

CHAPTER VI

TAX INVOICE, CREDIT AND DEBIT NOTES

6.1 Tax invoice [Rule 46]

Rule 46	01.07.2017 to 29.09.2020	Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-
		(a) name, address and Goods and Services Tax Identification Number of the supplier;
		(b) 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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(c) date of its issue;
		(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
		(f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
		(g) Harmonised System of Nomenclature code for goods or services;
		(h) description of goods or services;
		(i) quantity in case of goods and unit or Unique Quantity Code thereof;
		(j) total value of supply of goods or services or both;
		(k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;

		(l)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
		(m)	amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
		(n)	place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
		(o)	address of delivery where the same is different from the place of supply;
		(p)	whether the tax is payable on reverse charge basis; and
		(q)	signature or digital signature of the supplier or his authorised representative;
	30.09.2020 to 04.07.2022	Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-	
		(a)	name, address and Goods and Services Tax Identification Number of the supplier;
		(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(e)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
		(f)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
		(g)	Harmonised System of Nomenclature code for goods or services;

		<p>(h) description of goods or services;</p> <p>(i) quantity in case of goods and unit or Unique Quantity Code thereof;</p> <p>(j) total value of supply of goods or services or both;</p> <p>(k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;</p> <p>(l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);</p> <p>(m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);</p> <p>(n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;</p> <p>(o) address of delivery where the same is different from the place of supply;</p> <p>(p) whether the tax is payable on reverse charge basis; and</p> <p>(q) signature or digital signature of the supplier or his authorised representative:</p> <p>¹[(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f. 30th September, 2020 vide Notification No. 72/2020 – Central Tax Dated 30th September, 2020.</p> </div>
	05.07.2022 to 25.12.2022	<p>Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-</p> <p>(a) name, address and Goods and Services Tax Identification Number of the supplier;</p> <p>(b) 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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;</p>

		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(e)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
		(f)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
		(g)	Harmonised System of Nomenclature code for goods or services;
		(h)	description of goods or services;
		(i)	quantity in case of goods and unit or Unique Quantity Code thereof;
		(j)	total value of supply of goods or services or both;
		(k)	taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
		(l)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
		(m)	amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
		(n)	place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
		(o)	address of delivery where the same is different from the place of supply;
		(p)	whether the tax is payable on reverse charge basis; and
		(q)	signature or digital signature of the supplier or his authorised representative;
		[(r)	Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has

		<p>been issued in the manner prescribed under sub-rule (4) of rule 48.]</p> <p>¹(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-</p> <p>“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.”]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 05.07.2022 vide Notification No. 14/2022 – Central Tax dated 05.07.2022.</p> </div>												
	<p>26.12.2022 to 03.08.2023</p>	<p>Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>name, address and Goods and Services Tax Identification Number of the supplier;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>date of its issue;</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;</td> </tr> <tr> <td style="text-align: center;">(e)</td> <td>name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;</td> </tr> <tr> <td style="text-align: center;">(f)</td> <td>name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty</td> </tr> </table>	(a)	name, address and Goods and Services Tax Identification Number of the supplier;	(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;	(c)	date of its issue;	(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;	(e)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;	(f)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty
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		<p>thousand rupees and the recipient requests that such details be recorded in the tax invoice;</p> <p>¹[Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient.]</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p> </div>
	(g)	Harmonised System of Nomenclature code for goods or services;
	(h)	description of goods or services;
	(i)	quantity in case of goods and unit or Unique Quantity Code thereof;
	(j)	total value of supply of goods or services or both;
	(k)	taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
	(l)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
	(m)	amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
	(n)	place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
	(o)	address of delivery where the same is different from the place of supply;
	(p)	whether the tax is payable on reverse charge basis; and
	(q)	signature or digital signature of the supplier or his authorised representative:

