CHAPTER 9

TAX INVOICE, CREDIT AND DEBIT NOTES



The section numbers referred to in the Chapter pertain to the CGST Act, unless otherwise specified. Examples/Illustrations/Questions and Answers given in the Chapter are based on the position of GST law existing as on 30.04.2026.

LEARNING OUTCOMES

After studying this chapter, you will be able to- –

- describe and analyze the provisions relating to tax invoice in case of taxable supply of goods and in case of taxable supply of services – time limit and manner of issuing the same.
- enumerate the particulars of a tax invoice.
- understand the provisions relating to e-invoicing.
- explain the provisions relating to revised tax invoice, bill of supply, receipt voucher, refund voucher, payment voucher, etc.
- explain the provisions relating to transportation of goods without issuance of invoice.
- describe the provisions relating to issuance of credit and debit notes.
- explain the provisions relating to prohibition of unauthorised collection of tax.
- describe the provisions relating to amount of tax to be indicated in tax invoice and other documents.

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1. INTRODUCTION



An invoice is a commercial instrument issued by a supplier of goods/services to a recipient. It identifies both the parties involved, and lists, describes the items sold/services supplied, quantifies the items sold, shows the date of shipment and mode of transport, prices and discounts, if any, and the delivery and payment terms (in case of supply of goods).



Invoicing is very crucial aspect for ensuring tax compliance under any indirect taxation system. In order to ensure transparency, issuance of invoice for every taxable transaction is a pre-requisite. In case of supply of goods or provision of services, an invoice is raised by the supplier of such goods or services to the recipient of the same. Tax invoice acts as a document evidencing the payment of the value of the goods or services or both as also the tax portion in the same. In certain cases, an invoice serves as a demand for payment and becomes a document of title when paid in full.

Under the GST regime, an "invoice" or "tax invoice" means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates the issuance of an invoice or a bill of supply for every supply of goods or services. Under GST law, a tax invoice is an important document. It not only evidences supply of goods or services, but is also an essential document for the recipient to avail Input Tax Credit (ITC). A registered person cannot avail input tax credit unless he is in possession of a tax invoice or a debit note.

The provisions relating to tax invoices, credit and debit notes are contained in Chapter VII - Tax Invoice, Credit and Debit Notes [Sections 31 to 34] of the CGST Act and Chapter-VI: Tax Invoice, Credit and Debit Notes [Rules 46 to 55A] of Central Goods and Services (CGST) Rules, 2017. State GST laws also prescribe identical provisions in relation to Tax Invoice, Credit and Debit Notes.

Provisions of Tax invoice, Credit and Debit Notes under CGST Act have also been made applicable to IGST Act vide section 20 of the IGST Act.

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ABC SOLUTIONS PVT. LTD.
123 Business Park, 5th Floor,
Mumbai – 400001, Maharashtra, India
Phone: +91 98765 43210 | Email: info@abcsolutions.in
GSTIN: 27ABCDE1234F1Z5

TAX INVOICE

Invoice No.	:	**INV/24-25/00125**
Invoice Date	:	20 May 2024
PO Number	:	PO/24-25/0098
PO Date	:	15 May 2024
Due Date	:	04 June 2024

BILL TO
XYZ ENTERPRISES
456 Industrial Area, Andheri (E),
Mumbai – 400093, Maharashtra, India
GSTIN: 27XYZAB5678C1Z2

SHIP TO
XYZ ENTERPRISES
456 Industrial Area, Andheri (E),
Mumbai – 400093, Maharashtra, India

SR. NO.	DESCRIPTION	HSN CODE	QTY	UNIT	UNIT PRICE (₹)	AMOUNT (₹)
1	Business Laptop Model: ABC123	84713010	2	Nos	45,000.00	90,000.00
2	Wireless Mouse Model: WM500	84716060	5	Nos	750.00	3,750.00
3	HDMI Cable 1.5 Meter	85444290	5	Nos	300.00	1,500.00

SUB TOTAL	95,250.00
CGST @ 9%	8,572.50
SGST @ 9%	8,572.50
TOTAL AMOUNT (₹)	**1,12,395.00**

AMOUNT IN WORDS
Rupees One Lakh Twelve Thousand Three Hundred Ninety Five Only

NOTES
Thank you for your business.
Payment to be made within 15 days from the invoice date.

BANK DETAILS
Bank Name : HDFC Bank
Account No. : 50200012345678
IFSC Code : HDFC0001234
Branch : Andheri (E), Mumbai

For ABC Solutions Pvt. Ltd.

Authorized Signatory

Thank you for your business!

Before proceeding to understand the provisions of Tax Invoice, Credit and Debit Notes, let us first go through few relevant definitions.

2. RELEVANT DEFINITIONS

- **Credit note:** means a document issued by a registered person under sub-section (1) of section 34 [Section 2(37)].
- **Debit note:** means a document issued by a registered person under sub-section (3) of section 34 [Section 2(38)].

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- **Continuous supply of goods:** means [Section 2(32)]:

a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis
under a contract
whether or not by means of a wire, cable, pipeline or other conduit, and
for which the supplier invoices the recipient on a regular or periodic basis and
includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify

- **Continuous supply of services:** means [Section 2(33)]:

supply of services which is provided, or agreed to be provided, continuously or on recurrent basis
under a contract
for a period exceeding 3 months with periodic payment obligations and
includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify

- **Document:** includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000 [Section 2(41)]. Information Technology Act defines electronic record as data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer-generated micro fiche.
- **Exempt supply:** means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply [Section 2(47)].
- **Invoice or tax invoice:** means the tax invoice referred to in section 31 *(discussed subsequently)* [Section 2(66)].
- **Quarter:** shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year [Section 2(92)].
- **Return:** means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder [Section 2(97)].

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3. TAX INVOICE [SECTION 31]

STATUTORY PROVISIONS

Section 31	Tax invoice
Sub-section	Particulars
(1)	*A registered person supplying taxable goods shall, before or at the time of,—* *(a) removal of goods for supply to the recipient, where the supply involves movement of goods; or* *(b) delivery of goods or making available thereof to the recipient, in any other case, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:* *Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.*
(2)	*A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed.* *Provided that the Government may, on the recommendations of the Council, by notification—* *(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;* *(b) subject to the condition mentioned therein, specify the categories of services in respect of which—*

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	(i) *any other document issued in relation to the supply shall be deemed to be a tax invoice; or* (ii) *tax invoice may not be issued.*
(3)	*Notwithstanding anything contained in sub-sections (1) and (2)–* *(a) a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;* *(b) a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;* *(c) a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply containing such particulars and in such manner as may be prescribed:* *Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;* *(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;* *(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had*

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	made the payment, a refund voucher against such payment; *(f) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall within the period as may be prescribed issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;* *(g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.* *Explanation—For the purposes of clause (f), the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.*
(4)	*In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.*
(5)	*Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,––* *(a) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;* *(b) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;* *(c) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.*
(6)	*In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued*

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	at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.
(7)	*Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.*
Explanation.—For the purposes of this section, the expression "tax invoice" shall include any revised invoice issued by the supplier in respect of a supply made earlier.	
Section 31A	***Facility of digital payment to recipient***
	The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.



ANALYSIS

The provisions relating to Tax Invoice are provided under Section 31 of the CGST Act as well as Chapter-VI: Tax Invoice, Credit and Debit Notes of Central Goods and Services (CGST) Rules, 2017. The provisions contained in these rules have been incorporated at the relevant places. There is no format prescribed for the Tax Invoice. Only certain fields have been prescribed as mandatory fields.

A. TAX INVOICE ISSUED BY A SUPPLIER OF TAXABLE GOODS/ TAXABLE SERVICES

A tax invoice shall be issued by a registered person supplying taxable goods or taxable services or both. Such tax invoice shall show the prescribed particulars.

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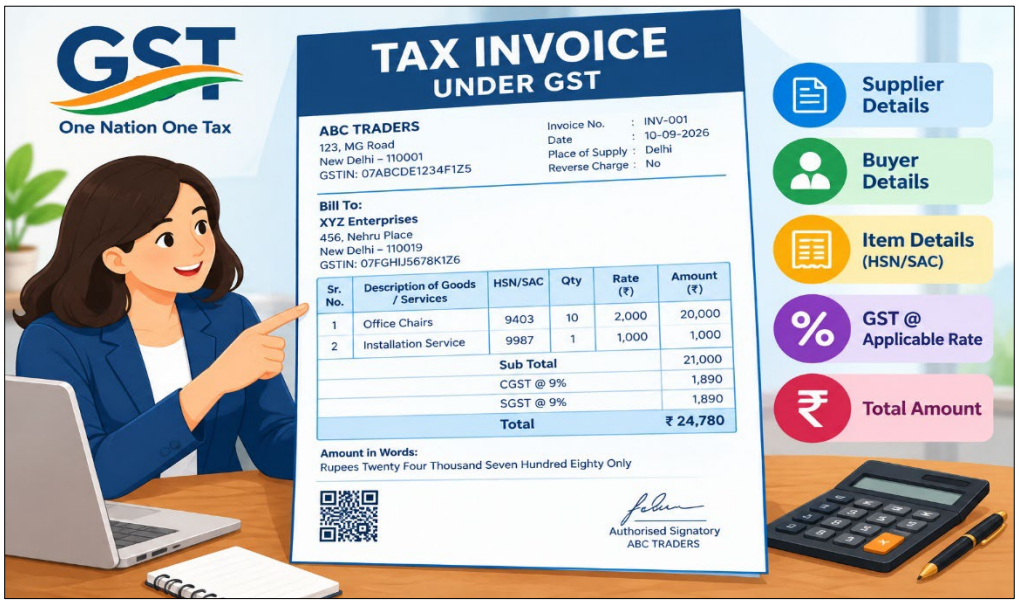
(i) Time limit for issuance of invoice [Sections 31(1), (2), (4) & (5) read with rule 47]

The time for issuing an invoice would depend on the nature of supply viz. whether it is a supply of goods or supply of services.

A registered person supplying taxable goods shall issue a tax invoice, before or at the time of removal of goods (where supply involves movement of goods) or in any other case, before or at the time of delivery or making available the said goods to the recipient. In case of supply of taxable services, tax invoice may be issued before or after the provision of services, but within the specified period.

Government may notify the categories of services in respect of which any other document issued in relation to supply shall be deemed to be a tax invoice or tax invoice may not be issued subject to specified conditions.

The Government may, on the recommendations of the Council, by notification, specify the categories of goods or services supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.



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In case of continuous supply of goods	In case of continuous supply of services	
	Where	**the invoice shall be issued**
Where successive statements of accounts/ successive payments are	(a) due date of payment is	on or before the **due date of payment**

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involved, the invoice shall be issued before/at the time each such statement is issued or each such payment is received.	ascertainable from the contract	
	(b) due date of payment is not ascertainable from the contract	before or at the time when the **supplier** of service **receives the payment**
	(c) payment is linked to the completion of an event	on or before the **date of completion of that event**.



(1) Ritu Manufacturers, Delhi supplies goods to Prakhar Electronics, Haryana. The goods were removed from its factory in Delhi on 23rd September. Ritu Manufacturers needs to issue a tax invoice on or before 23rd September.

(2) Katyani Security Services Ltd. provides security services to Royal Jewellers for their Jewellery Exhibition to be organized on 5th October. Katyani Security Services Ltd. needs to issue a tax invoice within 30 days of supply of security services, i.e. on or before 4th November.

(3) Ganga Gas Distributors supplies natural gas (PNG) continuously to a manufacturing unit through a pipeline connection. As per the contract, Ganga Gas Distributors issues a monthly statement of accounts to the recipient on the 5th of every succeeding month, based on metered consumption. The tax invoice for the gas supplied during a given month must be issued on or before the 5th of the succeeding month (date on which the statement of accounts is issued).

(4) Bharat Water Supply Co. supplies water continuously through pipelines to an industrial client and as per the agreement, the client makes payment every quarter (without any formal "statement of accounts" being issued in between). Since successive payments are involved here, Bharat Water Supply Co. must issue the tax invoice before or at the time each such quarterly payment is received.

(5) Shreya Facility Services enters into with a corporate client for providing housekeeping services on continuous basis for a year where the contract

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explicitly states that payment is due on 10th of every month. Since the due date is clearly ascertainable from the contract itself, Shreya Facility Services must issue the invoice on or before 10th of each month.

(6) CloudTech Solutions provides ongoing IT support to Retailmart Pvt Ltd under an annual retainership contract. The contract only provides that based on actual support hours used, payable as and when convenient, with no fixed monthly due date. CloudTech provides support services January and Retailmart eventually makes payment on February 10. Since the contract doesn't fix a due date for payment, CloudTech must issue the tax invoice on or before 10th February, the date it actually receives the payment.

(7) Shubham Infra Developers Ltd. enters into a contract with a client for construction of a residential complex as a continuous supply of services spanning 18 months. The contract specifies payment milestones tied to physical progress of construction, as follows:

- 20% of contract value payable on completion of the foundation and plinth work
- 30% payable on completion of the RCC structure (up to roof slab)
- 25% payable on completion of brickwork and plastering
- 25% payable on completion of final finishing and handover

RCC structure work (up to roof slab), to which the second milestone payment of 30% is linked, is completed on 20th August. Since payment is linked to the completion of a specific milestone, Shubham Infra Developers Ltd. must issue the relevant invoice on or before 20th August, i.e., on or before the date that event (completion of RCC structure) actually occurs.

(ii) Where supply of services ceases before its completion [Section 31(6)]

In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.



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(8) Aakash Digital Solutions is engaged by Trident Hotels under a 2-month website development and maintenance contract worth ₹ 18 lakh, to be billed on completion. After 40 days of work, Trident Hotels decides to discontinue the project and the two parties mutually terminate the contract on 15th September, with the work completed till that date valued at ₹ 10 lakh. Since the supply of services has ceased before completion of the full contract, Aakash Digital Solutions must issue the invoice on 15th September itself (the date the supply ceased) and the invoice must be raised only for the ₹ 10 lakh worth of work actually completed up to that date.

(iii) Goods sent on sale or return basis [Section 31(7)]

Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:

(i) before/at the time of supply

or

(ii) 6 months from the date of removal

whichever is earlier.



(9) Kavita Furnishings, a Jaipur-based furniture dealer, sends 20 handcrafted wooden chairs to Rustic Décor, a retail showroom in Udaipur, on a "sale or return" basis on 5th April so that Rustic Décor can display and sell them to its own customers. On 20th July, Rustic Décor confirms that it is retaining and paying for 15 of the chairs (i.e., the supply actually takes place on 20th July for those 15 chairs). Since this confirmation (20th July) falls before the 6-month cut-off from removal (which would be 5th October), Kavita Furnishings must issue the invoice for those 15 chairs on or before 20th July.

(10) Continuing the above example, if Rustic Décor is still undecided about the remaining 5 chairs even after several months and no supply (sale) has actually occurred for them. Since the 6-month period from the date of removal (5th April) expires on 5th October, Kavita Furnishings is required to issue the invoice for these 5 chairs on 5th October itself.

The goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the

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same State or to a place outside the State on a delivery challan *[discussed subsequently in this Chapter in detail]* along with the e-way bill[1] wherever applicable. The invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice in accordance within the time stipulated above, once the supply is fructified.

Goods sent/ taken out of India for exhibition or on consignment basis for export promotion



Sometimes the goods are sent or taken out of India for exhibition or on consignment basis for export promotion. The activity of sending/ taking the goods out of India for exhibition or on consignment basis for export promotion, except when such activity satisfies the tests laid down in Schedule I (hereinafter referred to as specified goods), do not constitute supply as the said activity does not fall within the scope of section 7 as there is no consideration at that point in time.

The specified goods sent/taken out of India are required to be either sold or brought back within the stipulated period of 6 months from the date of removal as per the provisions contained in section 31(7).

The supply would be deemed to have taken place, on the expiry of 6 months from the date of removal, if the specified goods are neither sold abroad nor brought back within the said period.

If the specified goods are sold abroad, fully or partially, within the specified period of 6 months, the supply is effected, in respect of quantity

[1] *E-way bill is a document which is required to be carried by the person-in charge of the conveyance for the movement of goods from the supplier's premises to the recipient's premises. Detailed provisions have been discussed in Chapter 10 – Accounts and Records; E-way Bill in this Module of the Study Material.*

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so sold, on the date of such sale. In that case, the sender shall issue a tax invoice in respect of such quantity of specified goods which has been sold abroad, in accordance with the provisions contained in section 12 and section 31 read with rule 46.

When the specified goods sent / taken out of India have neither been sold nor brought back, either fully or partially, within the stipulated period of 6 months, as laid down in section 31(7), the sender shall issue a tax invoice on the date of expiry of 6 months from the date of removal, in respect of such quantity of specified goods which have neither been sold nor brought back, in accordance with the provisions contained in section 12 and section 31 read with rule 46 *[Circular No. 108/27/2019 GST dated 18.07.2019]*.

The above position is explained by way of example below:



(11) M/s. ABC sends 100 units of specified goods out of India. The activity of merely sending/ taking such specified goods out of India is not a supply. No tax invoice is required to be issued in this case, but the specified goods shall be accompanied with a delivery challan issued in accordance with the provisions contained in rule 55.

In case the entire quantity of specified goods is brought back within the stipulated period of 6 months from the date of removal, no tax invoice is required to be issued as no supply has taken place in such a case.

In case, however, the entire quantity of specified goods is neither sold nor brought back within 6 months from the date of removal, a tax invoice would be required to be issued for entire 100 units of specified goods in accordance with the provisions contained in section 12 and section 31 with rule 46 within the time period stipulated under section 31(7).

(iv) Particulars of a tax invoice [Sections 31(1) & (2) read with rule 46]

As discussed earlier, there is no format prescribed for an invoice, but rules make it mandatory for an invoice to have the following fields (only applicable fields are to be filled):

Name, address and GSTIN of the supplier;
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets/numerals/special characters hyphen or dash and slash, and any combination thereof, unique for a FY;

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Date of its issue;	
If recipient is registered - Name, address and GSTIN or UIN of recipient	
If recipient is unregistered and value of supply is	**Particulars of invoice**
₹ 50,000 or more	Name and address of the recipient and the address of delivery, along with the name of State and its code
less than ₹ 50,000	unregistered recipient may still request the aforesaid details to be recorded in the tax invoice
In cases involving supply of online money gaming or in cases where any taxable service is supplied by or through an ECO or by a supplier of OIDAR services to a recipient who is unregistered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name of the State of the recipient and the same shall be deemed to be the address on record of the recipient.	
HSN code for goods or services;	
Description of goods or services;	
Quantity in case of goods and unit or Unique Quantity Code thereof;	
Total value of supply of goods or services or both;	
Taxable value of supply of goods or services or both taking into account discount or abatement, if any;	
Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);	
Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);	
Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;	
Address of delivery where the same is different from the place of supply;	

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Whether the tax is payable on reverse charge basis; and
Signature or digital signature of the supplier or his authorized representative (not required in case of issuance of an electronic invoice in accordance with the provisions of the Information Technology (IT) Act, 2000).
Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case e-invoice has been issued[2]

Note: The taxpayers exempted from the mandatory requirement of e-invoicing (discussed subsequently) are required to provide a declaration on the tax invoice stating that though their aggregate turnover exceeds the notified aggregate turnover for e-invoicing, they are not required to prepare an e-invoice.

(v) Number of HSN digits required on tax invoice and class of registered person not required to mention HSN [Rule 46]



Board may, on the recommendations of the Council, by notification, specify:

(i) the number of digits of Harmonised System of Nomenclature (HSN) code for goods or services that a class of registered persons shall be required to mention; or

(ii) a class of supply of goods or services for which specified number of digits of HSN code shall be required to be mentioned by all registered taxpayers; and

(iii) the class of registered persons that would not be required to mention the HSN code for goods or services.

This provision is also applicable to Bill of Supply [The concept of Bill of Supply is discussed in subsequent paras].

In view of the above powers, following has been notified vide *Notification No. 12/2017 CT dated 28.06.2017* as amended.

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[2] *in the manner prescribed under rule 48(4)*

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S.No.	Aggregate Turnover (AT) in the preceding FY	Number of Digits of HSN Code
1.	AT ≤₹ 5 crores	For B2B supply - 4 For B2C supply – 4 (optional)*
2.	AT >₹ 5 crores	For B2B supply and B2C supply – 6

*As mentioned above, a registered person having aggregate turnover up to ₹ 5 crores in the previous financial year have been exempted from the requirement of mentioning the HSN Code in the manner specified in above table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.

(vi) Manner of issuing the invoice [Sections 31(1) & (2) read with rule 48]

In case of taxable supply of goods	In case of taxable supply of services
Invoice shall be prepared in **TRIPLICATE**	Invoice shall be prepared in **DUPLICATE**
	
Original copy → ORIGINAL FOR RECIPIENT Duplicate copy → DUPLICATE FOR TRANSPORTER Triplicate copy → TRIPLICATE FOR SUPPLIER	Original copy → ORIGINAL FOR RECIPIENT Duplicate copy → DUPLICATE FOR SUPPLIER

The serial number of invoices issued during a tax period shall be furnished electronically [through the Common Portal – www.gst.gov.in], in FORM GSTR-1 [Details of outward supplies of goods or services] or GSTR-1A.

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(vii) Invoice in case of export of goods or services [Third proviso to rule 46]

In the case of the export of goods or services, the invoice 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"**, as the case may be.



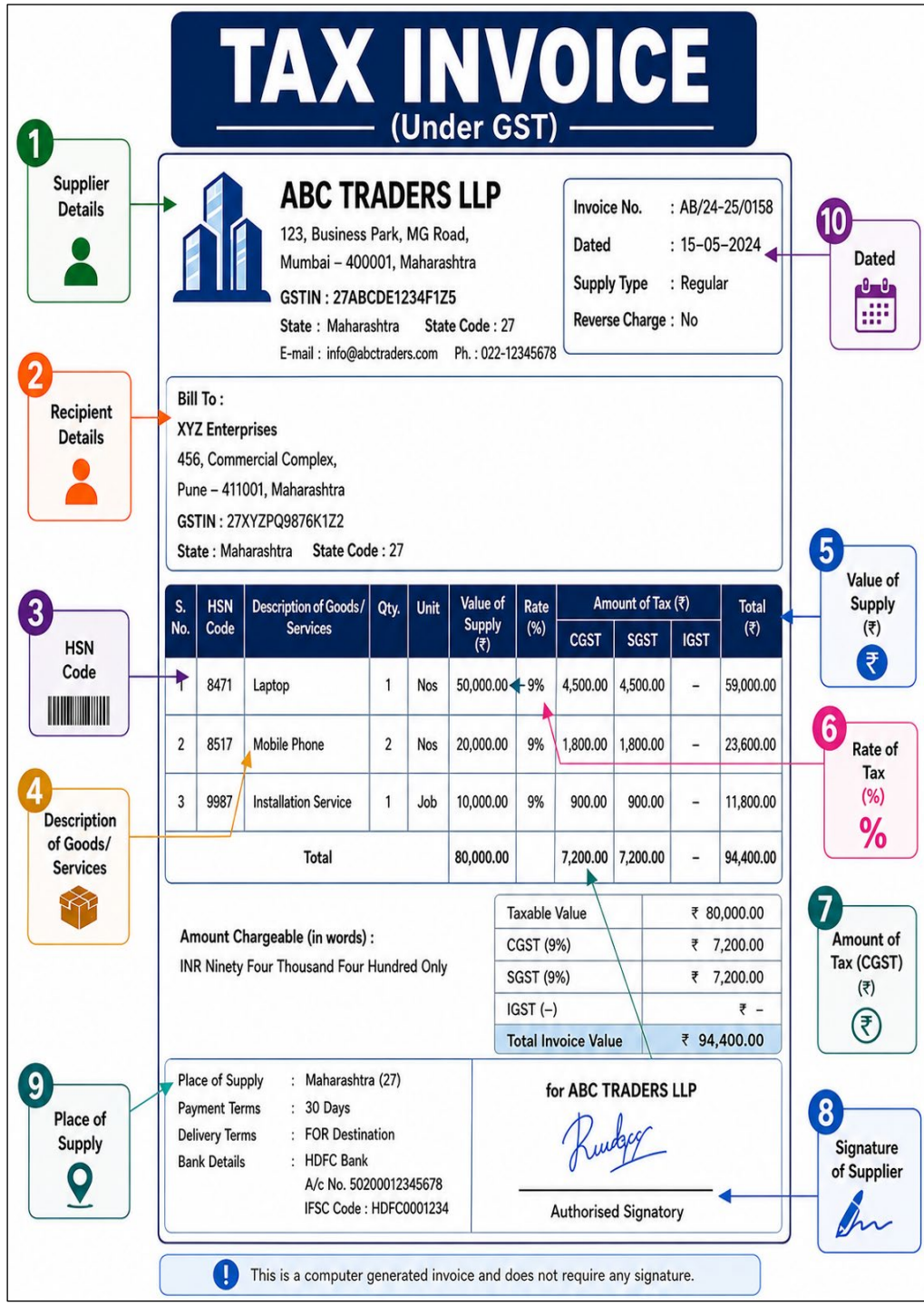
It is important to note that particulars of an Export Invoice are same as a Tax Invoice. However, where recipient is unregistered and value of supply is ₹ 50,000 or more, instead of name of State and its code, in case of an export invoice, **name of the country of destination** is to be mentioned.

