"> <li>Within 45 days of supply of services</li> </ul>

## Other types of invoices

### Bill of Supply

A bill of supply is similar to a GST invoice except for that bill of supply does not contain any tax amount as the seller cannot charge GST to the buyer.

A bill of supply is issued in cases where tax cannot be charged:

- Registered person is selling exempted goods/services,
- Registered person has opted for composition scheme

### Invoice-cum-bill of supply

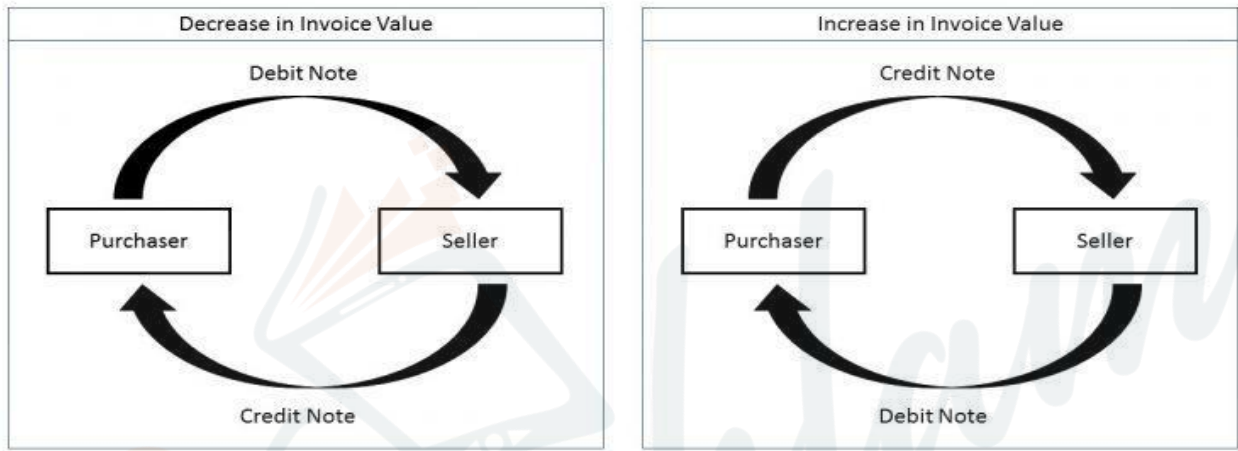
**As per Notification No. 45/2017 – Central Tax dated 13th October 2017** If a registered person is supplying taxable as well as exempted goods/ services to an unregistered person, then he can issue a single “invoice-cum-bill of supply” for all such supplies.

### Aggregate Invoice

If the value of multiple invoices is less than Rs. 200 and the buyer are unregistered, the seller can issue an aggregate or bulk invoice for the multiple invoices on a daily basis.

For example, you may have issued 3 invoices in a day of Rs.80, Rs.90 and Rs. 120. In such a case, you can issue a single invoice, totaling to Rs290, to be called an aggregate invoice.

## Debit and credit note



A **debit note** is issued by the seller when the amount payable by the buyer to seller increases:

1. Tax invoice has a lower taxable value than the amount that should have been charged
2. Tax invoice has a lower tax value than the amount that should have been charged



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07AAAAA0000A1Z5

## Debit Note

Note No#  
123456 [1]

Note Date 01/08/2020  
Corresponding Tax Invoice Date

Corresponding Tax Invoice No -

### Note issued to

Name  
Company name  
Street address  
State Name, State Code Tamil Nadu, 33  
GSTN: (If Registered)

### Shipped to (Incise of Goods)

Name  
Company name  
Street address  
State Name, State Code  
GSTN: (If Registered)

Description	HSN Code	Qty	UQC	Unit Price	Taxable Value	Tax Rate	Tax Amount	Total price
Item #1	74	1	NOS	₹200.00	₹200.00	12	₹24.00	₹224.00
Item #2	94	2	NOS	₹200.00	₹400.00	18	₹72.00	₹472.00
							₹0.00	₹0.00
								₹0.00
Subtotal					₹0.00		₹96.00	₹696.00

**Amount Payable ₹696.00**

HSN Code	Taxable Value	Tax Rate	IGST	CGST	SGST
74	200	12	24		
94	400	18	72		
	600		96		

Click here to Pay  
Bank Details  
A/c No-  
IFSC Code-

For Tax Sagar

Authorised Signatory

Note - The Format of Debit Note may require some additional information from case to case basis. Please refer Rule - 53 of CGST Rules, 2017.