		<p>[(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.]</p> <p>(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-</p> <p>“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.”]</p>												
	<p>04.08.2023 to 30.09.2023</p>	<p>Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-</p> <table border="1" data-bbox="624 1077 1378 1955"> <tr> <td data-bbox="624 1077 699 1173">(a)</td> <td data-bbox="699 1077 1378 1173">name, address and Goods and Services Tax Identification Number of the supplier;</td> </tr> <tr> <td data-bbox="624 1173 699 1417">(b)</td> <td data-bbox="699 1173 1378 1417">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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;</td> </tr> <tr> <td data-bbox="624 1417 699 1473">(c)</td> <td data-bbox="699 1417 1378 1473">date of its issue;</td> </tr> <tr> <td data-bbox="624 1473 699 1608">(d)</td> <td data-bbox="699 1473 1378 1608">name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;</td> </tr> <tr> <td data-bbox="624 1608 699 1809">(e)</td> <td data-bbox="699 1608 1378 1809">name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;</td> </tr> <tr> <td data-bbox="624 1809 699 1955">(f)</td> <td data-bbox="699 1809 1378 1955">name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty</td> </tr> </table>	(a)	name, address and Goods and Services Tax Identification Number of the supplier;	(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;	(c)	date of its issue;	(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;	(e)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;	(f)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty
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		<p>thousand rupees and the recipient requests that such details be recorded in the tax invoice;</p> <p>Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the ¹[name of the state of the recipient and the same shall be deemed to be the address on record of the recipient.]</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>1. Substituted w.e.f. 04.08.2023_for the words “name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient” vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023.</p> </div>
	(g)	Harmonised System of Nomenclature code for goods or services;
	(h)	description of goods or services;
	(i)	quantity in case of goods and unit or Unique Quantity Code thereof;
	(j)	total value of supply of goods or services or both;
	(k)	taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
	(l)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
	(m)	amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
	(n)	place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
	(o)	address of delivery where the same is different from the place of supply;
	(p)	whether the tax is payable on reverse charge basis; and

		<p>(q) signature or digital signature of the supplier or his authorised representative:</p> <p>[(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.]</p> <p>(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-</p> <p>“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.”]</p>												
	<p>01.10.2023 to till date</p>	<p>Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-</p> <table border="1"> <tr> <td data-bbox="612 1173 699 1272">(a)</td> <td data-bbox="699 1173 1388 1272">name, address and Goods and Services Tax Identification Number of the supplier;</td> </tr> <tr> <td data-bbox="612 1272 699 1514">(b)</td> <td data-bbox="699 1272 1388 1514">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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;</td> </tr> <tr> <td data-bbox="612 1514 699 1563">(c)</td> <td data-bbox="699 1514 1388 1563">date of its issue;</td> </tr> <tr> <td data-bbox="612 1563 699 1697">(d)</td> <td data-bbox="699 1563 1388 1697">name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;</td> </tr> <tr> <td data-bbox="612 1697 699 1908">(e)</td> <td data-bbox="699 1697 1388 1908">name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;</td> </tr> <tr> <td data-bbox="612 1908 699 2020">(f)</td> <td data-bbox="699 1908 1388 2020">name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where</td> </tr> </table>	(a)	name, address and Goods and Services Tax Identification Number of the supplier;	(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;	(c)	date of its issue;	(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;	(e)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;	(f)	name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where
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		<p>the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;</p> <p>Provided that ¹ [in cases involving supply of online money gaming or in cases] where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, 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.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Third Amendment) Rules 2023 – Notificaation No. 51/2023 – Central Tax dated 29.09.2023.</p> </div>
	(g)	Harmonised System of Nomenclature code for goods or services;
	(h)	description of goods or services;
	(i)	quantity in case of goods and unit or Unique Quantity Code thereof;
	(j)	total value of supply of goods or services or both;
	(k)	taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
	(l)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
	(m)	amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
	(n)	place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
	(o)	address of delivery where the same is different from the place of supply;
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		<p>(q) signature or digital signature of the supplier or his authorised representative:</p> <p>[(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.]</p> <p>(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-</p> <p>“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.”]</p>
Proviso	01.07.2017 to 14.10.2020	<p>Provided that the Board may, on the recommendations of the Council, by notification, specify-</p> <p>(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and</p> <p>(ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:</p>
	15.10.2020 to till date	<p>¹Provided that the Board may, on the recommendations of the Council, by notification, specify-</p> <p>(i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or</p> <p>(ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and</p> <p>(iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:]</p>