Key points from aforesaid discussion have been summarized as follows:

1. All GST taxpayers are free to design their own Tax Invoice Format.
2. The law requires that only certain fields as mandatory fields in the Tax Invoice. The same have been listed under heading (iv) above. The mandatory fields have also been circled in the Sample Tax Invoice given subsequently.
3. The time period for issuance of invoice is different for goods and services. For goods, it is any time before or at its delivery and for services, it is within 30 days from the date of supply of services.

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Sample Tax Invoice



S. No.	HSN Code	Description of Goods / Services	Qty.	Unit	Value of Supply (₹)	Rate (%)	Amount of Tax (₹)			Total (₹)
							CGST	SGST	IGST	
1	8471	Laptop	1	Nos	50,000.00	9%	4,500.00	4,500.00	–	59,000.00
2	8517	Mobile Phone	2	Nos	20,000.00	9%	1,800.00	1,800.00	–	23,600.00
3	9987	Installation Service	1	Job	10,000.00	9%	900.00	900.00	–	11,800.00
Total					80,000.00		7,200.00	7,200.00	–	94,400.00

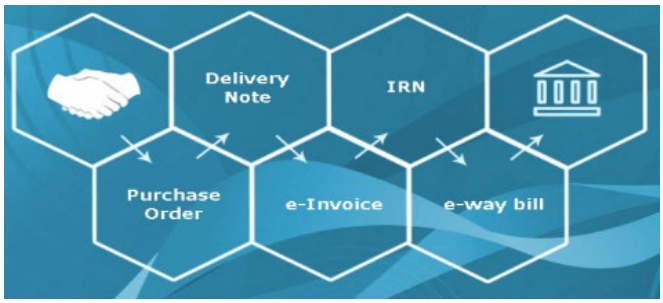
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E-invoicing

E-invoicing' has been introduced for reporting of business to business (B2B) invoices to GST System for certain notified category of taxpayers.



All registered businesses with an aggregate turnover (based on PAN) in any preceding financial year from 2017-18 onwards greater than ₹ 5 crores (hereinafter referred to as 'notified persons') will be required to issue e-invoices. E-invoicing is not voluntary; only notified persons are enabled to report invoices on Invoice Registration Portal (IRP).



Before we proceed further, let us first understand what is 'e-invoicing'? E-invoicing is not generation of invoice by a Government portal. Taxpayers will continue to create their GST invoices on their own Accounting/Billing/ERP Systems as per e-invoice scheme. These invoices will then be reported to 'IRP'. On such reporting, IRP will generate a unique 'Invoice Reference Number (IRN)', digitally sign it and return the e-invoice to the supplier. A GST e-invoice will be valid only with a valid IRN.



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Presently, invoices, credit notes and debit notes, when issued by notified persons (to registered persons (B2B) or for the purpose of exports) are covered under e-invoice. Though different documents are covered, for ease of reference and understanding, the system is referred as 'e-invoicing'.

Advantages of e-invoicing

E-invoice has many advantages for businesses. One such advantage is auto-reporting of invoices into GST return and auto-generation of e-way bill (wherever required). Under e-invoicing, business has to report the B2B invoice data only once in the e-invoice form and the same is reported in multiple forms (GSTR-1, e-way bill etc.). E-way bill can be auto-generated using e-invoice data. GSTR-1 can also be auto-populated with the e-invoice data. It will become part of the business process of the taxpayer.

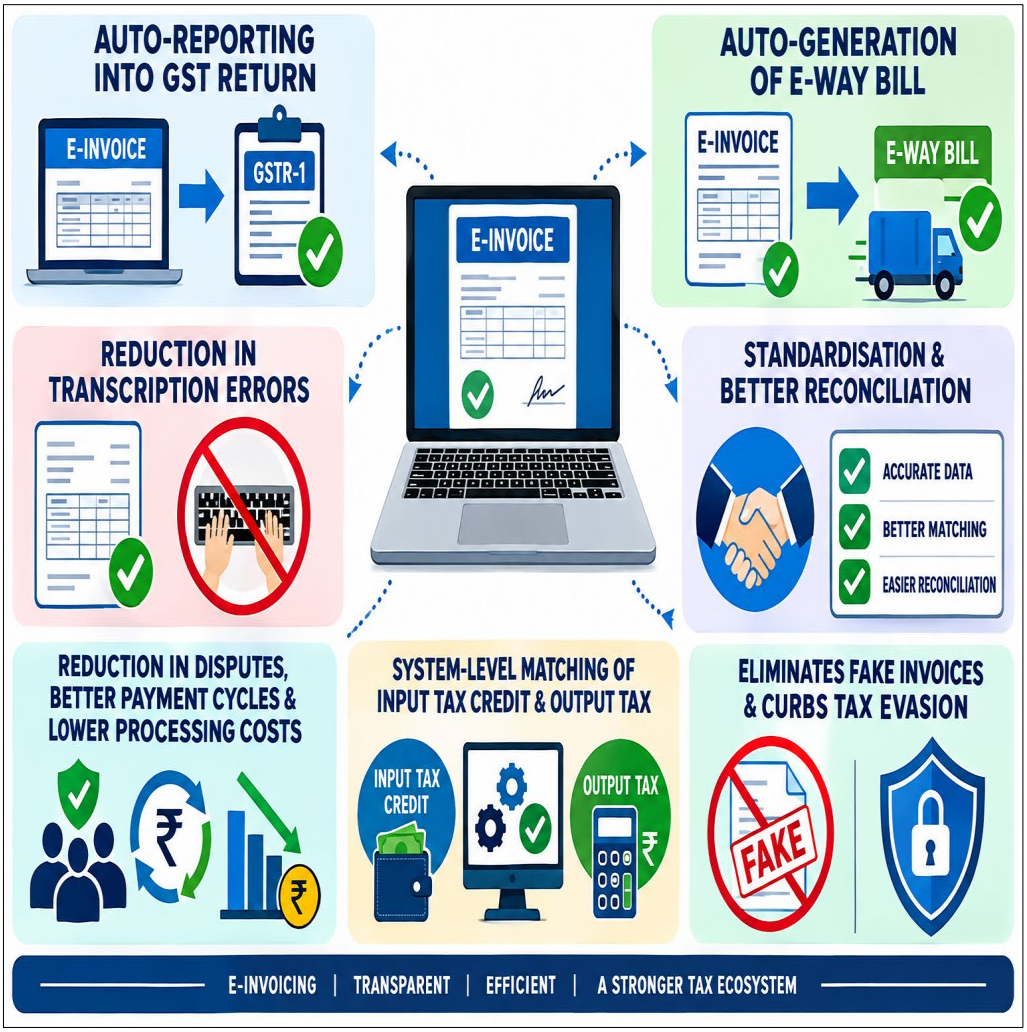
Consequently, there will be a substantial reduction in transcription errors as same data will get reported to tax department as well as to the buyer to prepare his inward supplies (purchase) register. On receipt of information through GST System, buyer can reconcile the same with his Purchase Order.

Thus, it will facilitate standardisation and inter-operability leading to reduction of disputes among transacting parties, improve payment cycles, reduction of processing costs and thereby greatly improving overall business efficiency.

Further, since a complete trail of B2B invoices is available with the Department, it will enable the system-level matching of input tax credit and output tax thereby reducing the tax evasion.

Last but not the least, e-invoicing will eliminate the fake invoices. Claiming fictitious input tax credit (ITC) by raising fake invoices is also one of the biggest challenges currently faced by tax-authorities. The e-invoice system will help to curb the actions of unscrupulous taxpayers and reduce the number of fraud cases as the tax authorities will have access to data in real-time.

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E-invoicing statutory provisions

Rule 48(4) stipulates that the e-invoice shall be prepared by notified class of registered persons, by uploading such particulars as contained in Form GST INV-01 on the Common GST Electronic Portal[3] and obtain an IRN (Invoice Reference Number), in prescribed manner and subject to prescribed conditions and restrictions.

[3] *Ten dedicated Invoice Reference Portals have been notified as Common Goods and Service Tax (GST) Electronic Portal for the purpose of preparing e-invoice. These portals are enlisted in subsequent paras.*

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However, the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of e-invoice under rule 48(4) for a specified period, subject to such conditions and restrictions as may be specified in the said notification.



Every invoice, issued by above persons, in any manner other than the manner specified in rule 48(4) shall not be treated as an invoice. Where e-invoicing is applicable, there is no need of issuing invoice copies in triplicate/duplicate.

Class of persons notified to mandatorily issue e-invoice

In view of said powers, a registered person (except specified class of persons[4]), whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds ₹ 5 crore, has been notified as class of persons who shall prepare e-invoice in respect of B2B supplies (supply of goods or services or both to a registered person) and for exports[5]. Thus, presently, such notified persons are not required to report B2C invoices on IRP. However, reporting of B2C invoices will be brought under e-invoice in the next phase. However, they will be brought under e-invoice in the next phase. Further, e-invoicing is also not applicable to invoices issued by Input Service Distributor (ISD).

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[4] Special Economic Zones and insurer or banking company or financial institution including NBFC, GTA, supplier of passenger transportation service, person supplying services by way of admission to exhibition of cinematograph films in multiplex screens, a Government Department and a local authority.

[5] Notification No. 13/2020 CT dated 21.03.2020 as amended

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If the invoice issued by a notified person is in respect of supplies made by him, tax on which is payable under reverse charge under section 9(3), e-invoicing is applicable.



(12) Sharma & Associates, a firm of advocates, registered under GST having an annual turnover of ₹ 6.2 crore, provides legal services worth ₹15 lakh to Ashoka Infrastructure Ltd. with aggregate turnover of ₹ 50 lakh in preceding FY. Since legal services provided by advocates to business entities are covered under reverse charge under section 9(3), GST is payable by Ashoka Infrastructure Ltd. and not by the advocate firm.

However, Sharma & Associates is still required to issue a tax invoice mentioning "Tax payable on Reverse Charge Basis". Further, as its turnover exceeds the prescribed e-invoicing threshold, it must generate an e-invoice through the Invoice Registration Portal (IRP).

On the other hand, where specified category of supplies are received by notified person from unregistered persons [attracting reverse charge under section 9(4)] or through import of services, e-invoicing doesn't arise/ not applicable. E-invoicing is also not applicable for import of goods (Bills of Entry).

Exemption from e-invoicing

Following entities are exempt from the mandatory requirement of e-invoicing:

- Special Economic Zone units**
- Insurer or banking company or financial institution including NBFC
- GTA supplying services in relation to transportation of goods by road in a goods carriage
- Supplier of passenger transportation service
- Person supplying services by way of admission to exhibition of cinematograph films in multiplex screens
- a Government Department and a local authority

Thus, above mentioned entities are not required to issue e-invoices even if

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their turnover exceeds ₹ 5 crore in any preceding financial year from 2017-18 onwards.



Further, the above taxpayers exempted from the mandatory requirement of e-invoicing are required to provide a **declaration as below:-**

that invoice is not required to be issued in the manner specified under rule 48(4), in all cases where an invoice is issued, other than in the manner so

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specified under the said rule 48(4), by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under rule 48(4) [presently its ₹ 5 crore]-

"I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule."

**It is important to note here that only SEZ units and not SEZ developers are exempt from issuing e-invoices. Thus, SEZ developers whose turnover exceeds ₹ 5 crore in any preceding financial year from 2017-18 onwards are mandatorily required to issue e-invoices. Further, in case of supplies made by notified persons to SEZ units, e-invoices need to be issued.



(13) Maharaja Private Limited has an SEZ unit and a regular DTA unit (both having same PAN). The aggregate total turnover of Maharaja Private Limited is more than ₹ 5 crore (considering both the GSTINs). However, the turnover of DTA unit is ₹ 2.5 crore for preceding financial year.

In this scenario, SEZ unit is exempt from e -invoicing. However, e-invoicing will be applicable to DTA Unit because the aggregate turnover of Maharaja Private Limited in this case is > ₹ 5 crore. The applicability is based on annual aggregate turnover on the common PAN.

It has been clarified[6] that the said exemption from generation of e-invoices is for the entity as a whole and is not restricted by the nature of supply being made by the said entity.



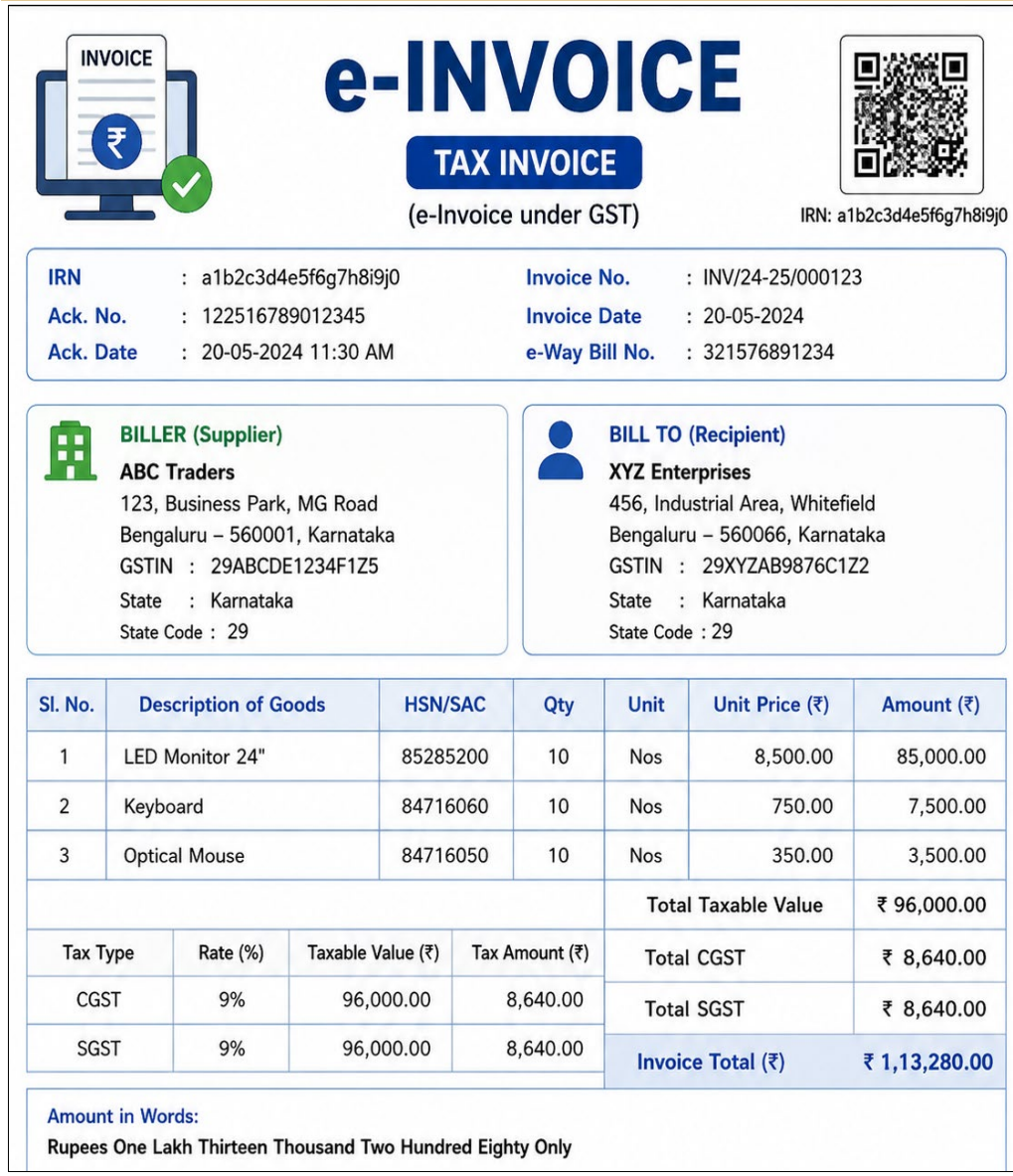
(14) A banking company providing banking services, may also be involved in making supply of some goods, including bullion.

The said banking company is exempted from mandatory issuance of e-invoice in terms of Notification No. 13/2020 CT dated 21.03.2020, for

[6] *Circular No. 186/18/2022 GST dated 27.12.2022*

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all supplies of goods and services and thus, will not be required to issue e-invoice with respect to any supply made by it.



e-INVOICE

TAX INVOICE

(e-Invoice under GST)

IRN: a1b2c3d4e5f6g7h8i9j0

IRN	: a1b2c3d4e5f6g7h8i9j0	Invoice No.	: INV/24-25/000123
Ack. No.	: 122516789012345	Invoice Date	: 20-05-2024
Ack. Date	: 20-05-2024 11:30 AM	e-Way Bill No.	: 321576891234

BILLER (Supplier)
ABC Traders
123, Business Park, MG Road
Bengaluru – 560001, Karnataka
GSTIN : 29ABCDE1234F1Z5
State : Karnataka
State Code : 29

BILL TO (Recipient)
XYZ Enterprises
456, Industrial Area, Whitefield
Bengaluru – 560066, Karnataka
GSTIN : 29XYZAB9876C1Z2
State : Karnataka
State Code : 29

Sl. No.	Description of Goods	HSN/SAC	Qty	Unit	Unit Price (₹)	Amount (₹)
1	LED Monitor 24"	85285200	10	Nos	8,500.00	85,000.00
2	Keyboard	84716060	10	Nos	750.00	7,500.00
3	Optical Mouse	84716050	10	Nos	350.00	3,500.00

Tax Type	Rate (%)	Taxable Value (₹)	Tax Amount (₹)
CGST	9%	96,000.00	8,640.00
SGST	9%	96,000.00	8,640.00

Total Taxable Value	₹ 96,000.00
Total CGST	₹ 8,640.00
Total SGST	₹ 8,640.00
Invoice Total (₹)	₹ 1,13,280.00

Amount in Words:
Rupees One Lakh Thirteen Thousand Two Hundred Eighty Only

How e-invoice is generated?

The taxpayer first prepares and generates his invoice using his own ERP/ accounting/ billing system or manual system[7]. The invoice must conform to

[7] *For entities not having their own ERP/Software solutions, they can use the free offline utility*

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the e-invoice schema (It is a standard notified format which is discussed in detail subsequent paras) and must have the mandatory parameters.

The details of this invoice are uploaded/reported by the taxpayer to the Invoice Registration Portal (IRP).

This way taxpayer registers his supply transaction on IRP. On uploading, IRP returns the e-invoice with a unique 'Invoice Reference Number (IRN)' (explained in detail subsequent paras) after digitally signing the e-invoice and adding a QR Code (Quick Response Code).

Then, the supplier shares the e-invoice with the receiver (along with QR Code).

How e-invoice data is consumed by GST System for generation of e-way bill or populating relevant parts of GST Returns?

On successful reporting of invoice details to IRP, the invoice data (payload) including IRN, will be saved in GST System.

The GST system will auto-populate them into GSTR-1 of the supplier and GSTR-2A of respective receivers. IRN and IRN date will also be shown along with source marked as 'e-invoice' (except where such details were modified/re-uploaded by taxpayer).

The e-invoice schema *(discussed subsequently)* includes parameters e.g. 'Transporter ID' and 'Vehicle Number', etc. that are required for creating and generating e-way bills. These can be entered if available with seller, at the time of generation of e-invoice so that e-way bill can be created using this data without any further requirement of data entry by the user. The e-invoice reporting software already allows reporting of e-invoice and generation of e-way bill with same data.

Cancellation/amendment of reported invoice

Where needed, the seller can **cancel IRN** for an e-invoice already reported **by reporting it on IRP** within specified time[8].

('bulk generation tool') downloadable from the e-invoice portal. Through this, invoice data can be easily reported to IRP and obtain IRN/signed e-invoice

[8] *However, if the connected e-way bill is active or verified by officer during transit, cancellation of IRN will not be permitted.*

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Amendment of e-invoice already uploaded on IRP will be done only on GST portal (while filing GSTR-1). Amendment of invoices is not possible through the IRP.

Implications for businesses

As apparent from the above discussion, e-invoicing does not mean that the invoice needs to be prepared/generated on the Government portal. It is only intimating the Government portal that invoice has been issued to the buyer, by registering that particular invoice on the Government portal. Consequently, businesses will continue to issue invoices as they were doing earlier. Necessary changes on account of e-invoicing requirement (i.e. to enable reporting of invoices to IRP and obtain IRN), be made by ERP/Accounting and Billing Software providers in their respective software. They need to get the updated version having this facility.

Important terms

E-invoice Schema

Businesses use various accounting/billing software, each generating and storing invoices in their own electronic formats. These different formats are neither understood by GST System nor by the systems of suppliers and receivers.



(15) An invoice generated by SAP system cannot be read by a machine which is using 'Tally' system, unless a connector is used. With more than 300 accounting/billing software products, there was no way to have connectors for all.

In this scenario, 'e-invoicing' was introduced aiming at machine-readability and uniform interpretation. To ensure this complete 'inter-operability' of e-invoices across the entire GST eco-system, an invoice standard is a must. By this, e-invoices generated by one software can be read by any other software, thereby eliminating the need of fresh/manual data entry. Since there was no such standard for e-invoice available earlier, as a first step, a standard/format for e-invoice has been finalized.

This uniform standard format (containing specified fields) applicable for all the businesses across the country is known as 'e-invoice schema'. It is notified as Form GST INV-1. E-invoice schema mandates what particulars shall be reported in electronic format to IRP. Invoice details in prescribed schema to

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be reported to IRP in JSON format *(JavaScript Object Notation)*. 'JSON' can be understood as a common language for systems/machines to communicate between each other and exchange data.

Invoice Registration Portal (IRP)

IRP is the website for uploading/reporting of invoices by the notified persons. Following IRPs have been notified for the purpose of preparation of the e-invoice:

www.einvoice1.gst.gov.in

www.einvoice2.gst.gov.in

www.einvoice3.gst.gov.in

www.einvoice4.gst.gov.in

www.einvoice5.gst.gov.in

www.einvoice6.gst.gov.in

www.einvoice7.gst.gov.in

www.einvoice8.gst.gov.in

www.einvoice9.gst.gov.in

www.einvoice10.gst.gov.in

Invoice Reference Number

As seen earlier, GST invoice will be valid only with a valid IRN. IRN is different from invoice number. Invoice no. (e.g. ABC/1/2019-20) is assigned by supplier and is internal to business. Its format can differ from business to business and also governed by relevant GST rules. IRN, on other hand, is a unique reference number (hash) generated and returned by IRP, on successful registration of e-invoice, for instance, IRN is a unique 64-character hash, e.g.

35054cc24d97033afc24f49ec4444dbab81f542c555f9d30359dc75794e06bbe

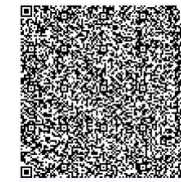
Other points:

- The e-invoicing system is also available for the E-Commerce Operators (ECO) to report the invoices to the Invoice Registration portal, generated by them on behalf of the suppliers.

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- Bulk uploading of invoices to IRP is also possible[9].
- CBIC has clarified[10] that there is no requirement to carry the physical copy of tax invoice in cases where e-invoice has been generated by the supplier. Whenever e-invoice has been generated, production of the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) electronically, for verification by the proper officer, would suffice.

Quick Response (QR) code



Upon successful registration of invoice on IRP, it will return a signed e-invoice to the supplier with IRN and QR Code. IRN is embedded in the QR Code which shall be extracted and printed on the invoice. The QR code enables quick view, validation and access of the invoices from the GST system from hand-held devices. The digitally signed QR code will have a unique IRN which can be verified on the central portal as well as by an offline app by the officer. This will be helpful for tax officers checking the invoice offline on the roadside where internet may not be available all the time.