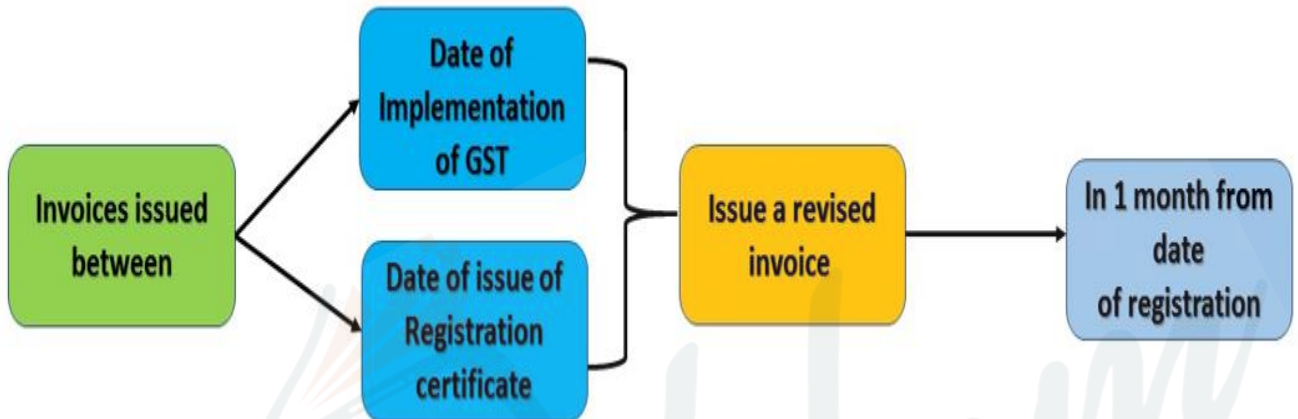
A **credit note** is issued by the seller when the value of invoice decreases:

1. Tax invoice has a higher taxable value than the amount that should have been charged
2. Tax invoice has a higher tax value than the amount that should have been charged
3. Buyer refunds the goods to the supplier
4. Services are found to be deficient

## Can you revise invoices issued before GST?

Yes. You can revise invoices issued before GST. Under the GST regime, all the dealers must apply for provisional registration before getting the permanent registration certificate.

Refer to this image below to understand the protocol of issuing a revised invoice:

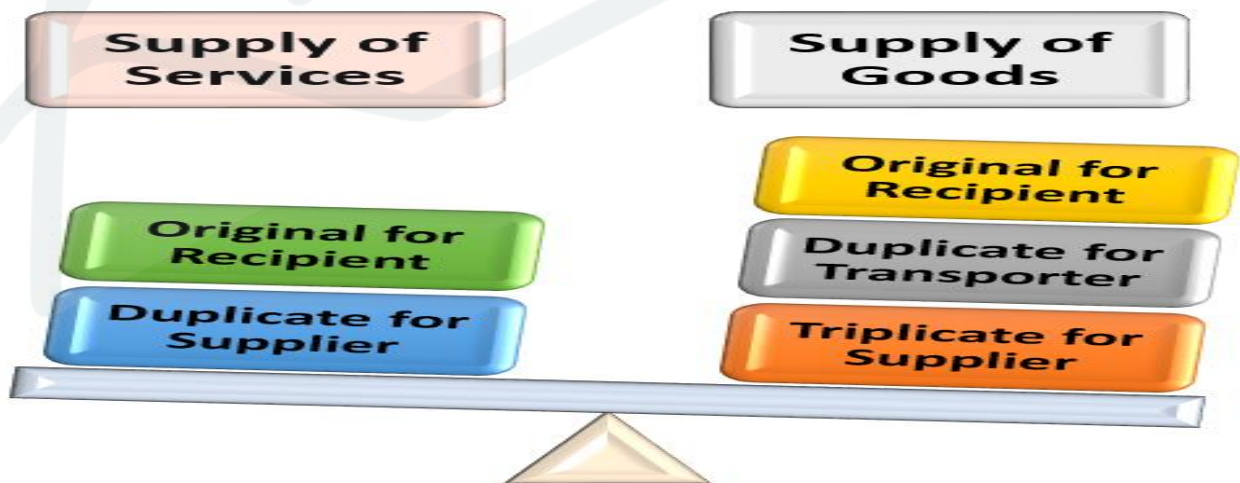


This applies to all the invoices issued between the date of implementation of GST and the date your registration certificate has been issued.