		1. Substituted w.e.f. 15.10.2020 for the first proviso vide Notification No. 79/2020 – Central Tax dated 15th October, 2020 ,						
Proviso	01.07.2017 to till date	Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:						
Proviso	01.07.2017 to 26.07.2017	<p>Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-</p> <table border="1"> <tr> <td>(i)</td> <td>name and address of the recipient;</td> </tr> <tr> <td>(ii)</td> <td>address of delivery; and</td> </tr> <tr> <td>(iii)</td> <td>name of the country of destination:</td> </tr> </table>	(i)	name and address of the recipient;	(ii)	address of delivery; and	(iii)	name of the country of destination:
(i)	name and address of the recipient;							
(ii)	address of delivery; and							
(iii)	name of the country of destination:							
	27.07.2017 to till date	<p>¹[Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-</p> <p>(i) name and address of the recipient;</p> <p>(ii) address of delivery; and</p> <p>(iii) name of the country of destination:]</p> <table border="1"> <tr> <td>1</td> <td>Substituted w.e.f. 27.07.2017 vide Notification No. 17/2017-Central Tax (Dated 27th July 2017),</td> </tr> </table>	1	Substituted w.e.f. 27.07.2017 vide Notification No. 17/2017-Central Tax (Dated 27th July 2017) ,				
1	Substituted w.e.f. 27.07.2017 vide Notification No. 17/2017-Central Tax (Dated 27th July 2017) ,							
Proviso	01.07.2017 to 31.08.2019	<p>Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-</p> <table border="1"> <tr> <td>(a)</td> <td>the recipient is not a registered person; and</td> </tr> <tr> <td>(b)</td> <td>the recipient does not require such invoice, and</td> </tr> </table>	(a)	the recipient is not a registered person; and	(b)	the recipient does not require such invoice, and		
(a)	the recipient is not a registered person; and							
(b)	the recipient does not require such invoice, and							

		shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.
	01.09.2019 to till date	<p>Provided also that a registered person ¹[, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,] may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-</p> <p>(a) the recipient is not a registered person; and</p> <p>(b) the recipient does not require such invoice, and</p> <p>shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f. 01.09.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019.</p> </div>
Proviso	31.12.2018 to till date	<p>¹[Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f. 31.12.2018 vide Notification No. 74/2018-Central Tax dated 31.12.2018</p> </div>
Proviso	01.04.2020 to till date	<p>¹[Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f. 1st day of April, 2020 as notified vide Notification No 71/2019 – Central Tax dated 13th December, 2019, vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> </div>

6.1.1 Relevant Section of CGST Act 2017- Rule 46

Section	Particulars
Section 31	Tax invoice

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

¹[Rule 46A]	13.10.2017 to till date	Notwithstanding anything contained in rule 46 or rule 49 or rule 54, 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. 1. Inserted w.e.f.13.10.2017 vide Notification No. 45/2017-Central Tax Dated 13.10.2017.
Proviso	26.12.2022 to till date	¹[Provided that 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.] 1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.

6.2.1 Relevant Section of CGST Act 2017- Rule 46A

Section	Particulars
Section 31	Tax invoice

6.3 Time limit for issuing tax invoice [Rule 47]

Rule 47	01.07.2017 to till date	The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:
Proviso	01.07.2017 to till date	Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:
Proviso	01.07.2017 to till date	Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time

		such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.
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6.3.1 Relevant Section of CGST Act 2017- Rule 47

Section	Particulars
Section 31	Tax invoice

6.4 Manner of issuing invoice [Rule 48]

Rule 48(1)	01.07.2017 to till date	The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-	
		(a)	the original copy being marked as ORIGINAL FOR RECIPIENT;
		(b)	the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
		(c)	the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
Rule 48(2)	01.07.2017 to till date	The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-	
		(a)	the original copy being marked as ORIGINAL FOR RECIPIENT; and
		(b)	the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
Rule 48(3)	01.07.2017 to till date	The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in FORM GSTR-1 .	
¹ [Rule 48(4)]	13.12.2019 to till date	The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification ² .]	