The QR code consists of the following e-invoice parameters:

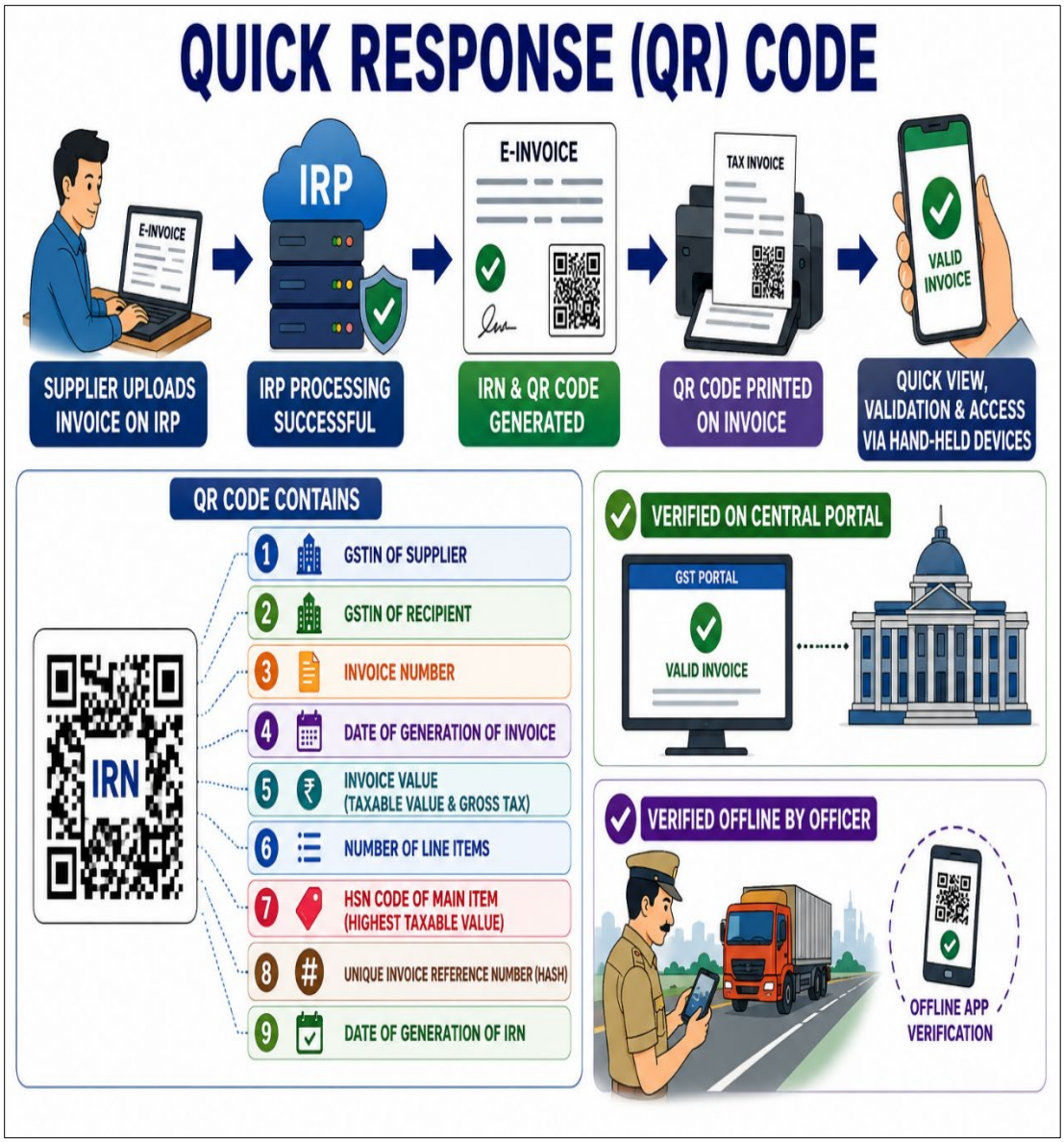
- GSTIN of supplier
- GSTIN of recipient
- Invoice number as given by supplier
- Date of generation of invoice
- Invoice value (taxable value and gross tax)
- Number of line items
- HSN code of main item (the line item having highest taxable value)
- Unique Invoice Reference Number (hash)
- Date of generation of IRN

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[9] *Discussion on e-invoicing is primarily based on the relevant rules, notifications and FAQS on e-invoicing hosted on GSTN website.*

[10] *Circular No. 160/16/2021 GST dated 20.09.2021*

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E-invoicing applicable to supplies made to Government Departments/PSUs etc. registered solely for the purpose of deduction of tax at source as per provisions of section 51

- The issue which arose for consideration was whether e-invoicing is applicable for supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or

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establishments/ Government agencies/ local authorities/ PSUs which are registered solely for the purpose of deduction of TDS as per provisions of section 51.

- It is clarified that Government Departments or establishments/ Government agencies/ local authorities/ PSUs, which are required to deduct TDS under section 51, are liable for compulsory registration in accordance with section 24(vi).
- Therefore, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, registered solely for the purpose of deduction of TDS as per provisions of section 51, are to be treated as registered persons under the GST law as per provisions of section 2(94).
- Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/ Government agencies/ local authorities/ PSUs, etc. under rule 48(4)[11].

Dynamic QR code on B2C invoices

All B2C invoices issued by a registered person whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds ₹ 500 crores will have a QR code.

Sixth proviso to rule 46 has empowered the Government to specify that the tax invoice shall have Quick Response (QR) code. Resultantly, it has been notified[12] that invoice issued by a registered person [except specified class of persons *(discussed subsequently)*], whose aggregate turnover in a financial year exceeds ₹ 500 crores, in respect of B2C supplies (supply of goods or services or both to an unregistered person) shall have Dynamic QR code.

A Dynamic Quick Response (QR) code made available to buyer by such registered person through digital display (with payment cross-reference) shall be deemed to be having QR code. **The purpose of this provision is to**

[11] *Circular No. 198/10/2023 GST dated 17.07.2023*
[12] *Notification No. 14/2020 CT dated 21.03.2020*

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enable and encourage digital payments where buyer can scan the dynamic QR code and make payment from mobile wallet directly.

Today, many shops have static QR code at the payment counter which is scanned by the buyer, but the buyer has to enter the amount to be paid to the shop in the mobile payment App. The dynamic QR code, on the other hand, will have the payment details and thus 'scan and pay' in one go is possible.

This has no relevance or applicability to the e-invoicing in respect to B2B supplies by notified class of taxpayers. Dynamic QR Code will be generated by the seller himself either on the Point of Sale (PoS) machine or the invoice issued.

Dynamic QR Code in case of an invoice, issued to a person having a UIN

Any person, who has obtained a Unique Identity Number (UIN), is not a "registered person" as per the definition of registered person provided in section 2(94)[13]. Therefore, any invoice, issued to such person having a UIN, shall be considered as invoice issued for a B2C supply and shall be required to comply with the requirement of Dynamic QR Code.

Parameters/ details to be captured in the Dynamic QR Code

Dynamic QR Code, *inter-alia*, shall contain the following information: -

- Supplier GSTIN number
- Supplier UPI ID
- Payee's Bank A/c number and IFSC
- Invoice number & invoice date,
- Total invoice value and
- GST amount along with breakup i.e. CGST, SGST, IGST, Cess, etc.

Further, Dynamic QR Code should be such that it can be scanned to make a digital payment.

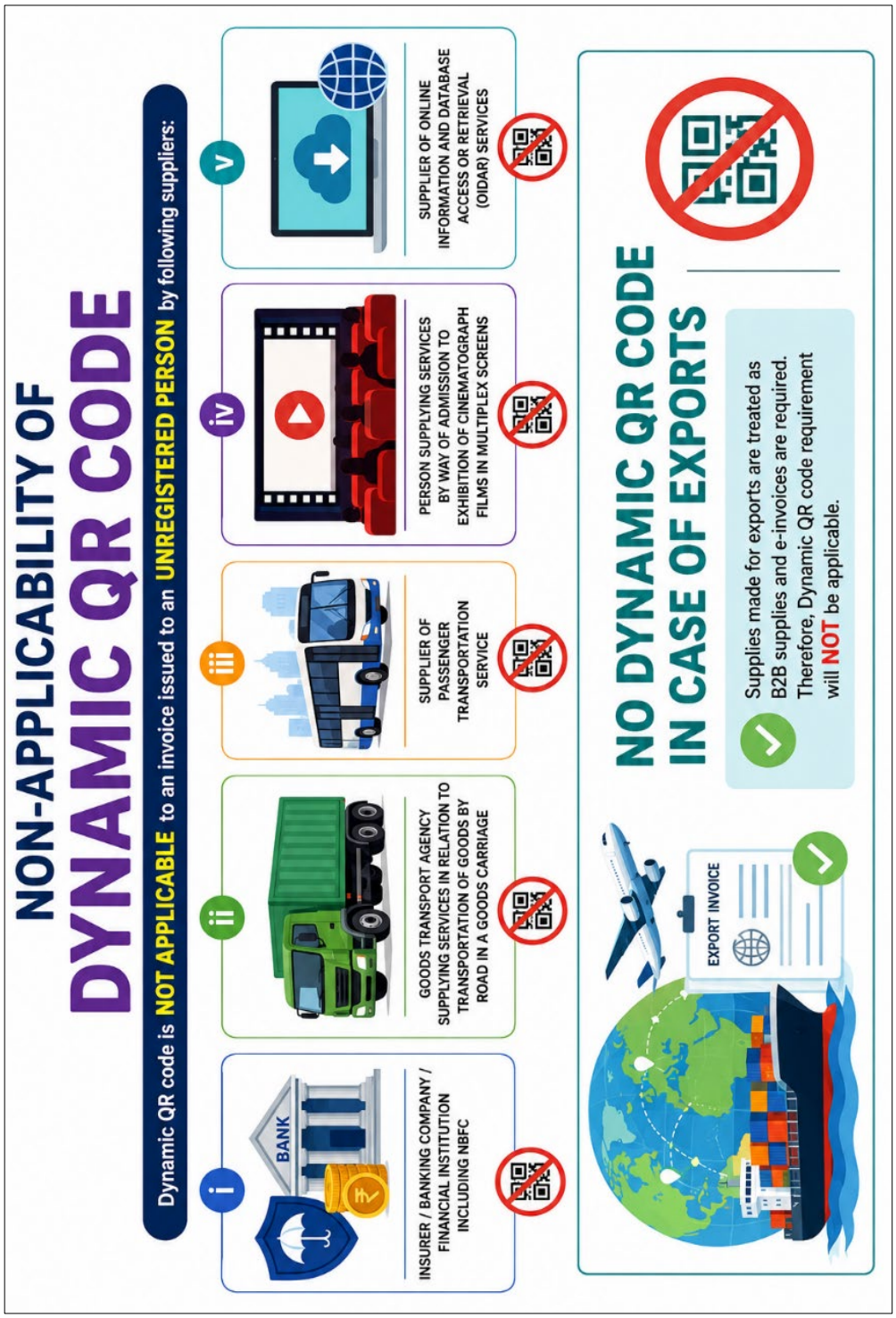
[13] *A registered person means a person who is registered under section 25 but does not include a person having a Unique Identity Number [Section 2(94)].*

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The purpose of dynamic QR Code is to enable the recipient/ customer to scan and pay the amount to be paid to the merchant/ supplier in respect of the said supply. If the supplier has issued invoice having Dynamic QR Code for payment, the said invoice shall be deemed to have complied with Dynamic QR Code requirements.



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Non-applicability of requirement of Dynamic QR code

Dynamic QR code is not applicable to an invoice issued to an unregistered person by following suppliers:

(i) Insurer or banking company or financial institution including NBFC

(ii) Goods transport agency supplying services in relation to transportation of goods by road in a goods carriage

(iii) Supplier of passenger transportation service

(iv) Person supplying services by way of admission to exhibition of cinematograph films in multiplex screens

(v) Supplier of online information and database access or retrieval (OIDAR) services.

No Dynamic QR code in case of exports: As regards the supplies made for exports, though such supplies are made by a registered person to an unregistered person, however, since e-invoices are required to be issued in respect of supplies for exports treating them as B2B supplies, Dynamic QR code requirement will not be applicable to them.

Compliance with the Dynamic QR Code requirements in certain cases

The purpose of dynamic QR Code is to enable the recipient/ customer to scan and pay the amount to be paid to the merchant/ supplier in respect of the said supply. If the supplier has issued invoice having Dynamic QR Code for payment, the said invoice shall be deemed to have complied with Dynamic QR Code requirements. Compliance with the Dynamic QR Code requirements has been examined in the following cases:

Case-I: If a supplier provides/ displays Dynamic QR Code, but the customer opts to make payment without using Dynamic QR Code and supplier provides the cross reference of such payment made without use of Dynamic QR Code, on the invoice

In cases where the supplier, has digitally displayed the Dynamic QR Code and the customer pays for the invoice: -

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i. using any mode like UPI, credit/ debit card or online banking or cash or combination of various modes of payment, with or without using Dynamic QR Code, and the **supplier provides a cross reference of the payment** (transaction id along with date, time and amount of payment, mode of payment like UPI, Credit card, Debit card, online banking etc.) on the invoice; or

ii. in cash, without using Dynamic QR Code and the **supplier provides a cross reference of the amount paid in cash**, along with date of such payment on the invoice;

The said invoice shall be deemed to have complied with the requirement of having Dynamic QR Code.

Case-II: If a supplier makes available to customers an electronic mode of payment like UPI Collect, UPI Intent or similar other modes of payment, through mobile applications or computer-based applications, where though Dynamic QR Code is not displayed, but the details of merchant as well as transaction are displayed/ captured otherwise

In such cases, if the cross reference of the payment made using such electronic modes of payment is made on the invoice, the invoice shall be deemed to comply with the requirement of Dynamic QR Code.

However, if payment is made after generation/ issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

Case-III: In case of pre-paid invoices i.e. where payment has been made before issuance of the invoice

If cross reference of the payment received either through electronic mode or through cash or combination thereof is made on the invoice, then the invoice would be deemed to have complied with the requirement of Dynamic QR Code.

In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

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Case-IV: In case where the e-commerce operator (ECO)/online application has complied with the Dynamic QR Code requirements, whether the suppliers using such e-commerce portal or application will still be required to comply with the requirement of Dynamic QR Code?

Dynamic QR code requirements apply to each supplier/registered person separately, if such person is liable to issue invoices with Dynamic QR Code for B2C supplies.

In case, the supplier is making supply through the e- commerce portal or application, and the said supplier gives cross references of the payment received in respect of the said supply on the invoice, then such invoices would be deemed to have complied with the requirements of Dynamic QR Code.

In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

Case-V: No Dynamic QR code required on an invoice issued to a recipient located outside India for supply of services whose POS is in India and payment received in FOREX

In cases, where an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of the IGST Act, and the payment is received by the supplier, in convertible FOREX or in Indian Rupees wherever permitted by the RBI (such supply of services is not considered as export of services as per the IGST Act), such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.

Case-VI: In case of retail sales over the counter, the payment from the customer is received on the payment counter by displaying dynamic QR code on digital display, whereas the invoice, along with invoice number, is generated on the processing system being used by supplier/ merchant after receiving the payment.

In such cases, it may not be possible for the merchant/ supplier to provide details of invoice number in the dynamic QR code displayed to the customer on payment counter. However, each transaction i.e. receipt of payment from a customer is having a unique Order ID/ sales reference number, which is linked with the invoice for the said transaction.

In such cases, the unique order ID/ unique sales reference number, which is uniquely linked to the invoice issued for the said transaction, may be provided

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in the Dynamic QR Code for digital display, as long as the details of such unique order ID/ sales reference number linkage with the invoice are available on the processing system of the merchant/ supplier and the cross reference of such payment along with unique order ID/ sales reference number are also provided on the invoice.

Case - VII: In case part-payment is received before dynamic QR code is generated.

When the part-payment for any supply has already been received from the customer/ recipient, either in advance or by adjustment (e.g. using a voucher, discount coupon etc), before the dynamic QR Code is generated, then the dynamic QR code may provide only the remaining amount payable by the customer/ recipient against "invoice value".

The details of total invoice value, along with details/ cross reference of the part payment/ advance/ adjustment done, and the remaining amount to be paid, should be provided on the invoice[14].

The detailed process of uploading of e-invoices on invoice registration portal (IRP) has been given for the information of the students in the Annexure to this chapter. The same is not relevant for examination purposes.

Key Points

- E-invoices will not be generated at the IRP Portal.
- E-Invoice schema issued by GST System will be used by the all kind of businesses. The Schema has mandatory and non-mandatory fields, mandatory fields has to be filled by all the taxpayers. Non-mandatory field is for the business to choose.
- E-Invoice will be authenticated with the digital signature of the IRP.
- Each E-Invoice will be uploaded for registration on IRP within time line.
- E-Invoice mechanism has an option to cancel the invoice within 24 hours of registration of IRP.

[14]*The discussion on Dynamic QR code is based primarily on sixth proviso to rule 46 alongwith Notification No. 14/2020 CT dated 21.03.2020 and Circular no. 146/02/2021 GST dated 23.02.2021, Circular no. 156/12/2021 GST dated 21.06.2021 and Circular No. 165/21/2021 GST dated 17.11.2021.*

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C. SPECIAL CASES

(i) Revised Tax Invoice [Section 31(3)(a) read with rule 53]

When issued?

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 the issuance of the registration certificate.

*For the purposes of this section, the expression **"tax invoice"** shall include any **revised invoice** issued by the supplier in respect of a supply made earlier [Explanation to section 32].*

Revised Tax Invoices shall be issued within 1 month from the date of issuance of certificate of registration. The words "Revised Invoice" shall be indicated prominently on such invoices.

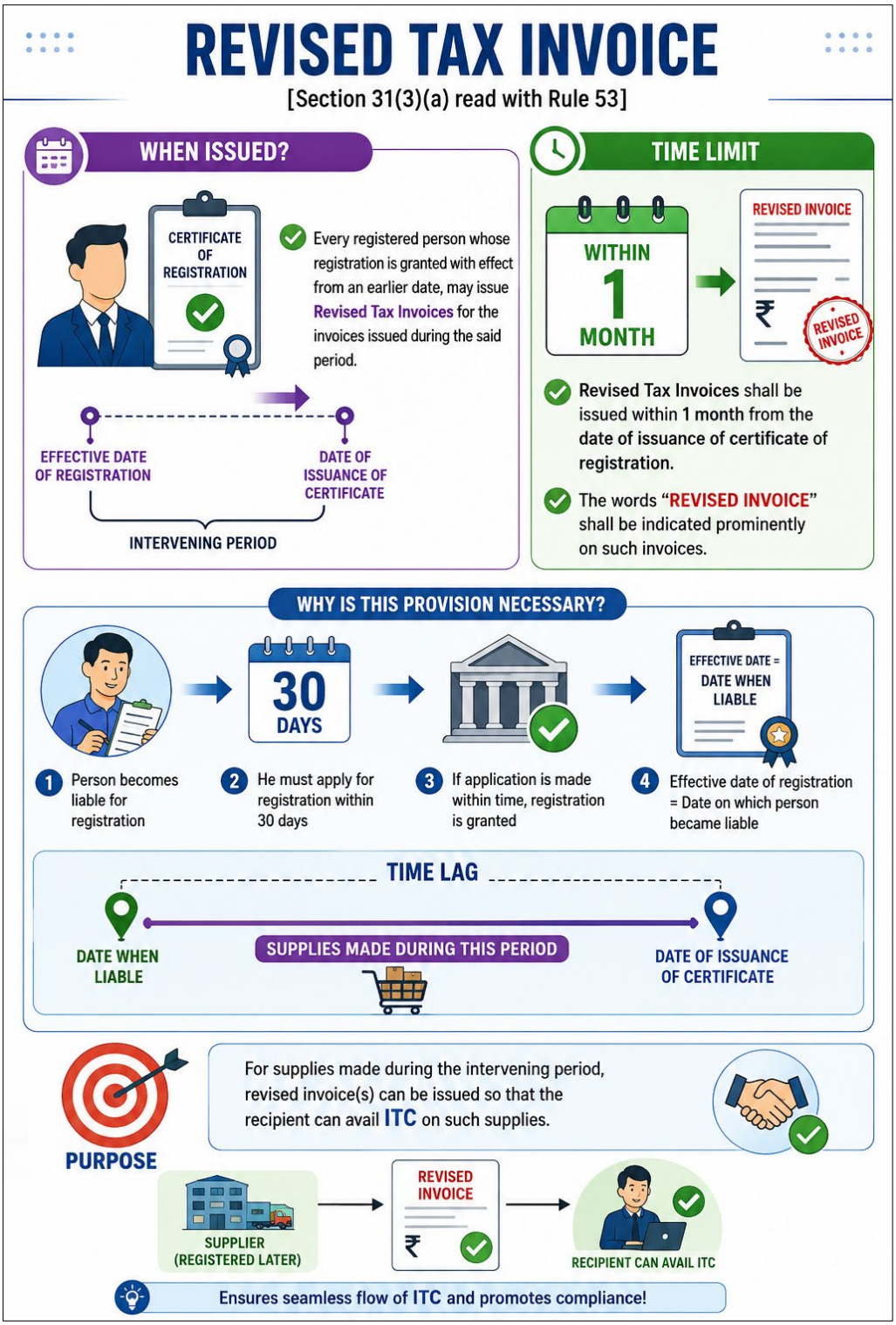
This provision is necessary, as a person who becomes liable for registration has to apply for registration within 30 days of becoming liable for registration. When such an application is made within the stipulated time period and registration is granted, the effective date of registration is the date on which the person became liable for registration.

Thus, there would be a time lag between the date of grant of certificate of registration and the effective date of registration. For supplies made by such person during this intervening period, the law enables the issuance of a revised invoice, so that ITC can be availed by the recipient on such supplies.



(16) Sarabhai Private Ltd. commenced business of supply of goods on 1st April in Delhi. Its turnover exceeded the applicable threshold limit on 3rd September. Thus, it became liable to registration on 3rd September. It applied for registration on 29th September and was granted registration certificate on 5th October. Since it applied for registration within 1 month of becoming liable to registration, registration granted is effective from 3rd September. Sarabhai Private Ltd. may issue Revised Tax Invoices on or before 5th November in respect of taxable supplies effected between 3rd September and 5th October.

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Consolidated Revised Tax Invoices in certain cases

A registered person may issue a Consolidated Revised Tax Invoice in respect of all taxable supplies made to an unregistered recipient **during such period**.

However, **in case of inter-State supplies** where the value of supply does not exceed ₹ 2.5 Lakh, a consolidated revised invoice may be issued separately in respect of all unregistered recipients located in a State.

Thus, a revised/ consolidated revised invoice may be issued within one month from the date of the issuance of the certificate of registration as follows:

- **For each inter-State B2C taxable supply up to ₹ 2,50,000:** State-wise consolidated revised invoice
- **For each inter-State B2C taxable supply more than ₹ 2,50,000:** Recipient wise revised invoice
- **For all intra-State B2C taxable supplies irrespective of the amount:** Consolidated revised invoice



(17) Ravi Textiles applies for GST registration on 5th June in the State of Rajasthan and is granted registration with effect from 5th June itself, but the registration certificate is actually issued only on 25th June. During this intervening period (5th June to 25th June), Ravi Textiles makes several inter-State B2C taxable supplies (to unregistered customers) as follows:

- ❑ Supplies to 12 customers in Uttar Pradesh, each valued at ₹15,000–₹40,000
- ❑ Supplies to 8 customers in Bihar, each valued at ₹10,000–₹30,000

Since none of these individual inter-State supplies exceeds ₹ 2.5 lakh, Ravi Textiles can issue one consolidated revised invoice for all UP customers and one separate consolidated revised invoice for all Bihar customers, i.e., State-wise consolidated invoices, rather than issuing a separate revised invoice for each individual customer. Both these consolidated invoices must be issued within one month from 25th June, i.e., by 25th July.

(18) During the same period (5th June to 25th June), Ravi Textiles also supplies furnishing fabric worth ₹3,20,000 to an unregistered event management company in Madhya Pradesh (a single, high-value inter-State B2C transaction

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exceeding ₹ 2.5 lakh). Since this individual supply exceeds ₹2.5 lakh, Ravi Textiles cannot club this transaction into the State-wise consolidated invoice. Instead, it must issue a separate, recipient-wise revised invoice specifically addressed to this event management company, mentioning its name and address, within one month from 25th June.

(19) Further, during the period 5th June to 25th June, Ravi Textiles makes multiple intra-State supplies to unregistered customers within Rajasthan itself, including a small supply of ₹8,000 to a local retail customer and a comparatively large supply of ₹ 4,50,000 to an unregistered interior decorator, both within Rajasthan. Since all these are intra-State supplies, Ravi Textiles can issue one single consolidated revised invoice covering all these intra-State B2C transactions made during this period, regardless of whether the individual transaction value is small (₹8,000) or large (₹4,50,000).

Particulars of Revised Tax Invoice

Name, address and GSTIN of the supplier;
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash and any combination thereof, unique for a FY;
Date of issue of the document;
Name, address and GSTIN or UIN, if registered, of the recipient;
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;
Serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
Signature/digital signature of the supplier/his authorized representative.

Note: 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"***

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Section 74 - *Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts*[15]

Section 129 - *Detention, seizure and release of goods and conveyances in transit*

Section 130 - *Confiscation of goods or conveyances and levy of penalty*[16]

(ii) No Tax Invoice required to be issued if value < ₹ 200 – A consolidated Tax Invoice can be issued [Section 31(3)(b) read with fourth proviso to rule 46]

A registered person may not issue a Tax Invoice if:

(i) value of the goods/services/both supplied < ₹ 200,

(ii) the recipient is unregistered; and

(iii) the recipient does not require such invoice.

Instead, such registered person shall issue a **Consolidated Tax Invoice** for such supplies at the close of each day in respect of all such supplies.

Thus, small taxpayers, like small retailers, doing a large number of small transactions for upto a value of ₹ 200 per transaction to unregistered customers need not issue invoice for every such transaction. They can issue one consolidated invoice at the end of each day for all transactions done during the day. However, they need to issue an invoice when the customer demands.