As a dealer, you must issue a **revised invoice** against the invoices already issued. The revised invoice has to be issued **within 1 month** from the date of issue of the registration certificate.

## Number of copies of Invoices should be issued

- For goods– **3 copies**
- For services– **2 copies**



## **GST Invoicing under Special Cases**

In some cases, like banking, passenger transport, etc., the government has provided relaxations on the invoice format issued by the supplier.

### **Delivery Challan**

Generally, goods or services are supplied by a supplier to a resulting into sale of such goods and payment against those goods or services will be received as per the agreement. But there can be situations where goods or services are provided to the receiver but this movement of goods or services does not result into sale immediately or payment against those goods or services are not to be received. For example, Mr. A sends 10 pieces of iron rods to Mr. Y to give the rods a circled shape. This does not result in sale immediately on sending the goods to Mr. Y. Hence to record such movement of goods delivery challan is issued.

### **Requirement to issue delivery Challan**

A delivery challan is issued when the goods or services are supplied and it does not result in the immediate sale to record the movement of such goods. Following are the instances when delivery challan is issued:

- Supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known.
- Transportation of goods for job work.
- Transportation of goods for reasons other than by way of supply.
- Other supplies as notified by the Board

After a delivery challan is issued, tax invoice must also be issued later when these goods or services are actually sold against which payment will be received.

### **Required fields of delivery Challan**

A delivery challan must have the following list of required fields:

1. Date and number of the delivery challan
2. Name, address, GSTIN, and PAN of supplier
3. Description of Goods or service, HSN, Quantity, and UQC
4. Place of Supply
5. Total Value, Taxable Value, Rate of Tax, Amount of Tax
6. Name, address, and GSTIN of the consigner
7. Name, address and GSTIN or Unique Identity Number of the consignee, if registered
8. 'Delivery challan in lieu of invoice' if issued in lieu of invoice on each Delivery Challan



### 3 copies to be prepared- the original copy being marked as

- (a) The original copy being marked as ORIGINAL FOR CONSIGNEE;
- (b) The duplicate copy being marked as DUPLICATE FOR TRANSPORTER;
- (c) The triplicate copy being marked in TRIPLICATE FOR CONSIGNER.



Complete Address  
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01234 456 789  
CIN: U67190RJ2020PTC091290  
07AAAAA0000A1Z5



## Delivery Challan

Challan Date 01/08/2020

**Challan to**

Name

Company name

Street address

State Name, State Code Tamil Nadu, 33

GSTN: (If Registered)

Place of Supply (Incase of Interstate Movement)

**Transportor Details**

Name

GSTN of Transportor

Mobile No.

Vehicle No.

**Challan No#**  
123456 [1]

Description	HSN Code	Qty	UQC	Unit Price	Taxable Value	Tax Rate*	Tax Amount*	Total price
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Item #2	94	2	NOS	₹200.00	₹400.00	18	₹72.00	₹472.00
								₹0.00
								₹0.00
<b>Subtotal</b>						₹0.00	<b>₹96.00</b>	<b>₹696.00</b>

Total Amount ₹696.00

HSN Code	Taxable Value	Tax Rate	IGST	CGST	SGST
74	200	12	24		
94	400	18	72		
	600		96		

**Bank Details**

A/c No-

IFSC Code-

For Tax Sagar

Authorised Signatory

Note - The Format of Delivery Challan may require some additional information from case to case basis. Please refer Rule - 55 of CGST Rules, 2017.  
 \* Mandatory only incase where the Transportation is for supply to the consignee.



## **Multiple delivery challans for multiple deliveries**

Generally, goods are transported at once to the receiver. There may be cases where goods are delivered in parts. This may be because of the size of goods like heavy machines, the weight of goods etc. In such cases the following method should be followed:

1. Original Invoice must be issued before the first delivery of goods.
2. For every subsequent delivery, separate delivery challan must be issued mentioning the details of original invoice and a copy of invoice attached
3. With the last delivery, original invoice must be sent along with the challan to the receiver.