		<ol style="list-style-type: none"> 1. Inserted w.e.f. 13th December, 2019 vide Notification No. 68/2019 – Central Tax dated 13th December, 2019. 2. The Government, on the recommendations of the Council, has notified w.e.f. 01.10.2020 that registered person, other than a government department, a local authority, those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, a Special Economic Zone unit and whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds five crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person or for exports.” vide Notification No. 13/2020– Central Tax dated 21st March, 2020 as amended from time to time.
Proviso	30.09.2020 to till date	¹ [Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.] <ol style="list-style-type: none"> 1. Inserted w.e.f. 30th September, 2020 vide Notification No. 72/2020 – Central Tax Dated 30th September, 2020.
¹ [Rule 48(5)]	13.12.2019 to till date	Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.] <ol style="list-style-type: none"> 1. Inserted w.e.f. 13th December, 2019 vide Notification No. 68/2019 – Central Tax dated 13th December, 2019.
¹ [Rule 48(6)]	13.12.2019 to till date	The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).] <ol style="list-style-type: none"> 1. Inserted w.e.f. 13th December, 2019 vide Notification No. 68/2019 – Central Tax dated 13th December, 2019.

6.4.1 Relevant Section of CGST Act 2017- Rule 48

Section	Particulars
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Section 31	Tax invoice
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6.4.2 Relevant Forms – Rule 48

Forms	Particulars
FORM GST INV - 1	Generation of Invoice Reference Number

6.5 Bill of supply [Rule 49]

Rule 49	01.07.2017 to till date	A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-	
		(a)	name, address and Goods and Services Tax Identification Number of the supplier;
		(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(e)	Harmonised System of Nomenclature Code for goods or services;
		(f)	description of goods or services or both;
		(g)	value of supply of goods or services or both taking into account discount or abatement, if any; and
		(h)	signature or digital signature of the supplier or his authorised representative:
Proviso	01.07.2017 to till date	Provided that the provisos to rule 46 shall, mutatis mutandis, apply to the bill of supply issued under this rule:	
Proviso	01.07.2017 to till date	Provided further that 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 a bill of supply for the purposes of the Act.
Proviso	31.12.2018 to till date	<p>¹[Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 31.12.2018 vide Notification No. 74/2018-Central Tax dated 31.12.2018.</p> </div>
Proviso	From a date to be notified later.	<p>¹[Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 To be inserted with effect from a date to be notified later vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> </div>

6.5.1 Relevant Section of CGST Act 2017- Rule 49

Section	Particulars
Section 31	Tax invoice

6.6 Receipt voucher [Rule 50]

Rule 50	01.07.2017 to till date	<p>A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-</p> <table border="1" style="margin-left: 20px;"> <tr> <td style="text-align: center;">(a)</td> <td>name, address and Goods and Services Tax Identification Number of the supplier;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>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 symbolised as “-“ and “/”</td> </tr> </table>	(a)	name, address and Goods and Services Tax Identification Number of the supplier;	(b)	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 symbolised as “-“ and “/”
(a)	name, address and Goods and Services Tax Identification Number of the supplier;					
(b)	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 symbolised as “-“ and “/”					

			respectively, and any combination thereof, unique for a financial year;
		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(e)	description of goods or services;
		(f)	amount of advance taken;
		(g)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
		(h)	amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
		(i)	place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
		(j)	whether the tax is payable on reverse charge basis; and
		(k)	signature or digital signature of the supplier or his authorised representative:
Proviso	01.07.2017 to till date	Provided that where at the time of receipt of advance,-	
		(i)	the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
		(j)	the nature of supply is not determinable, the same shall be treated as inter-State supply.

6.6.1 Relevant Section of CGST Act 2017- Rule 50

Section	Particulars
Section 31	Tax invoice

6.7 Refund voucher [Rule 51]

Rule 51	01.07.2017 to till date	A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-
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		(a)	name, address and Goods and Services Tax Identification Number of the supplier;
		(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(e)	number and date of receipt voucher issued in accordance with the provisions of rule 50;
		(f)	description of goods or services in respect of which refund is made;
		(g)	amount of refund made;
		(h)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
		(i)	amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
		(j)	whether the tax is payable on reverse charge basis; and
		(k)	signature or digital signature of the supplier or his authorised representative.

6.7.1 Relevant Section of CGST Act 2017- Rule 51

Section	Particulars
Section 31	Tax invoice

6.8 Payment voucher [Rule 52]

Rule 52	01.07.2017 to till date	A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-
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		(a)	name, address and Goods and Services Tax Identification Number of the supplier if registered;
		(b)	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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number of the recipient;
		(e)	description of goods or services;
		(f)	amount paid;
		(g)	rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
		(h)	amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
		(i)	place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
		(j)	signature or digital signature of the supplier or his authorised representative.