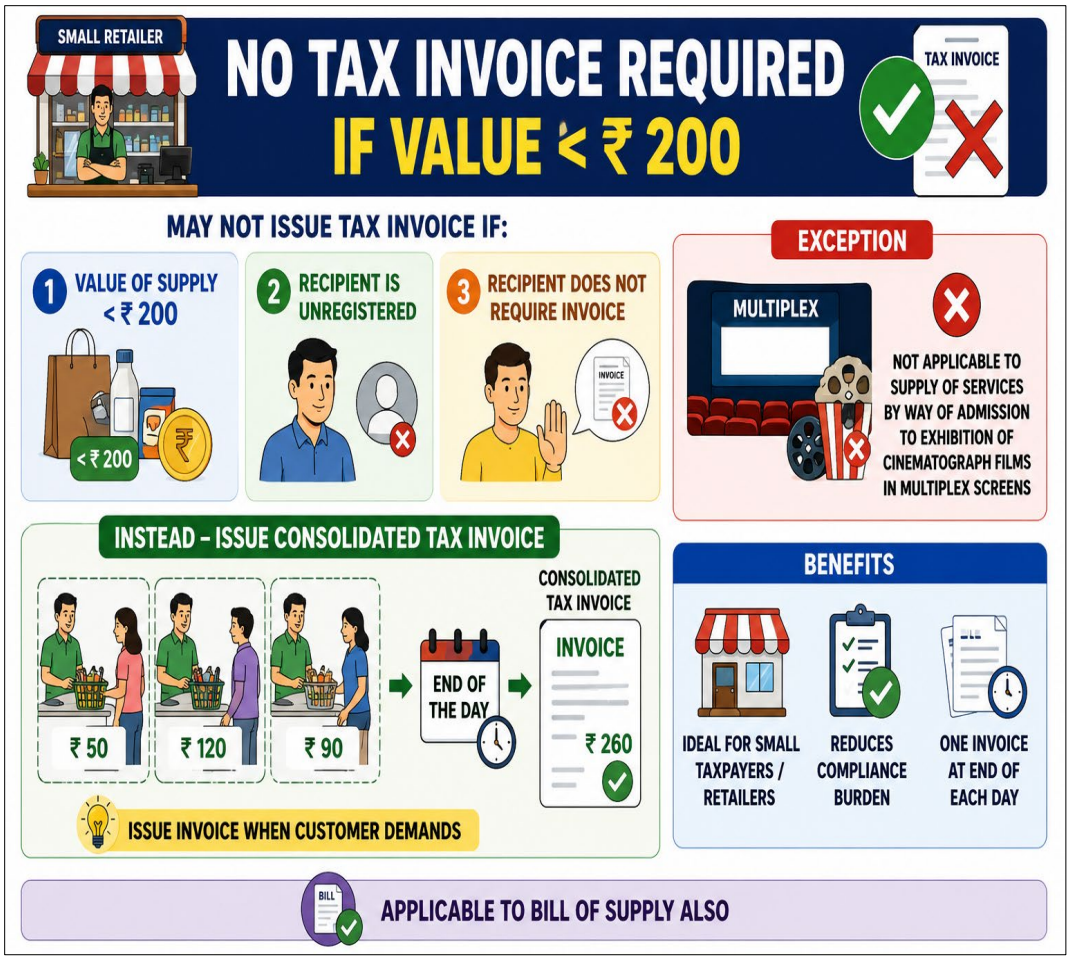
However, this option is not available to a supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens.

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[15] *It may be noted that the provisions of section 74 are applicable for tax determination relating to the past period up to the Financial Year 2023–24.*

[16] *Provisions of sections 129 and 130 have been discussed in detail in Chapter 21- Offences and Penalties and Ethical aspects under GST in Module 3 of the Study Material.*

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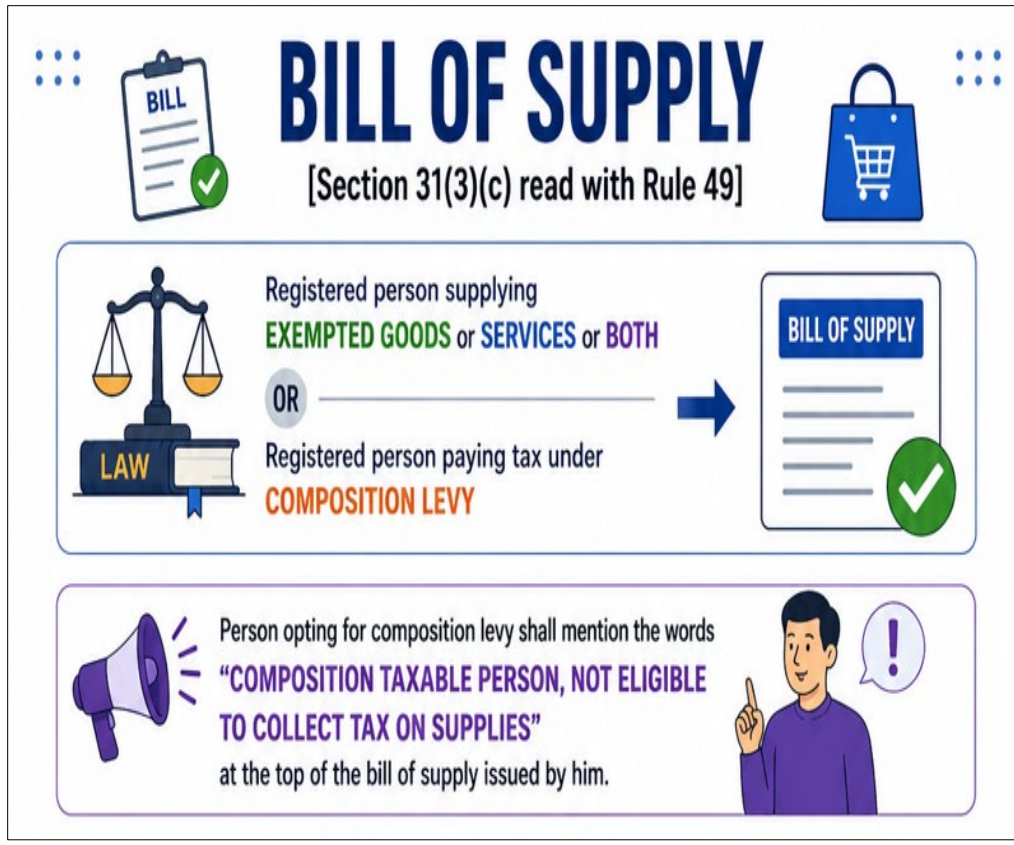
Above provision is also applicable to Bill of Supply.

(iii) Bill of Supply [Section 31(3)(c) read with rule 49]

Section 31(3)(c) stipulates that a registered person supplying exempted goods or services or both or a registered person paying tax under composition levy, shall issue a bill of supply instead of a tax invoice. Person opting for composition levy shall mention the words **"composition taxable person, not eligible to collect tax on supplies"** at the top of the bill of supply issued by him[17].

[17] *Fourth proviso to rule 49 stipulates that the Bill of supply shall have a Quick Response Code. However, the same is not yet made effective.*

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Particulars of Bill of Supply

A registered person opting for the composition levy does not collect tax from the recipient on outward supplies made by him. Similarly, in case of a registered person supplying exempted goods and/or services, no tax implications are there. Recipients should not expect Tax Invoice from such suppliers as they cannot issue tax invoice.



Since no tax is collected from the recipient by a registered person opting for the composition levy and a registered person supplying exempted goods and/or services, Bill of Supply issued by such persons does not contain the details pertaining to rate of tax and amount of tax. Further, value to be

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mentioned in the Bill of Supply is not a taxable value. A Bill of Supply shall be issued containing the following details, namely:

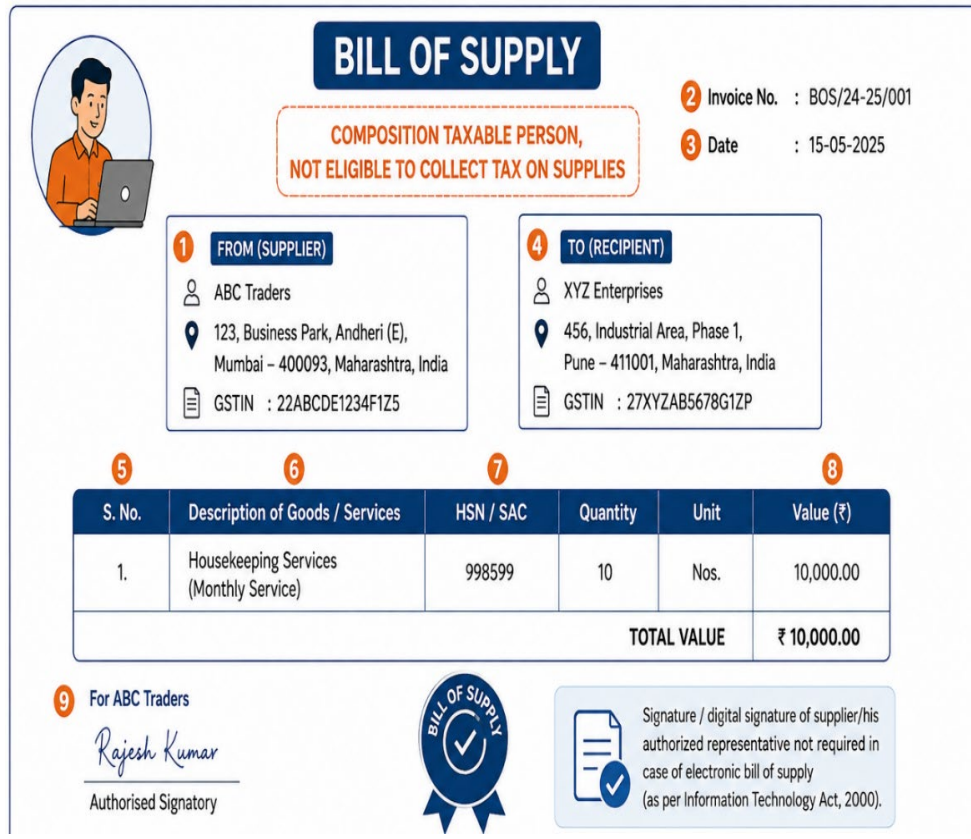
Name, address and GSTIN of the supplier;
A consecutive serial number not exceeding 16 characters, in one or more multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash and any combination thereof, unique for a FY;
Date of its issue;
Name, address and GSTIN or UIN, if registered, of the recipient;
HSN Code for goods or services;
Description of goods or services or both;
Value of supply of goods or services or both taking into account discount/ abatement, if any; and
Signature or digital signature of the supplier or his authorized representative (not required in case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology (IT) Act, 2000).

Note: Any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as bill of supply for the purposes of the Act.



(20) Patel & Sons is a manufacturer of goods who has opted for composition levy under section 10(1) and (2). It will issue a Bill of Supply to the buyers of goods and not the tax invoice.

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Invoice-cum-bill of supply [Rule 46A]

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. Rule 46A is notwithstanding anything contained in rule 46 or rule 49 or rule 54 of CGST Rules. The said single "invoice-cum-bill of supply" shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.

(iv) Receipt Voucher [Section 31(3)(d) read with rule 50]

A registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a Receipt Voucher evidencing receipt of such payment.

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(21) Om Furniture Manufacturers, Jaipur, receives an advance of ₹ 2,00,000 +GST from Mr. Sharma (a customer in Jaipur, Rajasthan) on 5th July for a custom-made dining table set to be delivered after 45 days. Since this is an advance payment towards a future supply of goods, Om Furniture Manufacturers must issue a Receipt Voucher on 5th July itself, evidencing receipt of this advance.

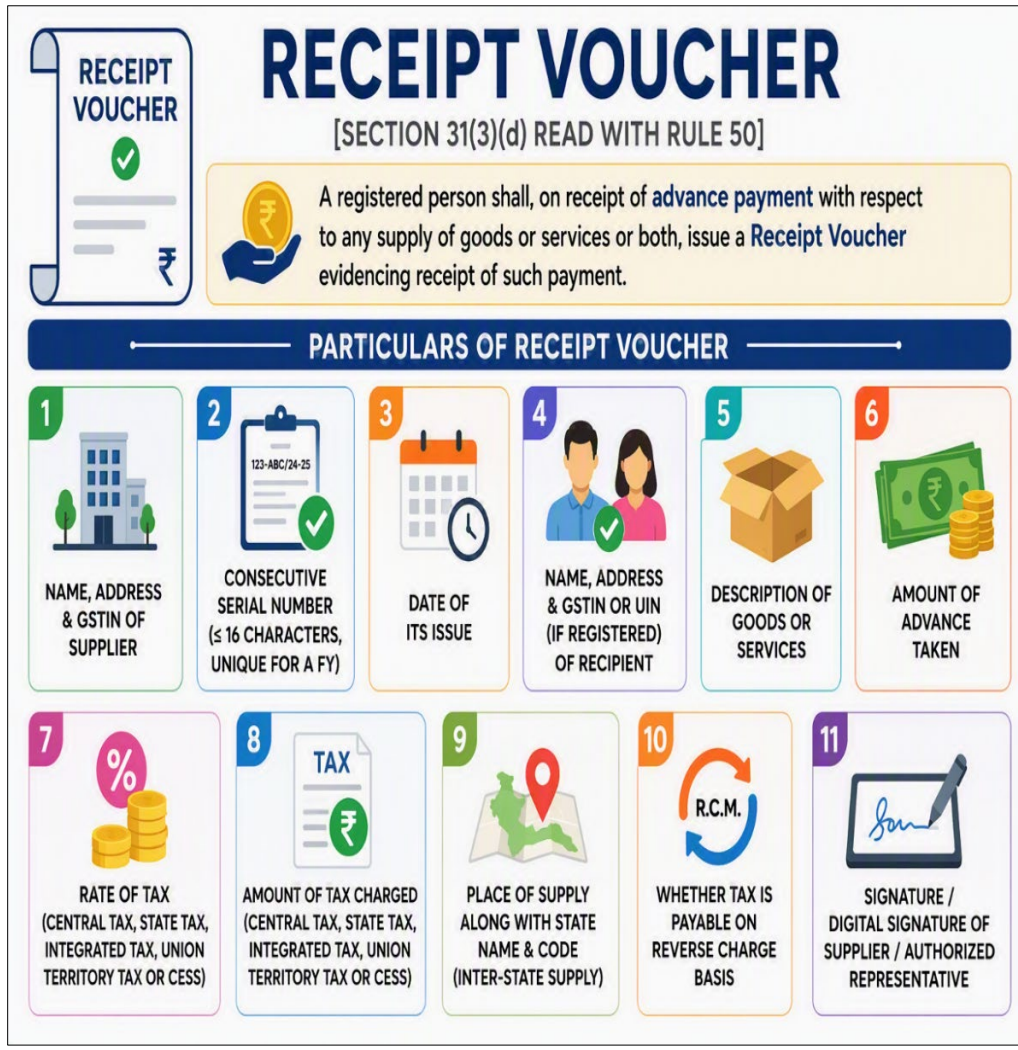
Particulars of Receipt Voucher

Name, address and GSTIN of the supplier;
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash and any combination thereof, unique for a FY
Date of its issue;
Name, address and GSTIN or UIN, if registered, of the recipient;
Description of goods or services;
Amount of advance taken;
Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
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;
Whether the tax is payable on reverse charge basis; and
Signature/digital signature of supplier/his authorized representative

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Where at the time of receipt of advance, rate of tax and/or nature of supply is not determinable

Where at the time of receipt of advance	
(i) rate of tax is not determinable	tax shall be paid at the rate of **18%**
(ii) nature of supply is not determinable	same shall be treated as **inter-State supply**

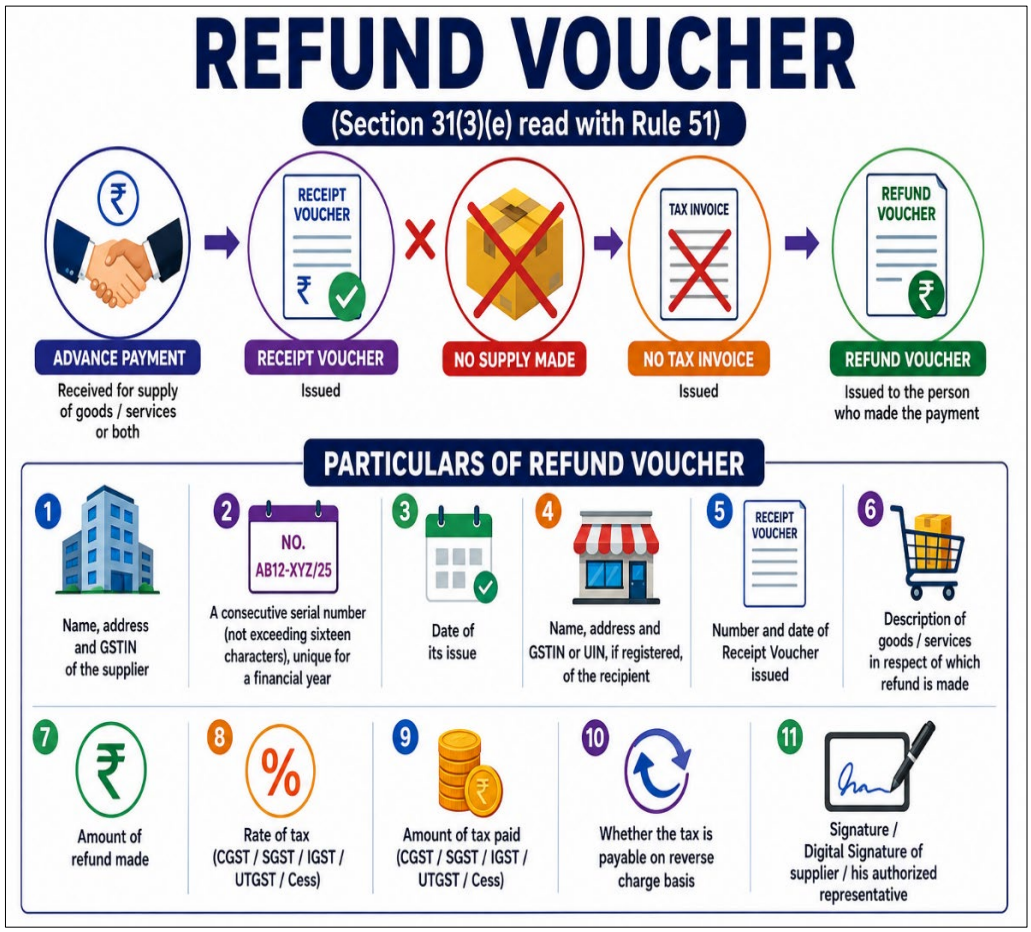


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(v) Refund Voucher [Section 31(3)(e) read with rule 51]

Where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a **Receipt Voucher**, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a **Refund Voucher** against such payment.

(22) Om Furniture Manufacturers had issued Receipt Voucher dated 5th July for ₹ 2,00,000 + ₹ 36,000 GST received in advance from Mr. Sharma. However, on 20th July, Mr. Sharma cancels his order due to a change in requirements and no supply is ultimately made nor is any tax invoice issued. Om Furniture Manufacturers refunds the entire ₹ 2,36,000 (₹ 2,00,000 + ₹ 36,000 GST) to Mr. Sharma and issues a Refund Voucher on 20th July.



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Particulars of Refund Voucher

Name, address and GSTIN of the supplier;
A consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash and any combination thereof, unique for a FY;
Date of its issue;
Name, address and GSTIN or UIN, if registered, of the recipient;
Number and date of Receipt Voucher issued
Description of goods/services in respect of which refund is made
Amount of refund made
Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess)
Amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess)
Whether the tax is payable on reverse charge basis; and
Signature/digital signature of supplier/his authorized representative

(vi) Invoice and Payment Voucher [Section 31(3)(f) & (g) read with rule 46, *rule 47A* and rule 52]

The recipient is liable to pay tax on reverse charge basis where he receives supply of such goods/services/both which are notified for reverse charge purposes under section 9(3). Such supplies can be received from a registered or an unregistered supplier.

Further, a builder/promoter is required to pay GST on reverse charge basis under section 9(4) in one or more of the following cases:

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(i) A builder/promoter must purchase 80% of inputs and input services used in supplying the service from registered persons. In case of shortfall, he's required to pay tax under reverse charge on all such inward supplies (to the extent short of 80% of the inward supplies from registered supplier).

(ii) Where cement is received from an unregistered person, promoter/builder has to pay tax on supply of such cement on reverse charge basis and

(iii) GST on capital goods purchased from unregistered person is payable by the promoter on reverse charge basis.

Invoice to be issued by recipient if he is liable to pay tax under section 9(3)/(4) and receives supplies from an unregistered person

A registered person who is liable to pay tax under reverse charge [under section 9(3)/9(4) of the CGST Act] shall within the prescribed period issue an **invoice** in respect of goods or services or both **received by him from the supplier who is not registered on the date of receipt of goods or services or both.**

Further, the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51. In other words, a supplier registered solely for the purposes of tax deduction at source under section 51[18] of the CGST Act, 2017 shall not be considered as a registered person for the purposes of section 31(3)(f).

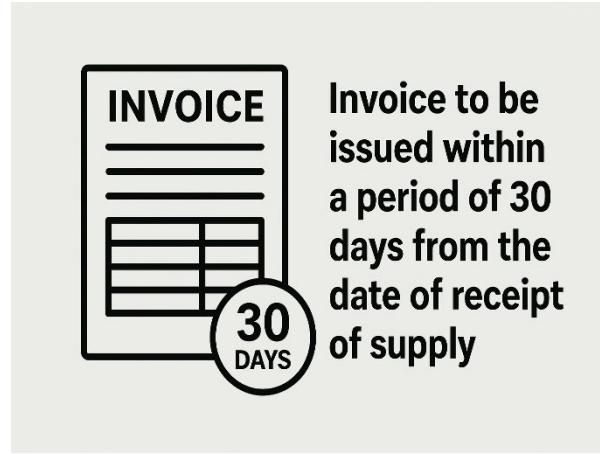
Thus, invoice to be issued by recipient within the prescribed time if he is liable to pay tax under section 9(3)/(4) and receives supplies from an unregistered person

Further, the time limit for issuing tax invoice in case of reverse charge mechanism supplies has been prescribed in rule 47A.

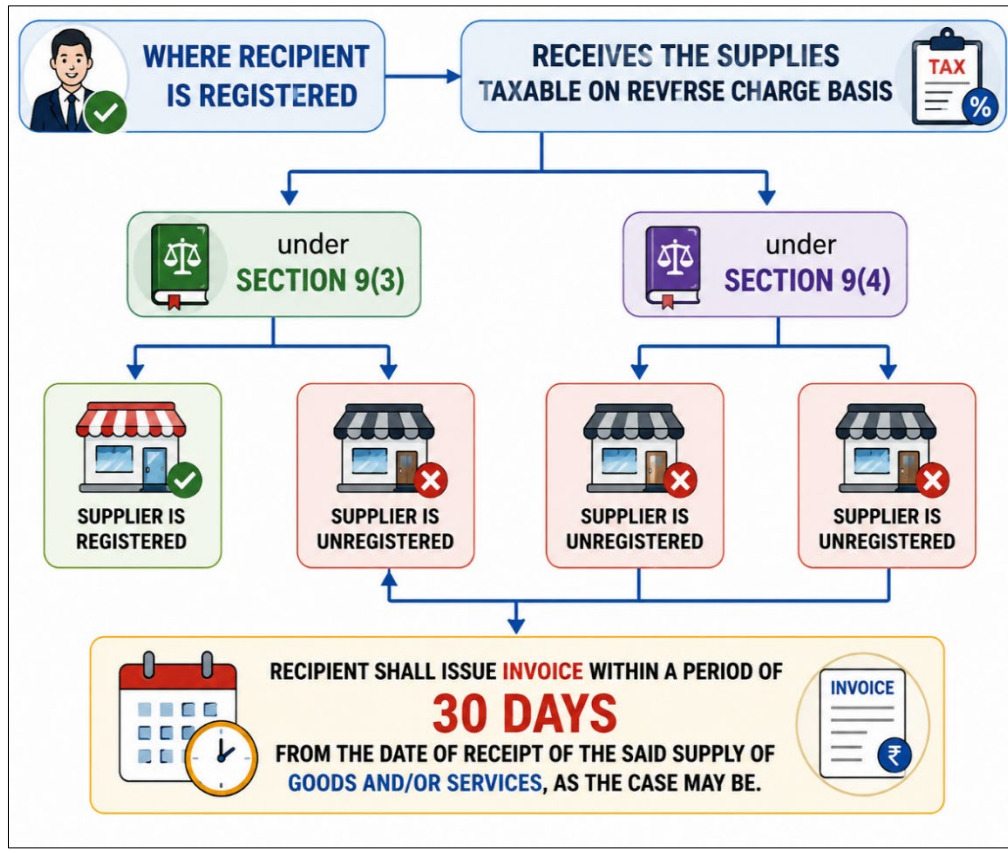
[18] *The provisions of section 51 of the CGST Act, 2017 are discussed in detail in Chapter-11 of this Module of the Study Material.*

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Rule 47A provides that where an invoice referred to in rule 46 is required to be issued under clause (f) of section 31(3) by a registered person, who is liable to pay tax under section 9(3)/9(4), he shall issue the said invoice within a period of 30 days from the date of receipt of the said supply of goods and/or services, as the case may be.



Thus, invoice to be issued within a period of 30 days from the date of receipt of the said supply of goods and/or services, as the case may be.