6.8.1 Relevant Section of CGST Act 2017- Rule 52

Section	Particulars
Section 31	Tax invoice

6.9 Revised tax invoice and credit or debit notes [Rule 53]

Rule 53(1)	01.07.2017 to 31.01.2019	A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely:-	
		(a)	the word “Revised Invoice”, wherever applicable, indicated prominently;
		(b)	name, address and Goods and Services Tax Identification Number of the supplier;

		(c) nature of the document;
		(d) 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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(e) date of issue of the document;
		(f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
		(h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply; and
		(i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient;
		(j) signature or digital signature of the supplier or his authorised representative.
	01.02.2019 to till date	A revised tax invoice referred to in section 31 ¹ [****] shall contain the following particulars, namely:-
		(a) the word “Revised Invoice”, wherever applicable, indicated prominently;
		(b) name, address and Goods and Services Tax Identification Number of the supplier;
		(c) ² [****]
		(d) 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 symbolised as “-“ and “/” respectively, and any combination thereof, unique for a financial year;
		(e) date of issue of the document;
		(f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
		(g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;

		<table border="1"> <tr> <td data-bbox="611 181 687 286">(h)</td> <td data-bbox="687 181 1390 286">serial number and date of the corresponding tax invoice or, as the case may be, bill of supply; and</td> </tr> <tr> <td data-bbox="611 286 687 353">(i)</td> <td data-bbox="687 286 1390 353">³[*****]</td> </tr> <tr> <td data-bbox="611 353 687 450">(j)</td> <td data-bbox="687 353 1390 450">signature or digital signature of the supplier or his authorised representative.</td> </tr> </table>	(h)	serial number and date of the corresponding tax invoice or, as the case may be, bill of supply; and	(i)	³ [*****]	(j)	signature or digital signature of the supplier or his authorised representative.
(h)	serial number and date of the corresponding tax invoice or, as the case may be, bill of supply; and							
(i)	³ [*****]							
(j)	signature or digital signature of the supplier or his authorised representative.							
		<table border="1"> <tr> <td data-bbox="611 450 687 510">1</td> <td data-bbox="687 450 1390 510">Omitted the words and figures “and credit or debit notes referred to in section 34” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.</td> </tr> <tr> <td data-bbox="611 510 687 571">2</td> <td data-bbox="687 510 1390 571">Omitted sub-rule (1) clause (c) “nature of the document;” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.</td> </tr> <tr> <td data-bbox="611 571 687 965">3</td> <td data-bbox="687 571 1390 965">Omitted sub-rule (1) clause (i) “value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient;]” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.</td> </tr> </table>	1	Omitted the words and figures “and credit or debit notes referred to in section 34” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.	2	Omitted sub-rule (1) clause (c) “nature of the document;” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.	3	Omitted sub-rule (1) clause (i) “value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient;]” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.
1	Omitted the words and figures “and credit or debit notes referred to in section 34” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.							
2	Omitted sub-rule (1) clause (c) “nature of the document;” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.							
3	Omitted sub-rule (1) clause (i) “value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient;]” w.e.f.01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.							