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Payment voucher to be issued by recipient at the time of making payment if he is liable to pay tax under section 9(3)/(4)

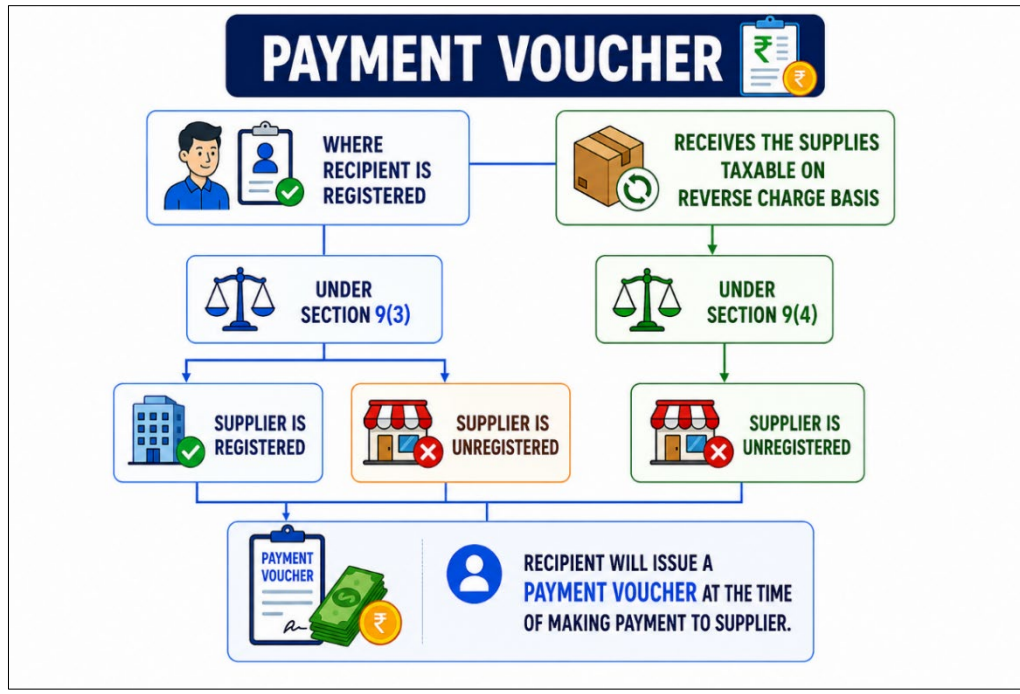


Besides, a registered person who is liable to pay tax under reverse charge [under section 9(3)/9(4) of the CGST Act] shall issue a **Payment Voucher** at the time of making payment to the supplier.

Particulars of Payment Voucher

Name, address and GSTIN of the supplier if registered;
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and any combination thereof, unique for a FY
Date of its issue;
Name, address and GSTIN of the recipient;
Description of goods or services;
Amount paid;
Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
Amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
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; and
Signature/digital signature of supplier/his authorized representative

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(vii) Delivery challan [Rule 55]

Rule 55 specifies the cases where for the purpose of transportation of goods without issue of Invoice, Delivery Challan be issued:

These are provided in the following table:

Nature of supply	Deliver challan to be issued	Particulars of Delivery Challan
(1) Supply of liquid gas **where the quantity at the time of removal** from the place of business of the supplier **is not known**, (2) Transportation of goods for **job work**,	• serially numbered not exceeding 16 characters • in one or multiple series • at the time of removal of goods for transportation	Date and number of the delivery challan Name, address and GSTIN of the consigner, if registered Name, address and GSTIN or UIN of the consignee, if registered HSN code and

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(3) Transportation of goods for reasons **other than by way of supply**, or (4) Such other supplies as may be **notified** by the Board		description of goods, Quantity (provisional, where the exact quantity being supplied is not known) Taxable value Tax rate and tax amount – central tax, state tax, integrated tax, union territory tax or cess, where the transportation is for supply to the consignee Place of supply, in case of inter-state movement Signature



(23) Ganga Industrial Gases Ltd. dispatches a tanker loaded with liquid oxygen from its plant in Odisha to a steel manufacturing unit in West Bengal. Since liquid gas is measured by volume/weight, which can vary slightly during transit due to temperature and pressure changes, the exact quantity actually delivered to the customer cannot be precisely determined at the time the tanker leaves the supplier's premises.

In such a case, Ganga Industrial Gases Ltd. removes the goods on a delivery challan (mentioning a provisional quantity, say "approximately 15,000 kg"), and issues the tax invoice only after delivery, once the actual quantity delivered is measured and confirmed at the recipient's premises using calibrated meters.

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(24) Vishal Furnishings sends a set of premium sofas worth ₹3,00,000 to a hotel in a neighbouring State on an "approval basis," so that the hotel management can inspect and decide whether to purchase them. Since no supply has taken place at the point of removal (the hotel may reject the goods), Vishal Furnishings transports these goods under a delivery challan. If the hotel approves and accepts the sofas, a tax invoice is then issued at that point or within 6 months' from removal, whichever is earlier.

(25) Bharat Textiles Ltd. sends a damaged weaving machine (capital goods) to the manufacturer's service centre in another city for repair. Since this movement is merely for repair and not a supply, the goods are transported under a delivery challan, clearly showing that this is a movement "otherwise than by way of supply," and no tax invoice is required at this stage since no sale is involved.

(26) Priya Handicrafts sends handcrafted items worth ₹2,00,000 to a trade exhibition being held in another State, purely for display and potential sale to visiting buyers (no confirmed sale has taken place yet). The goods are transported under a delivery challan; if and when actual sales are made to buyers at the exhibition, separate tax invoices are issued at that point for each sale.

(27) Suresh Electricals sends a batch of manufactured switches to an accredited testing laboratory in another State for quality certification before they can be sold in the market. Since this movement is for testing purposes and not a supply, a delivery challan accompanies the goods instead of a tax invoice.

A. Delivery challan in Triplicate

The delivery challan shall be prepared **in TRIPLICATE**, in case of supply of goods, in the following manner:

Original copy	**ORIGINAL FOR CONSIGNEE**
Duplicate copy	**DUPLICATE FOR TRANSPORTER**
Triplicate copy	**TRIPLICATE FOR CONSIGNOR**

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B. Declaration in E-way Bill

Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared in E-Way Bill[19].

C. Tax invoice to be issued after delivery of goods

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.

D. Goods transported in SKD/CKD condition or in batches or lots

Where the goods are being transported in a semi knocked down or completely knocked down condition or in batches or lots,

(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) Copies of the corresponding delivery challan shall accompany each consignment 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.

E. Goods may be moved within the State/from the State of registration to another State for supply on approval basis and art works may be sent by artists to galleries for exhibition on delivery challan along with e-way bill wherever applicable

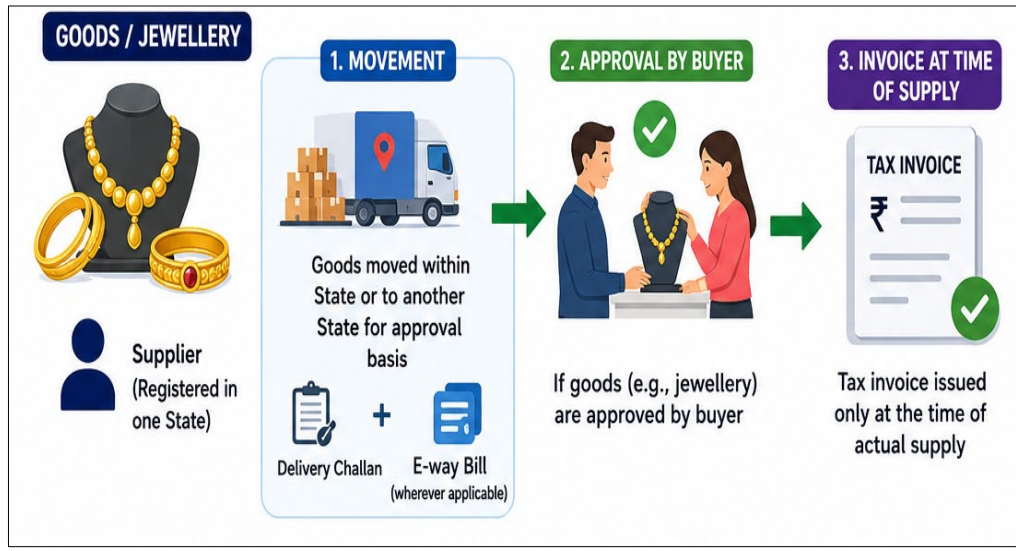
Suppliers of jewellery etc. who are registered in one State may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory

[19] *The provisions of E-way Bill have been discussed in Chapter-10: Accounts and Records; E-way Bill in this Module of the Study Material.*

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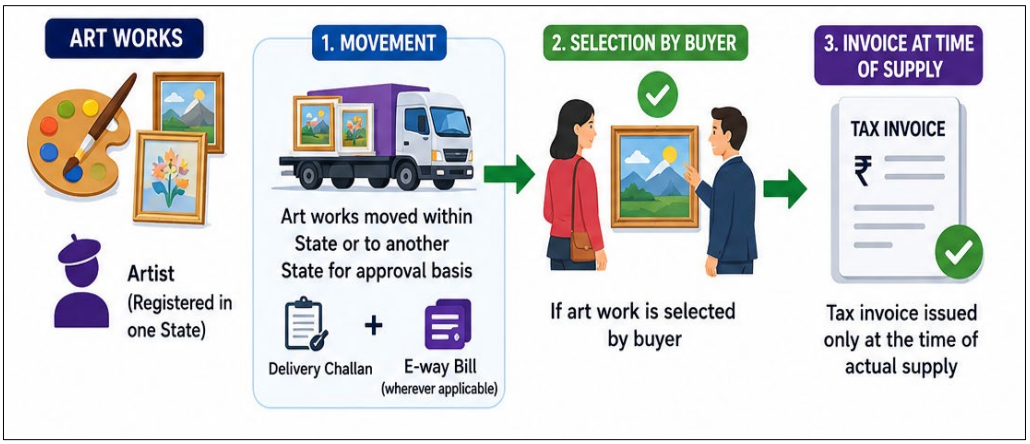
requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. Such goods are also carried within the same State for the purposes of supply.

In view of relevant provisions of rule 55, it is clarified that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified *[Circular No. 10/10/2017 GST dated 18.10.2017]*.



Likewise, in case where artists supply art works in different States - other than the State in which they are registered as a taxable person and if the art work is selected by the buyer, then the supplier issues a tax invoice only at the time of supply, it is clarified that the art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work *[Circular No. 22/22/2017 GST dated 21.12.2017]*.

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(viii) Supplier permitted to issue any document other than tax invoice [Proviso to section 31(2) read with rules 54]

Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which––

(a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(b) tax invoice may not be issued.

Following suppliers may issue a tax invoice, but they are also permitted to issue any other document in lieu of tax invoice, by whatever name called:

Supplier of taxable service	Document in lieu of the tax invoice	
	Optional information	Mandatory information
Insurer/ Banking company/ Financial institution, including NBFC	• Serial number (It is not mandatory for a bank/ insurance company to serially number the invoices/ document).	Other information (other than serial no. and address of recipient) as prescribed for a Tax Invoice, under rule 46. A customer may avail numerous services from the bank / insurer in a given tax

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	• Address of the recipient of taxable service.	period. Such entities may issue a consolidated tax invoice/ statement/ advice, any other document in lieu thereof, by whatever name called may be issued/ made available, physically/ electronically, for supply of services made during a month at the end of the month. However, the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000.
Goods Transport Agency (GTA) supplying services in relation to transportation of goods by road in a **goods carriage**		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

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		GSTIN of the person liable for paying tax whether as consignor, consignee or GTA
		Other information as prescribed for a tax invoice, under rule 46
Supplier of **passenger transportation service**	• Serial number • Address of the recipient of taxable service	Tax invoice shall include ticket in any form, by whatever name called.
		Other information (other than serial no. and address of recipient) as prescribed for a tax invoice, under rule 46. However, signature or digital signature of the supplier or his authorized representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000.
Registered person supplying **services by way of admission to exhibition of cinematograph films in multiplex screens**	Details of recipient of service	Supplier is required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice.
		Other information (other than details of recipient of service) as prescribed for a tax invoice, under rule 46. However, supplier of such service in a screen other than multiplex screens may, at his option, follow the above

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		procedure.

It is important to note here that keeping in view the large number of transactions in banking, insurance and passenger transportation sector, taxpayers need not mention the address of the customer and the serial number in their invoices.

(28) ADFC Bank provides various services to Mr. Anand during the month of July, namely, locker rental charges, account maintenance charges and processing fee for a personal loan. Instead of issuing a separate serially-numbered tax invoice for each individual service as and when rendered, ADFC Bank issues one consolidated bank statement/advice at the end of July, covering all these services together, mentioning GST charged on each service head, without serially numbering the invoice and without mentioning Mr. Anand's address (since both are optional for banks), but includes other prescribed particulars under rule 46. This consolidated statement is deemed to be a valid tax invoice.

(29) Bharat Roadways, a GTA, transports 500 bags of cement (gross weight 25,000 kg) from Shree Cement Factory, Kota, Rajasthan (consignor) to Punjab Building Materials, Ludhiana (consignee), using truck RJ-14-GB-4567 and issues a Consignment Note mentioning the gross weight, consignor/consignee names, place of origin (Kota) and destination (Ludhiana) and the GSTIN of the consignee (who is liable to pay tax under RCM). This Consignment Note is treated as a valid document in lieu of a tax invoice.

(30) Golite Airlines sells a flight ticket to Mr. Rajesh for a Delhi–Mumbai flight. The ticket, containing flight details, fare and GST charged, is issued without a serial number and without mentioning Mr. Rajesh's address (both optional), but includes other prescribed particulars under rule 46. This ticket, by whatever name called, is deemed to be a tax invoice.

(31) A private luxury bus operator issues an online ticket to a passenger travelling from Bengaluru to Hyderabad, mentioning fare, GST amount, seat number and journey details, including other prescribed particulars under rule 46 except a formal serial number or the passenger's address. This ticket is treated as a valid tax invoice for the passenger transportation service

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rendered.

(32) TVR Cinemas (a multiplex) sells an online movie ticket to a customer for a 7:00 PM show, mentioning the film name, seat number, show timing, value and GST charged, but does not capture the customer's name/address on the ticket (this being optional). This electronic ticket is deemed to be a valid tax invoice.

(ix) Tax invoice in case of Input Service Distributor (ISD) [Rule 54(1) & 54(1A)]

An ISD invoice or, as the case may be, an ISD credit note issued by an ISD shall contain the following details:-

Name, address and GSTIN of the ISD
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and any combination thereof, unique for a FY
Date of its issue
Name, address and GSTIN of the recipient to whom the credit is distributed
Amount of credit distributed
Signature/digital signature of ISD/his authorized representative

However, where the ISD is an office of a banking company or a financial institution, including NBFC, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

A registered person, having the same PAN and State code as an ISD, may issue an invoice or, as the case may be, a credit/debit note to transfer the credit of common input services to the ISD, which shall contain the following details:-

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Name, address and GSTIN of the registered person having the same PAN and same State code as ISD
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and any combination thereof, unique for a FY
Date of its issue
GSTIN of supplier of common service and original invoice number whose credit is sought to be transferred to the ISD
Name, address and GSTIN of the ISD
Taxable value**, rate and amount of the credit to be transferred
Signature/digital signature of the registered person/his authorized representative

** The taxable value in the invoice issued hereunder shall be the same as the value of the common services.

(x) Tax invoice or bill of supply to accompany transport of goods [Rule 55A]

Person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.

4. CREDIT AND DEBIT NOTES [SECTION 34]

STATUTORY PROVISIONS

Section 34	***Credit and Debit Notes***
Sub-section	***Particulars***
(1)	*Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned*

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	by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed
(2)	*Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than the 30th day of 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, and the tax liability shall be adjusted in such manner as may be prescribed:* ***Provided that no reduction in output tax liability of the supplier shall be permitted, if the—*** ***(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person*** ***(ii) incidence of tax on such supply has been passed on to any other person, in other cases.***
(3)	*Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient one or more debit notes for supplies made in a financial year containing such particulars as may be prescribed.*
(4)	*Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.*
	Explanation –– For the purposes of this Act, the expression "debit note" shall include a supplementary invoice.

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ANALYSIS

(i) **Issuance of Credit Note:** During the course of trade or commerce, after the invoice has been issued, Credit Note can be issued under the following circumstances:

- The supplier has erroneously declared a value which is more than the actual value of the goods or services provided. (Taxable Value found to exceed the taxable value in respect of such supply)
- The supplier has erroneously declared and charged a higher tax rate or tax amount than what was actually applicable and required to be charged for the said supply of goods and / or services. (Tax Charged exceeds the Tax payable)
- The goods supplied are returned by the Recipient (Sales Return)
- The quality of the goods or services or both supplied is not to the satisfaction of the recipient (Quality issues)
- Any other similar reasons

In order to regularize these kinds of situations, the supplier is allowed to issue a document called as **credit note** to the recipient. Once the credit note has been issued, the tax liability of the supplier will reduce. Simultaneously whenever a Credit Note in consonance with the provisions of Section 34 of the CGST Act, 2017 is issued reducing the liability of GST by the supplier, the corresponding reduction in Input Tax Credit is envisaged at the recipient's end.

The credit note is a convenient and legal method by which the value of the goods or services in the original tax invoice can be amended or revised. The issuance of the credit note easily allows the supplier to decrease his tax liability in his returns without requiring him to undertake any tedious process of refunds.

Section 34(1) provides that where **one or more tax invoices have been issued** for supply of any goods or services or both and the taxable value or tax charged in that/those tax invoice(s) is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are

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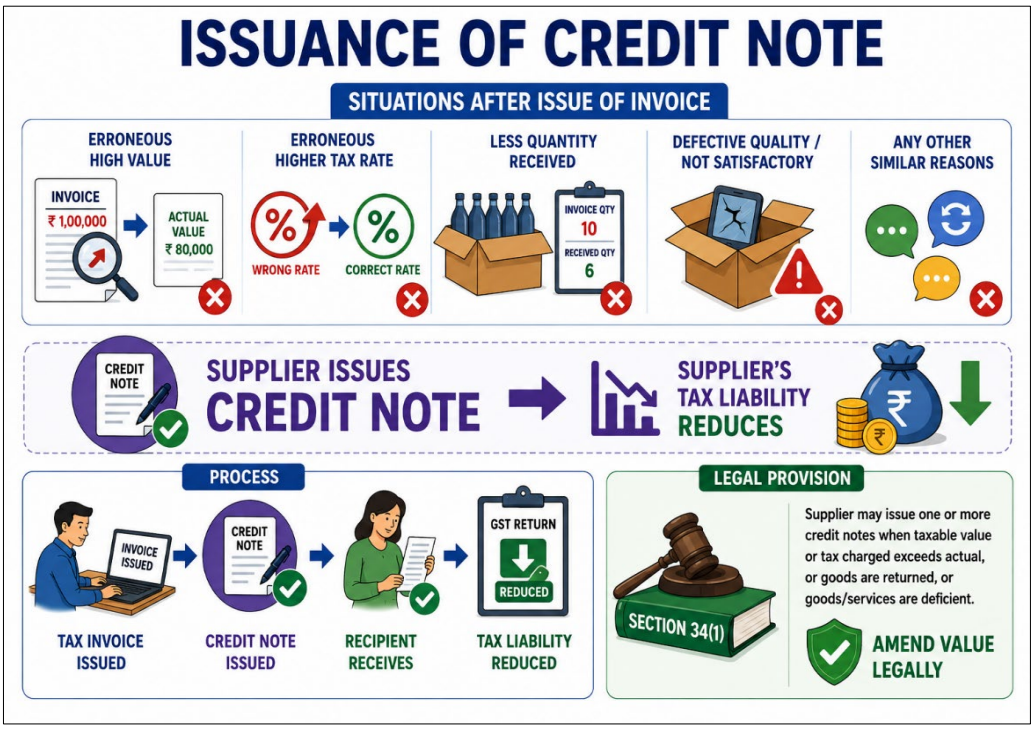
returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient **one or more credit notes for supplies made in a financial year** containing the prescribed particulars. The tax liability shall be adjusted in such manner as may be prescribed.

However, no reduction in output tax liability of the supplier shall be permitted, if:

(i) ITC as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.

Thus, underlying intention is that double benefit is not claimed by anyone in the supply chain. A supplier can reduce his GST liability through a credit note only if the corresponding benefit is genuinely passed on; either the registered recipient reverses the ITC availed or in case of unregistered recipients, the incidence of tax has not been passed on to the customer.



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It is important to note that credit note(s) are not permitted to be issued in case secondary discounts[20] are allowed by the supplier since the tax liability of the supplier does not get reduced in such case. However, supplier can issue financial/ commercial credit note(s) to reduce the value of supply payable by the recipient to the supplier *[Circular 92/11/2019 GST dated 07.03.2019]*. The Tax Liability of the Supplier is not reduced on issuance of Financial / Commercial Credit Notes.



(33) Ganesh Traders supplies 100 units of a product to a customer and while raising the invoice, mistakenly enters the unit price as ₹1,200 instead of the actual agreed price of ₹1,000, resulting in an invoice value of ₹1,20,000 (plus GST) instead of the correct ₹1,00,000 (plus GST). On realizing the error, Ganesh Traders issues a credit note for ₹20,000 plus the corresponding GST amount, thereby reducing his output tax liability to the extent of the excess tax originally charged.

(34) Priya Textiles supplies a batch of cotton fabric taxable @ 5% GST, but mistakenly charges 18% GST on the invoice (due to incorrect HSN classification in the billing software). Since the tax charged (18%) exceeds the tax actually payable (5%) on this supply, Priya Textiles issues a credit note for the excess tax amount (13% of the invoice value), thereby correcting the tax liability and reducing it to the correct 5% rate.

(35) Om Ltd. issues a tax invoice for 500 bags of cement dispatched to a construction site. However, upon delivery, the recipient physically counts and receives only 480 bags (20 bags short, possibly lost or damaged in transit). Since the quantity actually received is less than what was invoiced, Om Ltd.

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[20] *Students may note that conditions for availing post supply discount are proposed to be amended by the Finance Act, 2026. Consequently, when said amendment comes into effect, it will no longer be necessary for post supply discount to be in terms of an agreement existing at the time of supply and capable of being linked invoice-wise. Such discount will be excluded from the value of supply if the supplier issues a credit note and the recipient reverses the proportionate input tax credit. Said provisions have been discussed in detail in Chapter 6 – Value of Supply in Module 1 of this Study Material.*

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issues a credit note for the value and tax corresponding to the 20 short-delivered bags.

(36) Vishal Electronics supplies 50 television units to a retailer, but upon inspection, the retailer finds that 5 units have minor manufacturing defects and are unsellable at full price. As a goodwill gesture, Vishal Electronics agrees to reduce the invoice value by ₹ 50,000 (corresponding to these 5 defective units) instead of taking a full return. Vishal Electronics issues a credit note for ₹50,000 plus applicable GST, reducing its tax liability accordingly.

(37) Radhika Garments supplies a consignment of readymade garments worth ₹80,000 to a boutique, but the entire lot is found to be of substandard stitching quality and is returned in full by the boutique. Radhika Garments issues a credit note for the entire ₹80,000 plus GST, nullifying its tax liability on this transaction completely.

(38) Mahaveer Distributors supplies goods worth ₹10,00,000 to a dealer during the year. It gave post supply discount to the dealers. However, said post supply discount is not allowable as deduction under section 15(3)(b). Mahaveer Distributors cannot issue a GST credit note to reduce its tax liability for this discount. However, as clarified by *Circular No. 92/11/2019 GST dated 07.03.2019*, Mahaveer Distributors may still issue a financial/commercial credit note (without any GST component) purely to reduce the amount payable by the dealer in the books of account, but this will not reduce Mahaveer Distributors' GST output tax liability, since no GST credit note (under section 34) has been issued.

(39) Meena sells a mobile phone to an unregistered retail customer, Rohan, for ₹ 20,000 + ₹ 3,600 GST (Total ₹23,600), which Rohan pays in full. A week later, due to a minor defect, Meena agrees to reduce the price by ₹ 2,000 and issues a credit note for ₹ 2,000 + ₹ 360 GST, refunding this ₹ 2,360 back to Rohan.

Since Meena has returned the tax amount also she originally collected, the incidence of tax no longer lies with Rohan. Meena can reduce her output tax liability by ₹ 360 through this credit note.

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(ii) Issuance of Debit Note: There can be situations when after the invoice has been issued:

- The supplier has erroneously declared a value which is less than the actual value of the goods or services or both provided.
- The supplier has erroneously declared a lower tax rate than what is applicable for the said supply of the goods or services or both supplied.
- Any other similar reasons

In order to regularize the above situations, the supplier is allowed to issue a document called as **debit note** to the recipient.

Section 34(3) provides that where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient one or more debit notes for supplies made in a financial year containing the prescribed particulars.

The issuance of a debit note/supplementary invoice creates additional tax liability. The treatment of a debit note/supplementary invoice is identical to the treatment of a tax invoice as far as returns and payment are concerned.

The debit note/supplementary invoice is a convenient and legal method by which the value of the goods and/or services in the original tax invoice can be enhanced. The issuance of the debit note allows the supplier to pay his enhanced tax liability in his returns without requiring him to undertake any other tedious process.

It is to be noted that a debit note issued by the supplier in accordance with the provisions of Section 34 of CGST Act, 2017 is a valid document to take Input Tax Credit at the end of the recipient [Rule 36(1)(c) of CGST Rules, 2017].



(40) Anand Steels supplies 200 MT of steel rods to a construction company at an agreed price of ₹55,000 per MT, but while raising the invoice, mistakenly enters the rate as ₹50,000 per MT, resulting in an invoice value of ₹1,00,00,000 instead of the correct ₹1,10,00,000 (plus

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applicable GST on each). On discovering the error, Anand Steels issues a debit note for the shortfall of ₹10,00,000 along with the corresponding GST amount, thereby enhancing its output tax liability to reflect the correct value of supply.

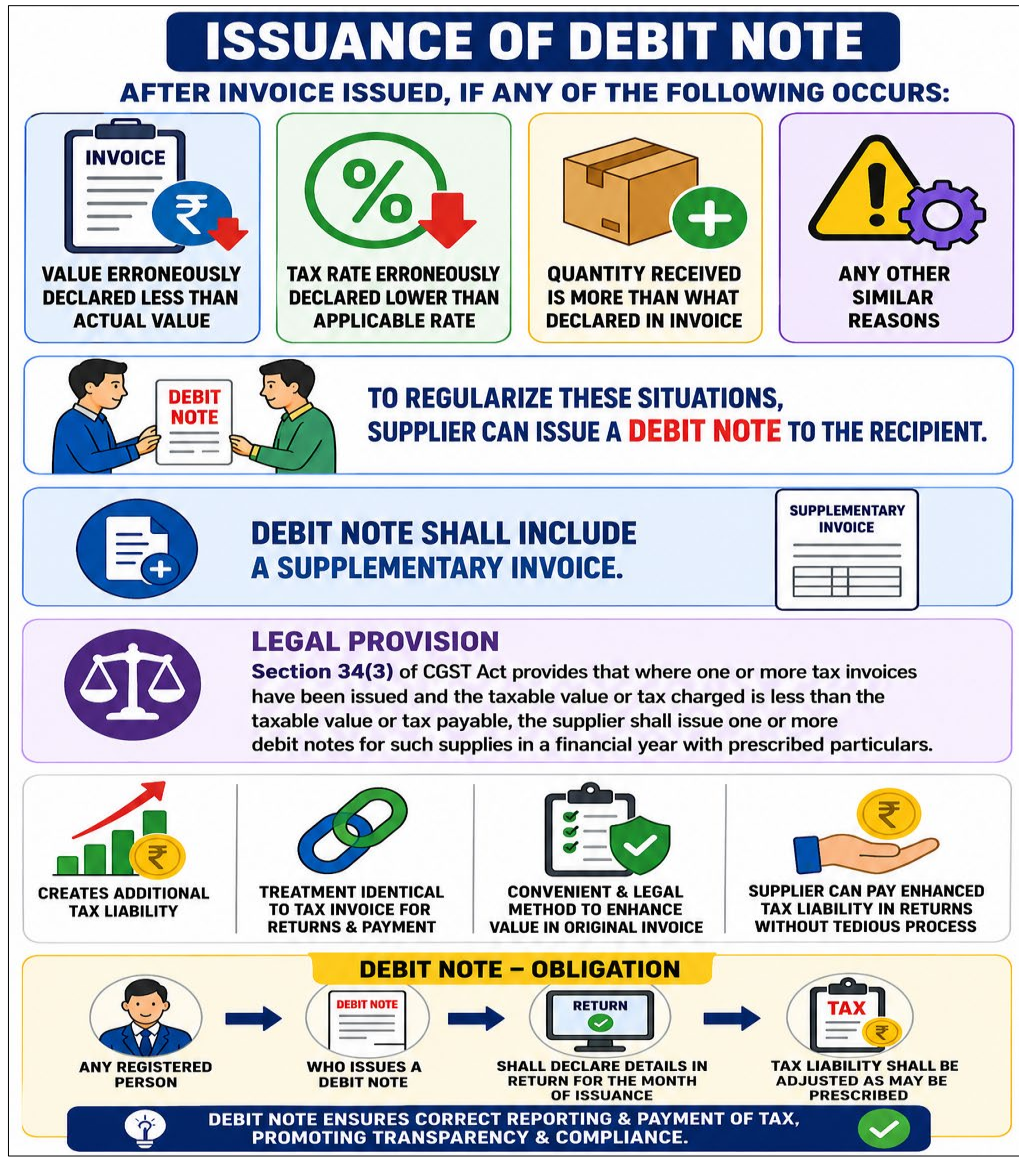
(41) Meera Electronics supplies air conditioners taxable at 18% GST, but mistakenly charges only 5% GST on the original invoice due to an incorrect HSN code mapping in the billing system. Since the tax actually charged (5%) is less than the tax payable (18%) on this supply, Meera Electronics issues a debit note for the differential tax amount (13% of invoice value), thereby correcting its tax liability upward to the applicable 18% rate.

(42) Om Ltd. issues a tax invoice for 500 bags of cement dispatched to a construction site. However, upon physical verification at the site, the recipient finds that 520 bags were actually delivered (20 bags in excess of what was invoiced, perhaps due to a loading error at the warehouse). Since the recipient has received more goods than what was originally invoiced, Om Ltd. issues a debit note for the value and tax corresponding to these additional 20 bags.

(43) Suresh Machinery Pvt. Ltd. supplies an industrial machine along with ancillary installation services, but subsequently, the customer requests certain additional customization work after the original invoice has already been raised, agreeing to pay an extra ₹2,00,000 for this additional scope. Since this additional consideration relates to the same supply/contract and increases the value beyond what was originally invoiced, Suresh Machinery Pvt. Ltd. issues a debit note for ₹2,00,000 plus applicable GST, to account for this enhanced value of supply.

(44) Continuing the Anand Steels example, the debit note issued for ₹10,00,000 (value) plus ₹1,80,000 GST (at 18%) is treated exactly like a regular tax invoice for return-filing purposes. Anand Steels must report this debit note in its GSTR-1 for the month/period in which it is issued and pay the additional ₹1,80,000 GST through its GSTR-3B for that period, just as it would for any fresh outward supply, without needing to revise or reopen the original invoice or undertake any separate rectification process.

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(iii) Details of Debit Note/Credit Note to be declared in return

I. Credit Note:



Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than:

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(i) 30th November following the end of the financial year in which such supply was made,

or

(ii) the date of furnishing of the relevant annual return,

whichever is earlier.

A single Credit / Debit Note may also be issued against more than one invoice to reduce / increase the tax liability.

Procedure in case of return of time expired medicines/drugs

It is a common trade practice in the pharmaceutical sector that the drugs or medicines are sold by the manufacturer to the wholesaler and by the wholesaler to the retailer on the basis of an invoice/bill of supply as case may be. Such goods have a defined life term which is normally referred to as the date of expiry. Goods which have crossed their date of expiry are colloquially referred to as time expired goods and are returned back to the manufacturer, on account of expiry, through the supply chain.

In case of return of time expired medicines/drugs, either of the following two options can be followed:

(A) Return of time expired goods to be treated as fresh supply

In case the person returning the time expired goods is:

- **A registered person (other than a composition taxpayer):** he may, at his option, return the said goods by treating it is as a fresh supply and thereby issuing an invoice for the same (hereinafter referred to as the, "return supply"). The value of the said goods as shown in the invoice on the basis of which the goods were supplied earlier may be taken as the value of such return supply. The wholesaler/ manufacturer, who is the recipient of such return supply, shall be eligible to avail ITC of the tax levied on the said return supply subject to the fulfilment of conditions specified in section 16 of the CGST Act.

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- **A composition supplier:** he may return the said goods by issuing a bill of supply and pay tax at the rate applicable to a composition taxpayer. No ITC will be available to recipient of return supply.
- **An unregistered person:** he may return the said goods by issuing any commercial document without charging any tax on the same.

Where the time expired goods which have been returned by the retailer/wholesaler are destroyed by the manufacturer, ITC treatment in such case has already been discussed in Chapter 7: Input Tax Credit in this Module of the Study Material.

(B) Return of time expired goods by issuing Credit Note

The manufacturer/wholesaler who has supplied the goods to the wholesaler/ retailer has the option to issue a credit note in relation to the time expired goods returned. Retailer/wholesaler may return the time expired goods by issuing a delivery challan.

If the credit note is issued within the time limit specified in Point (iii)(I.) above, the tax liability may be adjusted by the supplier, subject to the condition that the person returning the time expired goods has either not availed the ITC or if availed has reversed the ITC so availed against the goods being returned.

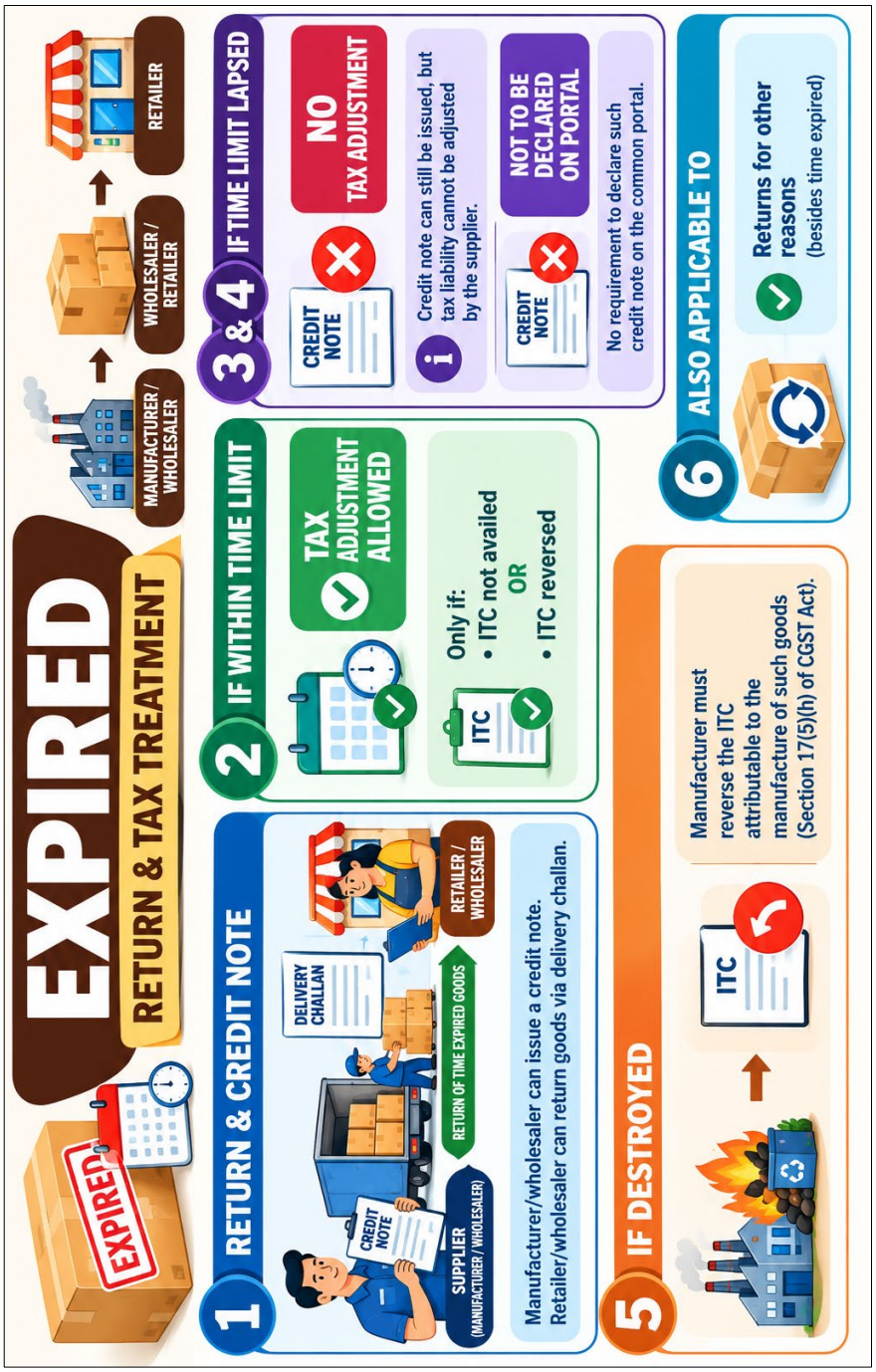
However, if said time limit has lapsed, a credit note may still be issued by the supplier for such return of goods, but the tax liability cannot be adjusted by him in his hands.

Further, if time expired goods are returned beyond the time period specified in Point (iii)(I.) and a credit note is issued consequently, there is no requirement to declare such credit note on the common portal by the supplier (i.e. by the person who has issued the credit note) as tax liability cannot be adjusted in this case.

Where such returned time expired goods are destroyed by the manufacturer, he/she is required to reverse the ITC attributable to the manufacture of such goods, in terms of section 17(5)(h).

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The clarification may also be applicable to return of goods for reasons other than being time expired. *[Circular No. 72/46/2018 GST dated 26.10.2018]*.



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Examples 45-46

Date of Supply*	Date of return**	Treatment in terms of tax liability & credit
01.07.2025	20.09.2026	Credit note will be issued by supplier (manufacturer/ wholesaler) and the same to be uploaded by him on the common portal. Subsequently, tax liability can be adjusted by such supplier provided the recipient (wholesaler / retailer) has either not availed the ITC or if availed has reversed the ITC.
01.07.2025	10.01.2027	Credit note will be issued by the supplier (manufacturer / wholesaler) but there is no requirement to upload the same on the common portal. Subsequently, tax liability cannot be adjusted by such supplier. The ideal course of action in this case would be that the retailer / wholesaler returning the time expired goods should issue a tax invoice treating the same as fresh supply.

** of goods from manufacturer/ wholesaler to wholesaler/ retailer*

***of time expired goods from retailer/ wholesaler to wholesaler/ manufacturer*

Assume that annual return is filed in above cases on 31.12.2026.

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II. Debit Note:

Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued. The tax liability shall be adjusted in such manner as may be prescribed.

(iv) Particulars of the Debit and Credit Notes [Rule 53(1A)]

There is no prescribed format, but credit and debit note issued by a supplier must contain the following particulars, namely:–

Name, address and GSTIN of the supplier.
Nature of the document.
A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash and any combination thereof, unique for a FY.
Date of issue of the document.
Name, address and GSTIN or UIN, if registered, of the recipient.
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.
Serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply.
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
Signature/digital signature of the supplier/his authorized representative.

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5. PROHIBITION OF UNAUTHORISED COLLECTION OF TAX [SECTION 32]

A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act. No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.



(47) Rujuta is engaged in providing grooming services. She is not registered under GST law as her turnover is below the threshold limit. Rujuta cannot collect tax on the grooming services provided by her as a person who is not a registered person cannot collect any amount by way of tax under GST law in respect of any supply of goods or services or both.

(48) Dhriti Bakers supplies fresh bread which is fully exempt from GST. However, while billing a bulk order to a hotel, Dhriti Bakers adds GST @ 5% on the invoice and collects this amount from the hotel.

Since the supply itself is exempt, no tax is payable at all and hence, collecting any amount as "tax" on this supply, whether Dhriti Bakers is registered or not, amounts to unauthorised collection of tax under section 32 and the amount so collected must be deposited with the Government.

6. AMOUNT OF TAX TO BE INDICATED IN TAX INVOICE AND OTHER DOCUMENTS [SECTION 33]

Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.

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(49) Om Electronics makes an intra-State supply of a washing machine for a total price of ₹23,600 (Value + GST @ 18%). On the tax invoice, Om Electronics must prominently and separately indicate:

Taxable value: ₹20,000

- CGST @ 9%: ₹1,800
- SGST @ 9%: ₹1,800
- Total invoice value: ₹23,600

This separate, prominent disclosure of the tax amount, which forms part of the overall price, is mandatory under section 33, so that the customer clearly knows how much of the total price represents tax.

(50) Priya Furniture Mart sells a sofa set to a customer for a lump-sum, all-inclusive price of ₹47,200, without breaking up the invoice into taxable value and tax amount. The bill simply says "Total amount payable: ₹47,200," with no mention of GST separately. Even though GST is legally embedded within this ₹47,200 (since it is a consideration for a taxable supply), failing to prominently indicate the tax component separately on the invoice violates section 33, since the law requires the tax amount to be clearly and separately shown in all documents relating to assessment, tax invoice, and similar documents, not merged invisibly into a single composite figure.

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LET US RECAPITULATE

Who can raise a tax invoice?

Registered Person

- Supplying taxable goods or services
- Receiving taxable goods or services from unregistered supplier

Time limit for issuance of invoice

Taxable supply

- **Goods**
  - Involving movement of goods → At the time of removal
  - No movement of goods → At the time of delivery
  - Sale or return supplies → Before or at the time of supply, or within 6 months from the removal – whichever is earlier
- **Services**
  - Within 30 days** from the supply of services → **45 days for Insurance, Banking

In case of continuous supply of goods

- before/at the time each successive statements of accounts is issued or each successive payment is received

In case of continuous supply of services

due date of payment is ascertainable from the contract	on/before due date of payment
not so ascertainable	before/at the time of receipt of payment
payment is linked to the completion of an event	on/before the date of completion of that event

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Important contents of tax invoice

Name, address & GSTIN of supplier	Consecutive Serial Number & date of issue	Name, address & GSTIN of recipient, if registered	Name & address of recipient alongwith delivery address , name & State code, if not registered
HSN	Description of goods or services	Quantity in case of goods	Total Value of supply
Taxable Value of supply	Tax rate – Central tax & State tax or Integrated tax, cess	Amount of tax charged	Place of supply
Address of delivery where different than place of supply	Tax payable on reverse charge basis	Signature of supplier or authorised signatory - not req. if e-invoice issued as per IT Act, 2000	QR code having embedded IRN in it - in case if e-invoice issued

Manner of issuing the invoice

Supply of Goods	**Supply of services**
Triplicate	Duplicate
Original copy for recipient Duplicate copy for transporter; and Triplicate copy for supplier	Original copy for recipient; and Duplicate copy for supplier
The serial number of invoices issued during a month / quarter shall be furnished electronically in FORM GSTR-1.	

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E-invoicing

A. Class of persons mandatorily required to issue e-invoice [hereinafter referred to as notified persons]

All registered businesses

+

with an aggregate turnover (based on PAN) greater than ₹ 5 crore

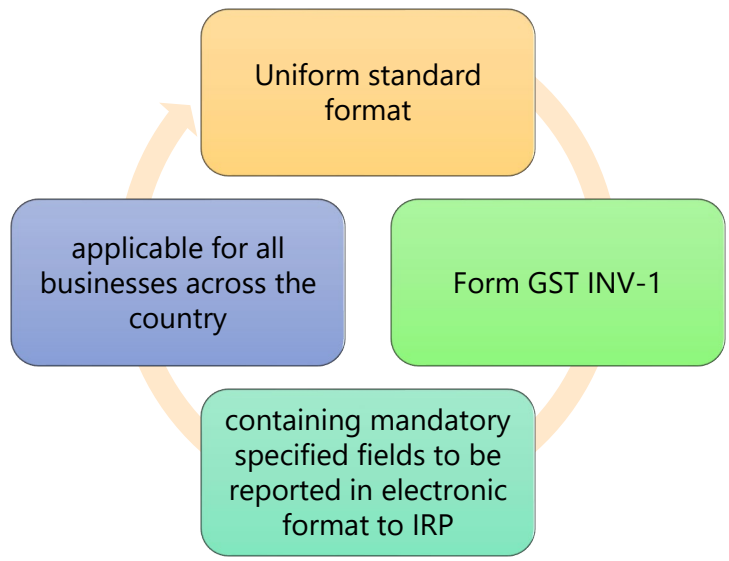
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in any preceding financial year from 2017-18 onwards

→ Required to issue E-invoice

B. Important terms

E-invoice schema



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Invoice Registration Portal [IRP]

website
for uploading or reporting of invoices
by notified persons

Invoice Reference Number [IRN]

Unique reference number

generated and returned by IRP

on successful registration of e-invoice

GST invoice will be valid only with a valid IRN

C. Advantages of e-invoicing

- Auto-reporting of invoices into GST return
- Auto-generation of e-way bill
- Substantial reduction in transcription errors
- Early payment
- Cost reduction
- Improved efficiency of business
- Reduction of tax evasion
- Elimination of fake invoices

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D. Situations in which e-invoicing is applicable

Supply of goods and/or services to a registered person by notified person [B2B supplies]	•Applicable
Exports by notified persons	•Applicable
B2C supplies by notified persons	•Not applicable
Invoices issued by Input Service Distributor	•Not applicable
Supplies made by notified person, tax on which is payable under reverse charge under section 9(3)	•Applicable
Where specified category of supplies are received by notified persons from unregistered persons [attracting reverse charge under section 9(4)] or through import of services	•Not applicable
Import of goods (Bills of Entry)	•Not applicable

E. No requirement of issuing invoice copies in triplicate/duplicate

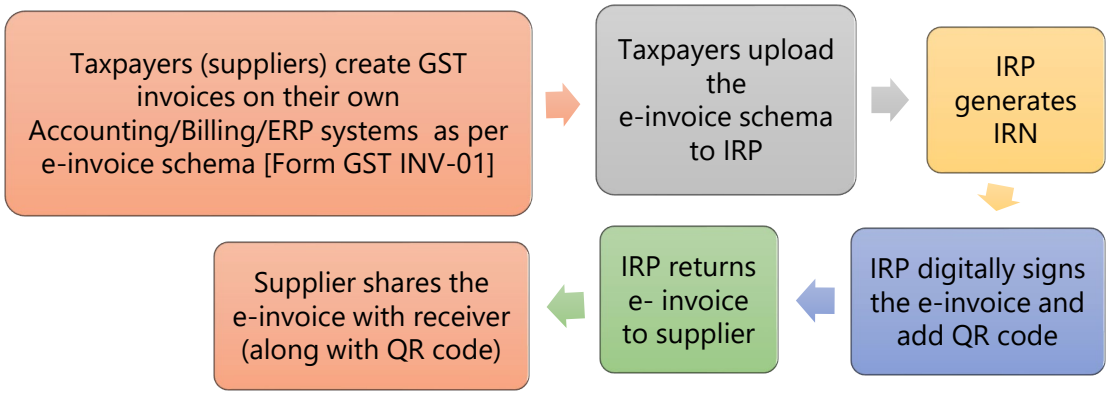
Where e-invoicing is applicable → No need of issuing invoice copies in triplicate/duplicate

F. Exemption from e-invoicing

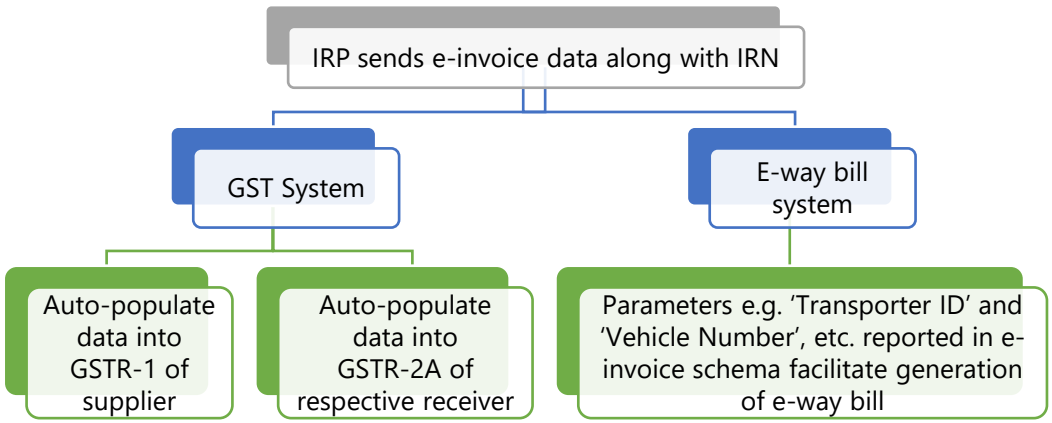
- Special Economic Zone units
- Insurer/banking company/financial institution including NBFC
- GTA supplying services in relation to transportation of goods by road in a goods carriage
- Supplier of passenger transportation service
- Person supplying services by way of admission to exhibition of cinematograph films in multiplex screens

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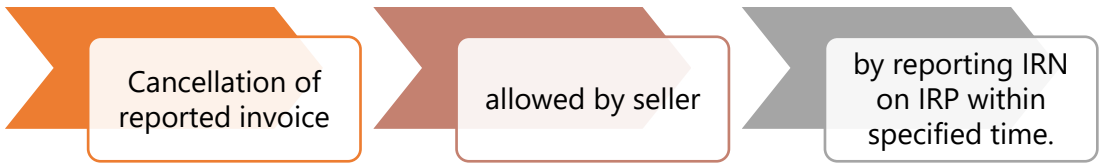
G. Overall work flow of e-invoice



H. Generation of e-way bill/populating relevant parts of GST return through e-invoicing data

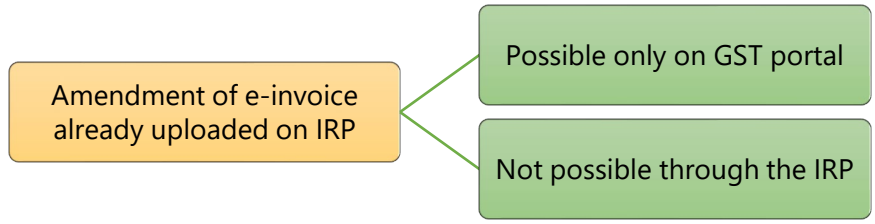


I. Cancellation of reported invoice



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J. Amendment of reported invoice



Revised Tax Invoice

Revised Tax Invoices to be issued in respect of taxable supplies effected during this period

Effective date of registration

Date of issuance of certificate of registration

Consolidated Revised Tax Invoice (CRTI) may be issued in respect of taxable supplies made to an **unregistered recipient** during this period

In case of Inter-State supplies, where the value of a supply does not exceed ₹ 2,50,000, a **CRTI** may be issued separately in respect of all unregistered recipients located in a State.

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Consolidated Tax Invoice

Tax invoice is not required to be issued

- Value of supply < ₹200
- Recipient is unregistered
- Recipient does not require such invoice

Consolidated Tax Invoice shall be issued for such supplies at the close of each day in respect of all such supplies

Bill of Supply

Registered Person

- Supplying exempted goods or services or both
- Paying tax under composition levy

✗ **Tax Invoice**

✓ **Bill of Supply**

Receipt Voucher

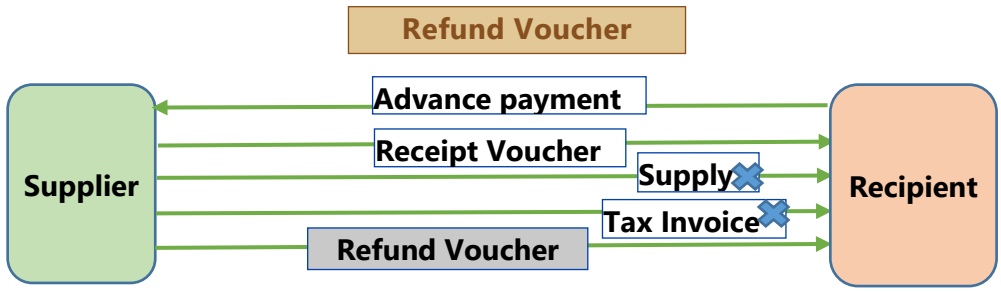
Supplier ← **Advance payment** ← **Recipient**

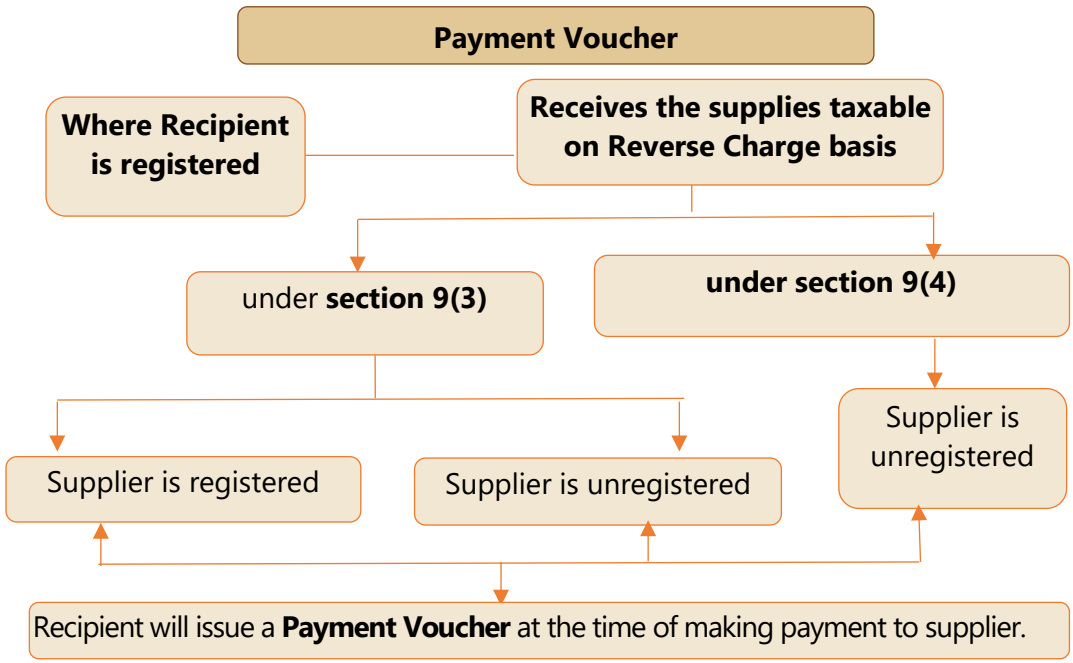
Supplier → **Receipt Voucher** → **Recipient**

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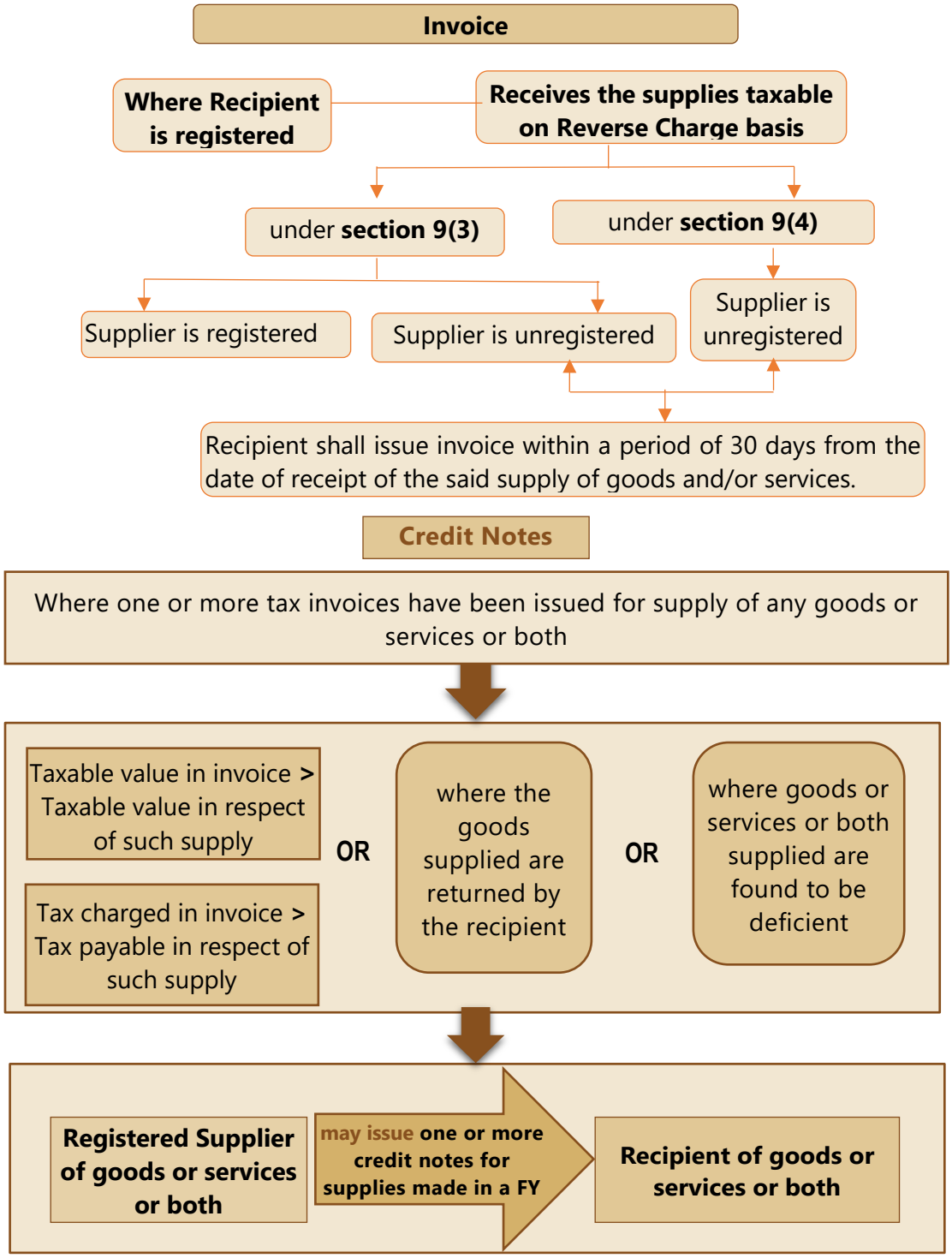
Where at the time of receipt of advance, rate of tax/ nature of supply is not determinable

Where at the time of receipt of advance	
(i) rate of tax is not determinable	tax shall be paid at the rate of **18%**
(ii) nature of supply is not determinable	same shall be treated as **inter-State supply**

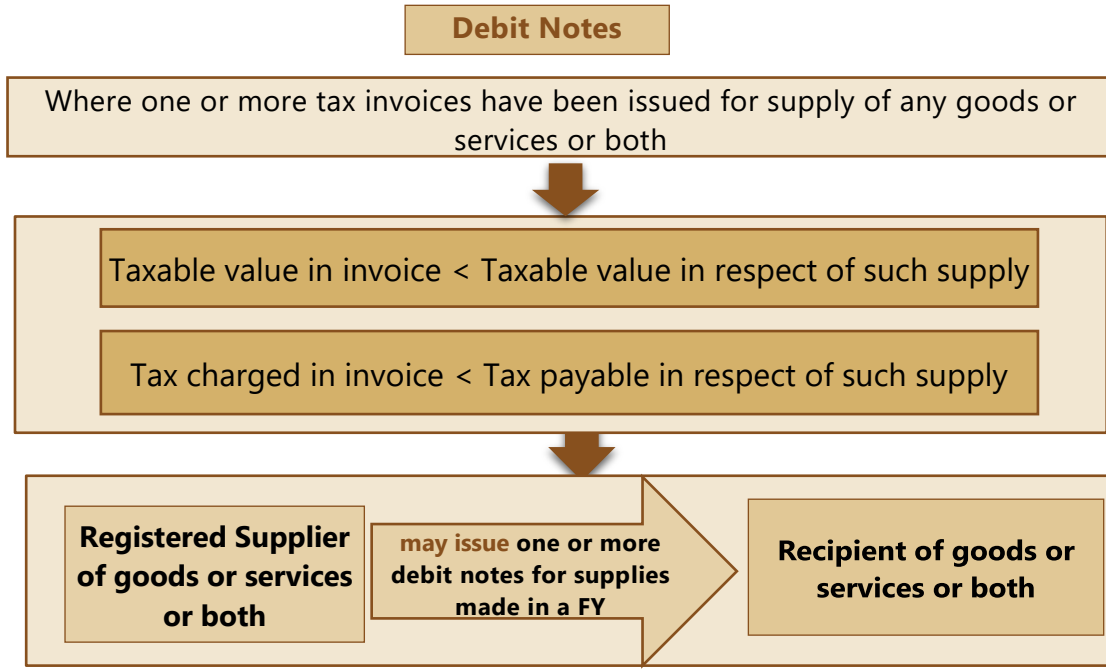




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TEST YOUR KNOWLEDGE

1. *Jai, a registered supplier, runs a general store in Ludhiana, Punjab. Some of the goods sold by him are exempt whereas some are taxable. You are required to advise him on the following issues:*

   (i) Whether Jai is required to issue a tax invoices in all cases, even if he is selling the goods to the end consumers?

   (ii) Jai sells some exempted as well as taxable goods valuing ₹ 5,000 to a school student. Is he mandatorily required to issue two separate GST documents?

   (iii) Jai wishes to know whether it's necessary to show tax amount separately in the tax invoices issued to the customers. You are required to advise him.

2. *Avtaar Enterprises, Kanpur started trading exclusively in ayurvedic medicines from July 1. Its turnover exceeded ₹40 lakh on October 3. The firm applied for registration on October 31 and was issued registration certificate on November 5.*

   Examine whether any revised invoice can be issued in the given scenario. If the answer to the first question is in affirmative, determine the period for which the revised invoices can be issued as also the last date up to which the same can be issued.

3. *Discuss the provisions relating to issue of an invoice/document in the following circumstances:*

   (i) Advance payment is received against a supply, but subsequently no supplies are made.

   (ii) Goods are sent on approval for sale or return and are removed before the supply takes place.

   (iii) Mr. Mohan provides continuous supply of services to his client, where the due date of payment for such services is not ascertainable. No advance has been received in this behalf.

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4. *Pari & Sons is an unregistered dealer of taxable supplies in Kerala. On 10th August, aggregate turnover of Pari & Sons exceeded ₹ 20,00,000. The firm applied for registration on 27th August and was granted the registration certificate on 1st September.*

Under CGST Rules, 2017, you are required to advise Pari & Sons as to what is the effective date of registration in its case. It has also sought your advice regarding period for issuance of revised tax invoices.



ANSWERS

1. **(i)** No, he is not required to issue tax invoice in all cases. As per section 31(1), every registered person supplying taxable goods is required to issue a 'tax invoice'. Section 31(3)(c) stipulates that every registered person supplying exempted goods is required to issue a bill of supply instead of tax invoice.

Further, rule 46A provides that a registered person supplying taxable as well as exempted goods or services or both to an un-registered person may issue a single 'invoice-cum-bill of supply' for all such supplies.

However, as per section 31(3)(b) read with rule 46 and 49, a registered person may not issue a tax invoice/bill of supply if:

(i) value of the goods supplied <₹ 200,

(ii) the recipient is unregistered; and

(iii) the recipient does not require such invoice.

Instead, such registered person shall issue a Consolidated Tax Invoice/bill of supply for such supplies at the close of each day in respect of all such supplies.

(ii) As per rule 46A, 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. Thus, there is no need to issue a tax invoice and a bill of supply

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separately to the school student in respect of supply of the taxable and exempted goods respectively.

(iii) As per section 33, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.

As per rule 46(m), a tax invoice shall contain the various particulars*, inter alia,* namely, amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

Hence, Jai has to show the tax amount separately in the tax invoices issued to customers.

2. As per section 31(3)(a), a registered person may, within one month from the date of issuance of certificate of registration, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him.

Further, rule 10(2) lays down that the registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of 30 days from such date.

In the given case, Avtaar Enterprises has applied for registration within 30 days of becoming liable for registration. Thus, the effective date of registration is the date on which Avtaar Enterprises became liable for registration i.e., October 3. Therefore, since in the given case there is a time lag between the effective date of registration (October 3) and the date of grant of certificate of registration (November 5), revised invoices can be issued. The same can be issued for supplies made during this intervening period i.e., for the period beginning with October 3 till November 5. Further, the revised invoices can be issued for the said period till December 5.

3. **(i)** As per section 31(3)(e), where advance payment is received against a supply for which receipt voucher has been issued, but subsequently no supplies are made and no tax invoice is issued in pursuance thereof, a refund voucher may be issued to the person who had made the advance payment.

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(ii) As per section 31(7), where the goods are sent on approval for sale or return and are removed before the supply takes place, the invoice shall be issued before or at the time of supply or 6 months from the date of removal, whichever is earlier.

(iii) As per section 31(5)(b), in case of continuous supply of services, where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment

4. Section 22(1) provides that every supplier is liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds the threshold limit (₹ 20 lakh).

Section 25(1) provides that a supplier whose aggregate turnover in a financial year exceeds the threshold limit in a State/UT is liable to apply for registration within 30 days from the date of becoming liable to registration (i.e., the date of crossing the threshold limit).

Where the application is submitted within the said period, the effective date of registration is the date on which the person becomes liable to registration vide rule 10(2); otherwise it is the date of grant of registration in terms of rule 10(3).

In the given case, since Pari & Sons have applied for registration on 27th August which is within 30 days from the date of becoming liable to registration (10th August), its effective date of registration is 10th August.

Further, every registered person who has been granted registration with effect from a date earlier than the date of issuance of registration certificate to him, may issue revised tax invoices in respect of taxable supplies effected during this period within one month from the date of issuance of registration certificate [Section 31(3)(a) read with rule 53(2)].

In view of the same, Pari & Sons may issue revised tax invoices against the invoices already issued during the period between effective date of registration (10th August) and the date of issuance of registration certificate (1st September), on or before 1st October.

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AMENDMENTS MADE VIDE THE FINANCE ACT, 2026

The Finance Act, 2026 has come into force from 30.03.2026. However, most of the amendments made under the CGST Act and the IGST Act vide the Finance Act, 2026 would become effective only from a date to be notified by the Central Government in the Official Gazette. Such a notification has not been issued till 30.04.2026. Therefore, the applicability or otherwise of such amendment for May 2027 and November 2027 examinations shall be informed by the ICAI by way of an announcement.

In the table given below, the existing provisions of section 34(1) of the CGST Act, 2017 are compared with the provisions as amended by the Finance Act, 2026.

Once the announcement for applicability of such amendments for examination(s) is made by the ICAI, students should read the amended provisions given hereunder in place of the related provisions discussed in the chapter.

Section 34	Existing provisions	Provisions as amended by the Finance Act, 2026	Remarks
(1)	*Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or*	*Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or*	Section 34 is to be amended so as to include the reference of section 15 in the said section.

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	both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.	*both supplied are found to be deficient* ***or where a discount referred to in clause (b) of sub-section (3) of section 15 is given****, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.*	

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Annexure

UPLOADING OF E-INVOICES ON INVOICE REGISTRATION PORTAL (IRP)

Under E-Invoicing, all the invoices created by accounting software will be authenticated electronically by GSTN for further use (like return preparation, E-way bill creation).

There are lots of myths or misconception about e-invoice. E-Invoice does not mean generation/creation of invoice from central portal or tax department because practically it is not possible it will create unnecessary restrictions on trade and industry and different industry have different business requirement, which cannot be met out by software.

E-Invoice is a submission of already generated Invoices from accounting software to GST Portal and we all are aware that there are hundreds of accounting & billing software, which generate invoices, but they all use their own formats to store information electronically and data in such different formats which GST System cannot understand, hence it was not possible to submit the data from accounting software to GST System.

So, need was felt to issue a standard format (Schema) in which data will be shared with other systems, although from user's prospective it's same as earlier, there would not be any change in print or electronically creation of invoice. Only standard schema needs to be implemented by all the accounting and billing software, so that it can generate JSON of each invoice in such format which can be uploaded on GST Portal for further authentication and approval.

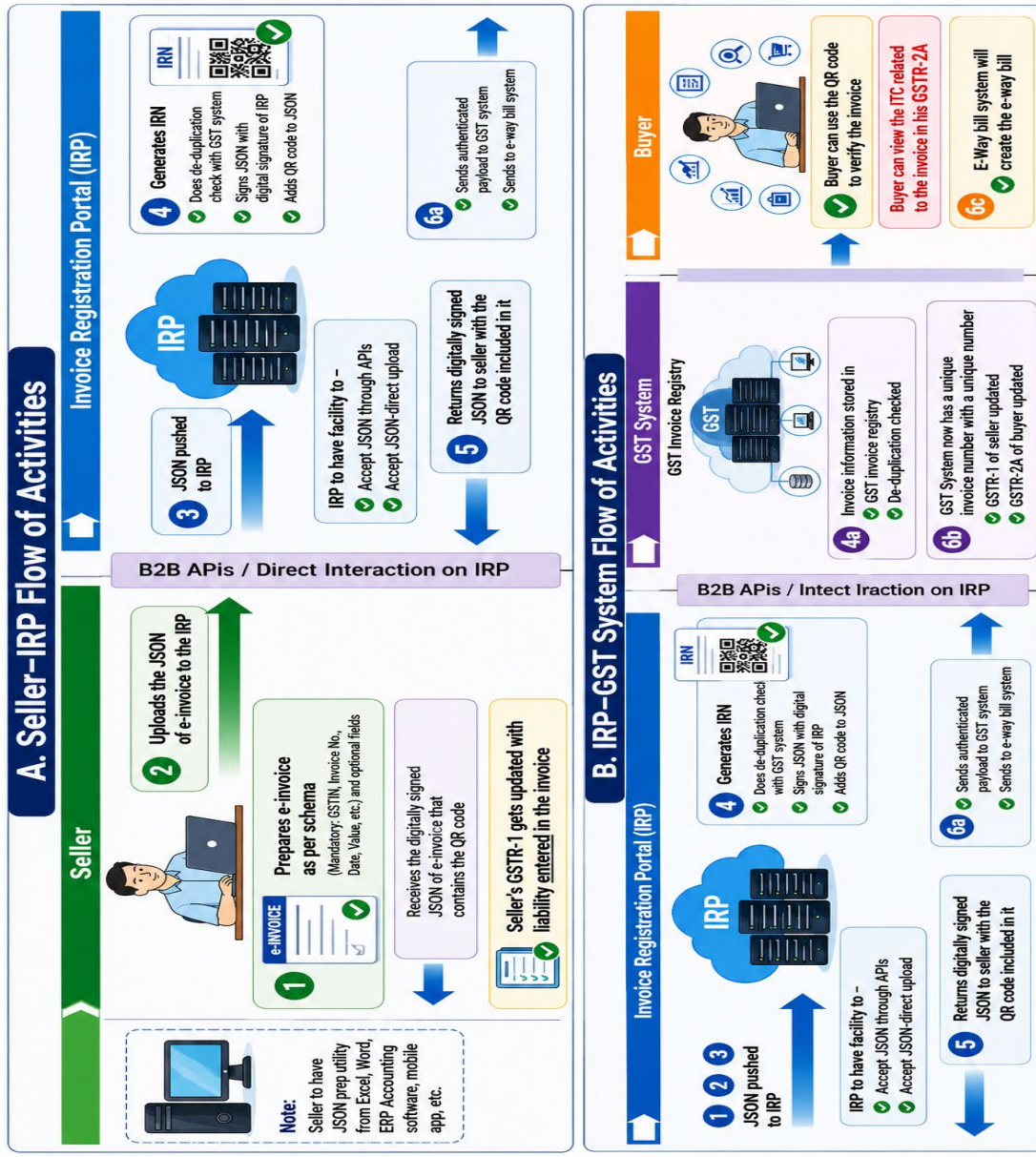
The main objective is to enable inter-operability across the entire GST eco-system i.e. an e-invoice generated by one software should be capable of being read by any other software. Basically, through machine readability, an invoice can be uniformly interpreted.

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The overall workflow of e-invoice generation, its reporting/registration and receipt of confirmation is depicted in the diagrams below:

A. Interaction between the business (supplier) and the Invoice Registration Portal (IRP).

B. Interaction between the IRP and the GST/E-Way Bill Systems and the Buyer.



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IT (Information Technology) plays a significant role in preparing e-invoices (electronic invoices) efficiently and accurately. E-invoices are standardized digital invoices that are generated electronically and adhere to specific formats and regulations. Further, the GST portal ensures that e-invoices generated by a taxpayer get automatically populated into Form GSTR-1 of the entity (without any manual intervention) and the figure of outward supplies in Form GSTR-1 automatically gets populated into Form GSTR-3B. Thus, generating an e-invoice effectively translates into automating the declaration of the outward supplies in Form GSTR-3B thereby avoiding errors or mismatches. This e-invoice generation leads to an end-to-end reporting of invoices in Form GSTR-1 and Form GSTR-3B of the supplier of goods/services and Form GSTR-2B of the recipient of supplies as well.

By automating e-invoicing, manual effort, errors, and delays in the invoicing process can be significantly reduced while enhancing customer satisfaction and compliance with regulatory requirements.

The process for filing bulk invoices on the Invoice Registration Portal (IRP) may vary based on the specific requirements and systems in place. The IRP is primarily used for generating and validating e-invoices in compliance with e-invoicing regulations.

Here's a general guide on how to file bulk invoices on the IRP portal:

Offline Method of Bulk IRN Generation

The sheer number of invoices raised by large businesses can be staggering and tedious for the taxpayer to generate Invoice Reference Number (IRN). Bulk IRN generation facility is provided by the Invoice Registration Portal (IRP) where multiple invoices can be uploaded at once. Generation of IRN is the responsibility of the supplier who will be required to report the same to Invoice Registration Portal (IRP) for authentication, After successful verification, the portal will generate a unique Invoice reference number (IRN) and digitally sign the e-invoice and a QR code.

The e-invoice system being implemented by tax departments across the globe consists of two important parts namely,

(a) Generation of invoice in a standard format so that invoice generated on one system can be read by another system.

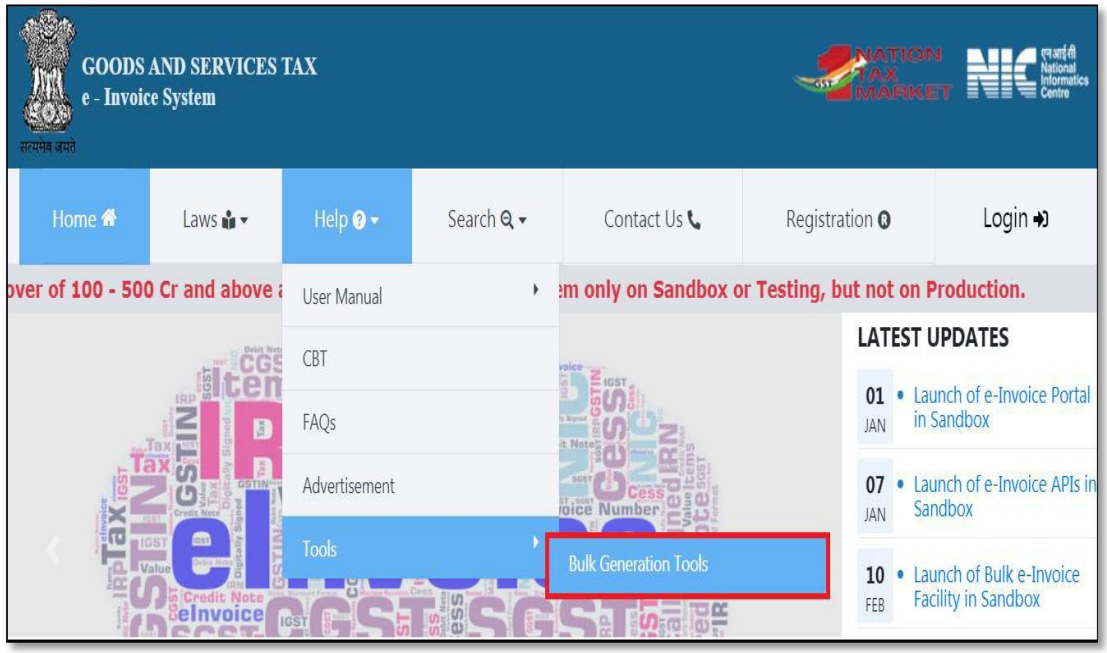
(b) Reporting of e-invoice to a central system.

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Step by Step Process to Generate Invoice reference number[21]

The e-invoice system provides a provision of offline method to generate the multiple Invoice reference number in one-go by the tax payers.

In order to download this tool, visit the e-invoice portal (https://einvoice1.gst.gov.in/). Go to Help> Tools > Bulk Generation Tools option provided in E-Invoice portal as shown below.

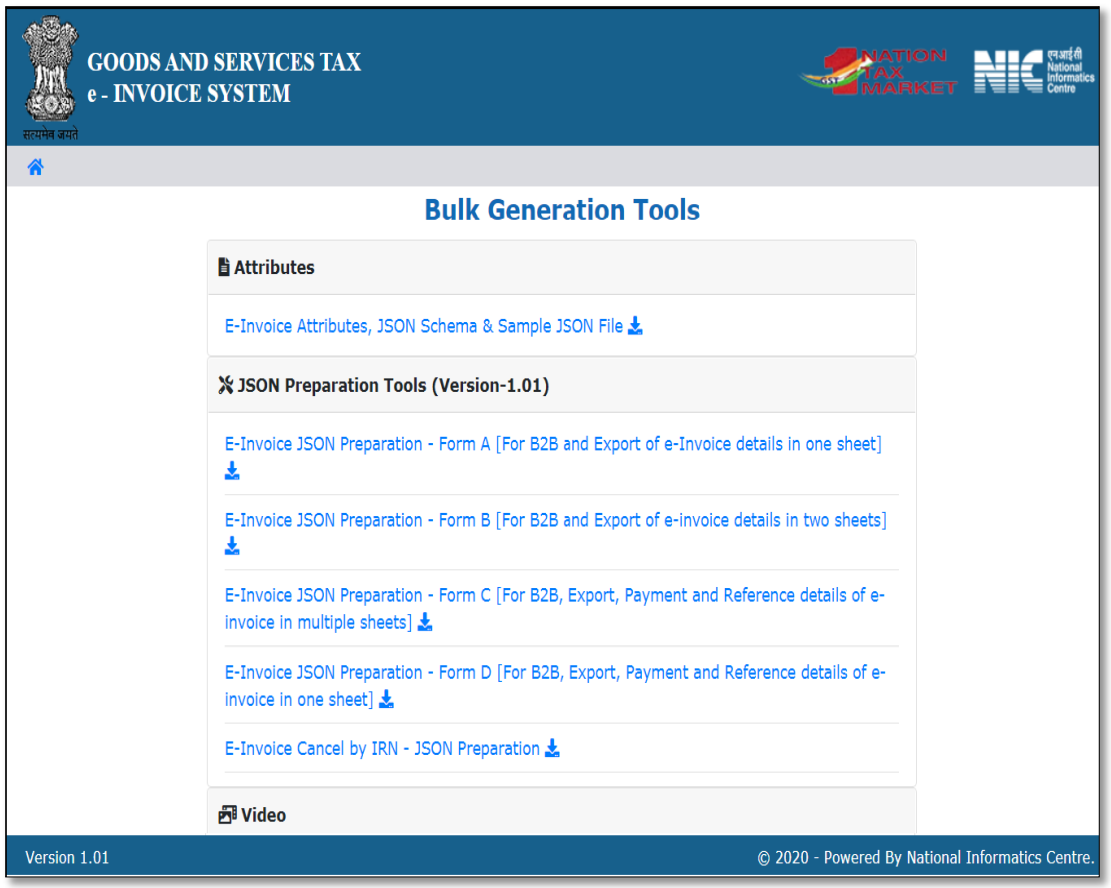


E-invoicing system will display 4 different JSON preparation Tools as Format A, Format B, Format C and Format D. These formats have been made as per the requirements of different classes of tax payers and transactions.

Taxpayer can select and download the most appropriate format of JSON preparation tool as shown below under 'Bulk generation Tools. There are four formats of utility available:

[21] *It may be noted that the specific steps and user interface might differ based on the updates and changes made to the IRP portal. Always refer to the official documentation or guidelines provided by the relevant authorities for accurate and up-to-date instructions on how to file bulk invoices on the IRP portal.*

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The brief description of four formats of utility is discussed as under:-

(1) E-Invoice JSON Preparation – Format A

Format A consists of a **single worksheet** in which invoice and items details can be entered to prepare JSON file to upload the large number of e-Invoices by a single upload to the Invoice Registration Portal (IRP). Businesses having 1 or 2 items in the invoice can use this format. This format is advisable for invoices with B2B transactions. The seller GSTIN details are entered in the Profile as a one time entry. As the item details are entered in the same worksheet, it is to be ensured that the same invoice details repeat for all the items of the invoice.

Payment details and Reference details cannot be entered in Format A.

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(2) E-Invoice JSON Preparation – Form B

Format B consists of a two worksheets in which invoice and items details can be entered separately. This format is advisable for the businesses having many items in the invoice. As the item details are entered in different worksheet, ensure that every item will be referenced with Document number, Document type and document date of the invoice. Payment details and Reference details cannot be entered in Format B. The other information such as Export details can be entered in the Invoice worksheet itself. If e-way bill needs to be generated, the part-B details can also be entered in the Invoice sheet.

(3) E-Invoice JSON Preparation – Form C

Format C consists of a five worksheets in which invoice details, items details, payment details, reference details and additional details can be entered separately. This format is advisable for the businesses having many items in the invoice with payment details and reference details etc. As the item details are entered in different worksheet, ensure that every item will be referenced with Document number, Document type and document date of the invoice. The other information such as Export details can be entered in the Invoice sheet itself. If e-way bill needs to be generated, the part-B details can also be entered in the Invoice sheet.

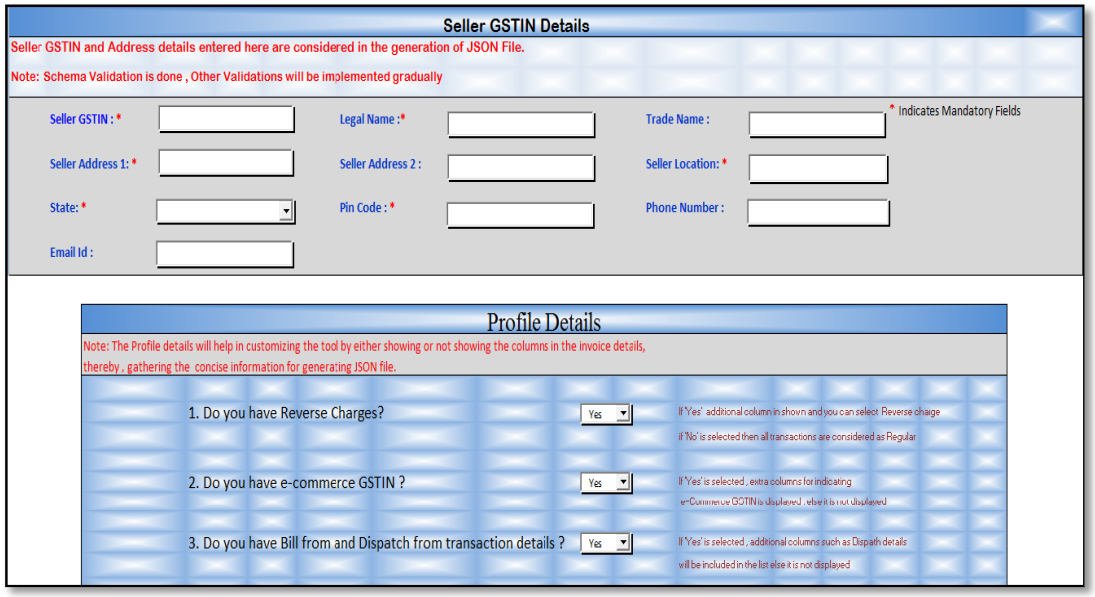
(4) E-Invoice JSON Preparation – Form D

Format D consists of a single worksheet in which invoice details, items details, payment details, reference details and additional details can be entered in the same worksheets. This format is advisable for the businesses having large number of items in the invoice having payment details and reference details etc. The other information such as Export details can be entered in the Invoice sheet. If e-waybill needs to be generated, the part-B details can also be entered in the Invoice sheet itself.

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After downloading the aforementioned utility, follow these steps:

Step 1: Enter all the seller GSTIN details as required in the 'Profile' sheet.



Seller GSTIN Details

Seller GSTIN and Address details entered here are considered in the generation of JSON File.

Note: Schema Validation is done , Other Validations will be implemented gradually

* Indicates Mandatory Fields

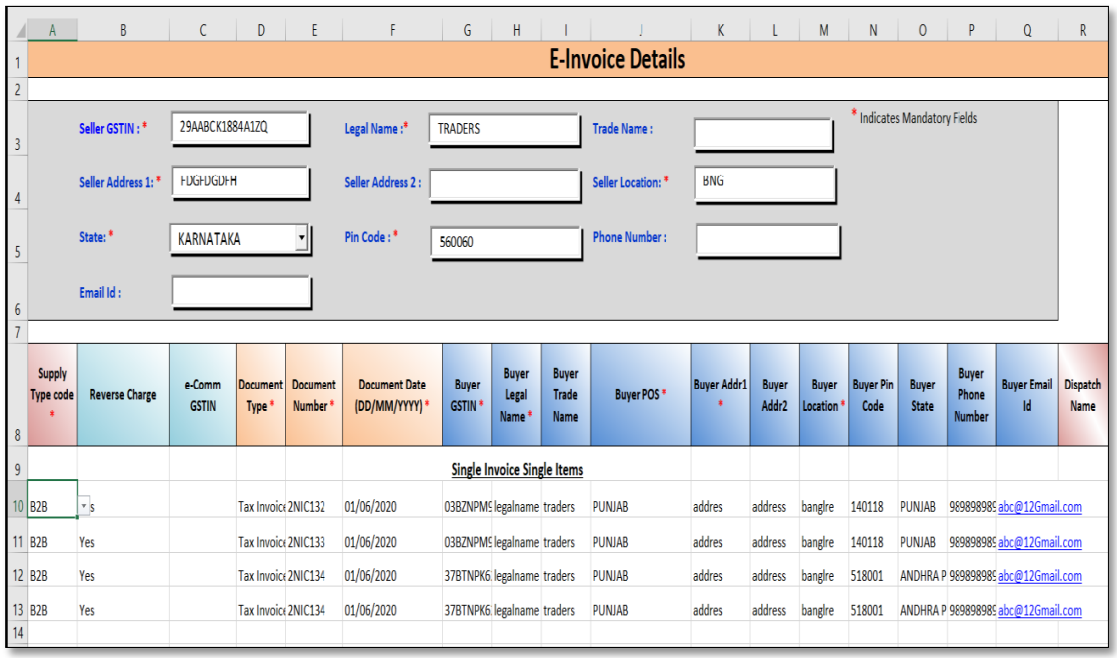
Seller GSTIN : *		Legal Name :*		Trade Name :	
Seller Address 1: *		Seller Address 2 :		Seller Location: *	
State: *		Pin Code : *		Phone Number :	
Email Id :					

Profile Details

Note: The Profile details will help in customizing the tool by either showing or not showing the columns in the invoice details, thereby , gathering the concise information for generating JSON file.

1. Do you have Reverse Charges?	Yes	If 'Yes' additional column in shown and you can select Reverse charge if 'No' is selected then all transactions are considered as Regular
2. Do you have e-commerce GSTIN ?	Yes	If 'Yes' is selected , extra columns for indicating e-Commerce GSTIN is displayed , else it is not displayed
3. Do you have Bill from and Dispatch from transaction details ?	Yes	If 'Yes' is selected , additional columns such as Dispath details will be included in the list else it is not displayed

Step 2: Enter all the details of the invoices in the necessary fields as given in the 'Invoice' sheet.



E-Invoice Details

* Indicates Mandatory Fields

Seller GSTIN : *	29AABCK1884A1ZQ	Legal Name :*	TRADERS	Trade Name :	
Seller Address 1: *	HDGHDGDH	Seller Address 2 :		Seller Location: *	BNG
State: *	KARNATAKA	Pin Code : *	560060	Phone Number :	
Email Id :					

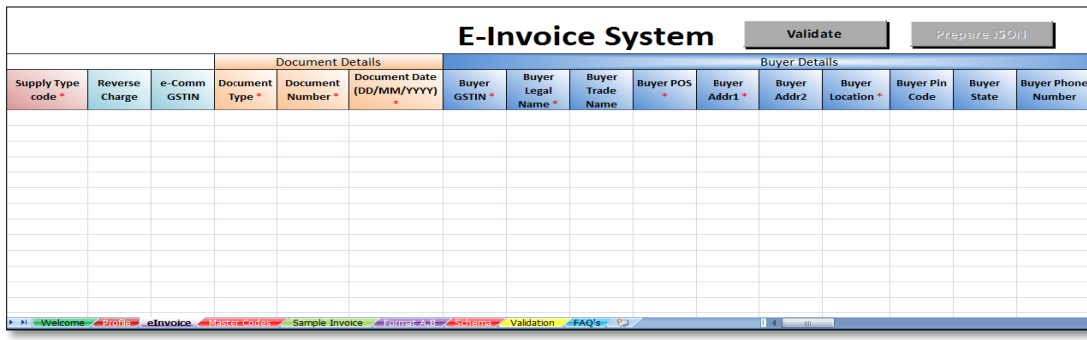
Supply Type code *	Reverse Charge	e-Comm GSTIN	Document Type *	Document Number *	Document Date (DD/MM/YYYY) *	Buyer GSTIN *	Buyer Legal Name *	Buyer Trade Name	Buyer POS *	Buyer Addr1 *	Buyer Addr2	Buyer Location *	Buyer Pin Code	Buyer State	Buyer Phone Number	Buyer Email Id	Dispatch Name
Single Invoice Single Items																	
B2B	s		Tax Invoice	2NIC132	01/06/2020	03BZNPM5	legalname	traders	PUNJAB	addres	address	banglre	140118	PUNJAB	989898985	abc@12Gmail.com	
B2B	Yes		Tax Invoice	2NIC133	01/06/2020	03BZNPM5	legalname	traders	PUNJAB	addres	address	banglre	140118	PUNJAB	989898985	abc@12Gmail.com	
B2B	Yes		Tax Invoice	2NIC134	01/06/2020	37BTNPK6	legalname	traders	PUNJAB	addres	address	banglre	518001	ANDHRA P	989898985	abc@12Gmail.com	
B2B	Yes		Tax Invoice	2NIC134	01/06/2020	37BTNPK6	legalname	traders	PUNJAB	addres	address	banglre	518001	ANDHRA P	989898985	abc@12Gmail.com	

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Product Description	Is_Service *	HSN code *	Bar code	Quantity	Free Quantity	Unit	Unit Price *	Gross Amount *	Discount	Pre Tax Value	Taxable value *	GST Rate (%) *	Igst Amt(Rs)	Cgst Amt (Rs)	Sgst Amt (Rs)	Cess Rate (%)	Cess Amt Adval (Rs)	Cess Non Adval Amt (Rs)	State Cess Rate (%)	State Cess Adval Amt (Rs)	State Cess Non-Adval Amt (Rs)	Othe Charg
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	89998.2	89998.2	0	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	89998.2	89998.2	0	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000
steel	No	1001	111	999.99	2	bags	999.99	999980.00	0	0	999980.00	18	0	0	179996.4	11	109997.8	1000	25	249995	5000	1000

Batch Name	Batch Expiry Dt	Warranty Dt	Total Taxable value *	Cgst Amt	Sgst Amt	Igst Amt	Cess Amt	State Cess Amt	Round off	Total Invoice value *	Shipping Bill No	Shipping Bill Dt	Port	Refund claim	Foreign Currency	Country Code	Trans ID	Trans Name	Trans Mode *	Distance *	Trans Doc No.
batch	01/02/202	01/02/202	999980.00	0	0	179996.4	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	999980.00	0	0	179996.4	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	999980.00	89998.2	89998.2	0	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	999980.00	89998.2	89998.2	0	110997.8	254995	0	1546969.2	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223
batch	01/02/202	01/02/202	4999900	0	0	899982	554989	1274975	0	7734846	87675	01/02/202		No			03BZNPM5	NIC TEST	Road	32	223

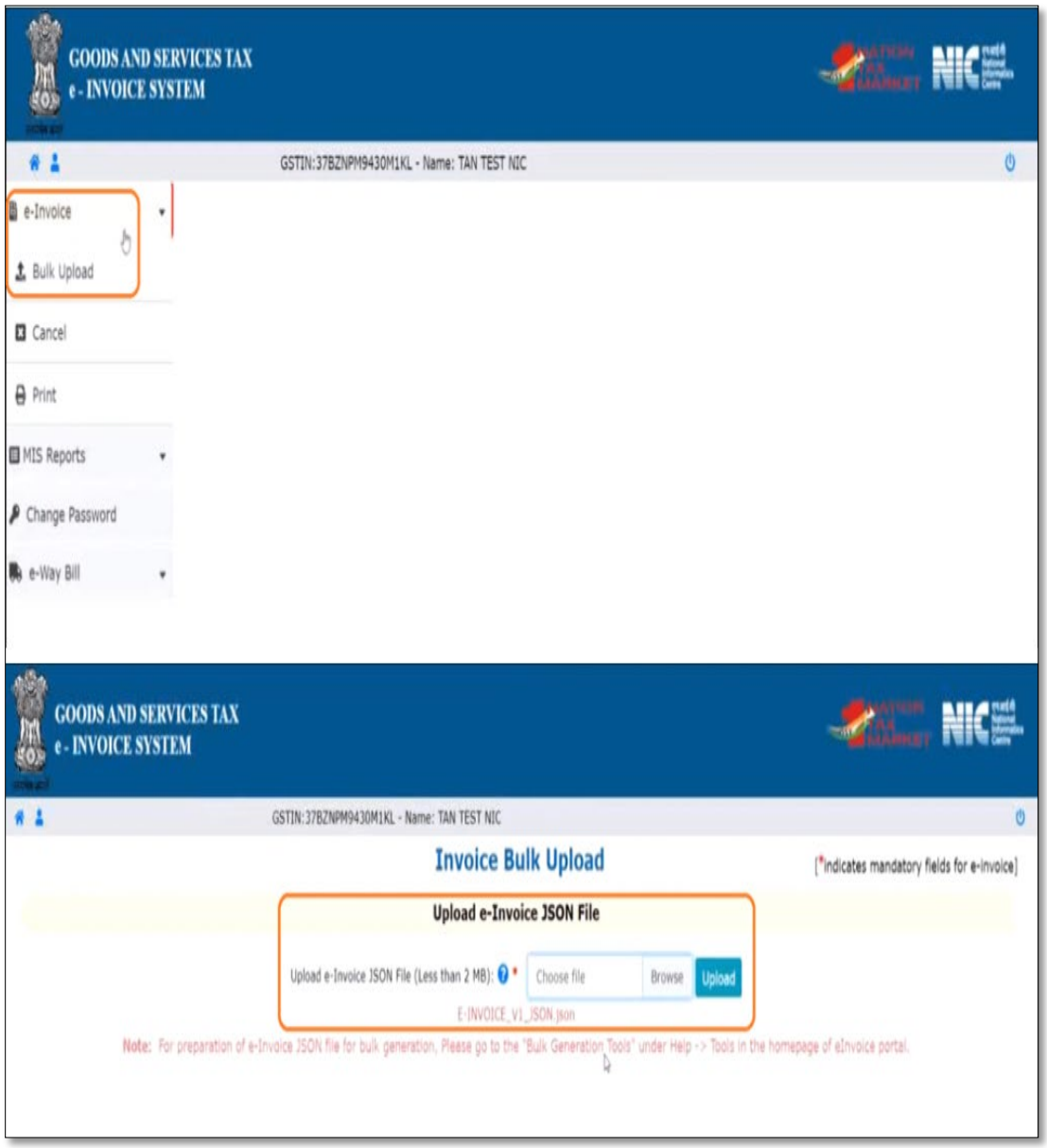
Step 3: Once the invoice details are entered, to ensure that e-invoice schema is followed, validate the details using the 'Validate' button.



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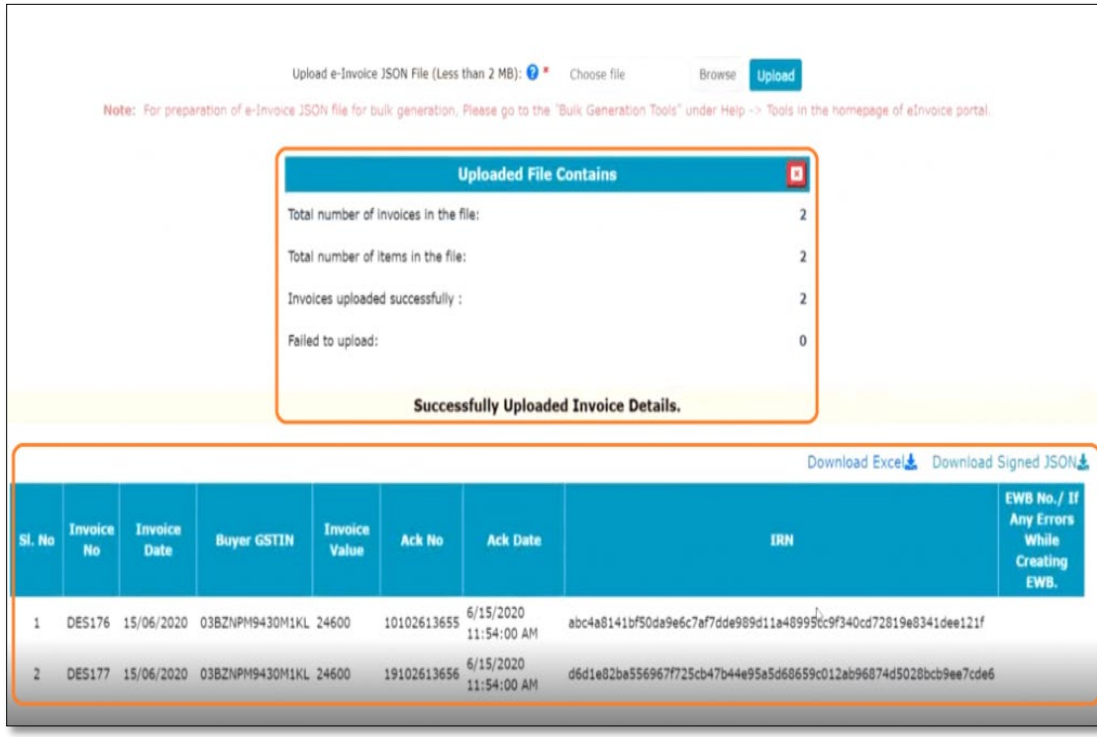
Step 4: Upon successful validation, click on the 'Prepare JSON' button. The JSON file will now be generated containing details of the multiple invoices entered.

Step 5: Log in to the e-invoice portal and go to E-invoice -> E Invoice Bulk Upload and select the JSON file to be uploaded. It is to be ensured that the JSON file is not more than 2MB.



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Step 6: A summary of the invoices uploaded will be displayed on the screen. Each invoice is assigned a 64-character length IRN, and the same can be invoice excel utility download or in e-invoice JSON file download. In case any errors are noted, it has to be corrected and re-uploaded.



The system will also update the invoice details to E-Way bill system. E-Way bill system will create Part-A of e-way bill using this data to which only vehicle number will have to be attached in Part-B of the e-way bill.

Note:

1 The hash computed by e-invoice system will become the IRN (Invoice Reference Number of 64 character length) of the e-invoice.

2 The JSON must conform to the e-invoice schema (standards) that is published and have the mandatory parameters. The optional parameters can be according to the business need of the supplier.

3 Downloading the Bulk IRN Generation Tool is a one-time activity. However, the Tool may get updated in future. So, always use the latest version available on the E-Invoice Portal.

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