<p>¹[Rule 53(1A)]</p>	<p>01.02.2019 to till date</p>	<p>A credit or debit note referred to in section 34 shall contain the following particulars, namely:–</p> <table border="1" data-bbox="627 286 1385 1361"> <tr> <td data-bbox="627 286 691 383">(a)</td> <td data-bbox="691 286 1385 383">name, address and Goods and Services Tax Identification Number of the supplier;</td> </tr> <tr> <td data-bbox="627 383 691 443">(b)</td> <td data-bbox="691 383 1385 443">nature of the document;</td> </tr> <tr> <td data-bbox="627 443 691 680">(c)</td> <td data-bbox="691 443 1385 680">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 symbolised as “-“and “/” respectively, and any combination thereof, unique for a financial year;</td> </tr> <tr> <td data-bbox="627 680 691 741">(d)</td> <td data-bbox="691 680 1385 741">date of issue of the document;</td> </tr> <tr> <td data-bbox="627 741 691 871">(e)</td> <td data-bbox="691 741 1385 871">name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;</td> </tr> <tr> <td data-bbox="627 871 691 1001">(f)</td> <td data-bbox="691 871 1385 1001">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;</td> </tr> <tr> <td data-bbox="627 1001 691 1131">(g)</td> <td data-bbox="691 1001 1385 1131">serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;</td> </tr> <tr> <td data-bbox="627 1131 691 1261">(h)</td> <td data-bbox="691 1131 1385 1261">value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and</td> </tr> <tr> <td data-bbox="627 1261 691 1361">(i)</td> <td data-bbox="691 1261 1385 1361">signature or digital signature of the supplier or his authorised representative.]</td> </tr> </table> <div data-bbox="707 1424 1393 1509" style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f.01.02.2019 vide Notification No. 03/2019-Central Tax dated 29.01.2019.</p> </div>	(a)	name, address and Goods and Services Tax Identification Number of the supplier;	(b)	nature of the document;	(c)	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 symbolised as “-“and “/” respectively, and any combination thereof, unique for a financial year;	(d)	date of issue of the document;	(e)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;	(f)	name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;	(g)	serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;	(h)	value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and	(i)	signature or digital signature of the supplier or his authorised representative.]
(a)	name, address and Goods and Services Tax Identification Number of the supplier;																			
(b)	nature of the document;																			
(c)	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 symbolised as “-“and “/” respectively, and any combination thereof, unique for a financial year;																			
(d)	date of issue of the document;																			
(e)	name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;																			
(f)	name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;																			
(g)	serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;																			
(h)	value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and																			
(i)	signature or digital signature of the supplier or his authorised representative.]																			
<p>Rule 53(2)</p>	<p>01.07.2017 to till date</p>	<p>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 certificate of registration:</p>																		
<p>Proviso</p>	<p>01.07.2017 to till date</p>	<p>Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:</p>																		

Proviso	01.07.2017 to till date	Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.
Rule 53(3)	01.07.2017 to till date	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".

6.9.1 Relevant Section of CGST Act 2017- Rule 53

Section	Particulars
Section 31	Tax invoice
Section 34	Credit and debit notes

6.10 Tax invoice in special cases [Rule 54]

Rule 54(1)	01.07.2017 to till date	An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-	
		(a)	name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
		(b)	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 symbolised as - "-", "/" respectively, and any combination thereof, unique for a financial year;
		(c)	date of its issue;
		(d)	name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;
		(e)	amount of the credit distributed; and
		(f)	signature or digital signature of the Input Service Distributor or his authorised representative:
Proviso	01.07.2017 to till date	Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include	

		any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.														
¹ [Rule 54(1A)	23.01.2018 to till date	<p>(a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-</p> <table border="1"> <tr> <td>(i)</td> <td>name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;</td> </tr> <tr> <td>(ii)</td> <td>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 symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;</td> </tr> <tr> <td>(iii)</td> <td>date of its issue;</td> </tr> <tr> <td>(iv)</td> <td>Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;</td> </tr> <tr> <td>(v)</td> <td>name, address and Goods and Services Tax Identification Number of the Input Service Distributor;</td> </tr> <tr> <td>(vi)</td> <td>taxable value, rate and amount of the credit to be transferred; and</td> </tr> <tr> <td>(vii)</td> <td>signature or digital signature of the registered person or his authorised representative.</td> </tr> </table> <p>(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.]</p> <p style="text-align: right;">1 Inserted sub-rule w.e.f.23.01.2018 vide Notification No. 03/2018- Central Tax dated 23.01.2018.</p>	(i)	name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;	(ii)	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 symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;	(iii)	date of its issue;	(iv)	Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;	(v)	name, address and Goods and Services Tax Identification Number of the Input Service Distributor;	(vi)	taxable value, rate and amount of the credit to be transferred; and	(vii)	signature or digital signature of the registered person or his authorised representative.
(i)	name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;															
(ii)	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 symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;															
(iii)	date of its issue;															
(iv)	Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;															
(v)	name, address and Goods and Services Tax Identification Number of the Input Service Distributor;															
(vi)	taxable value, rate and amount of the credit to be transferred; and															
(vii)	signature or digital signature of the registered person or his authorised representative.															
Rule 54(2)	01.07.2017 to 12.10.2017	Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax														

		invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.
	13.10.2017 to 14.11.2017	Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a ¹ [consolidated tax invoice] or any other document in lieu thereof, by whatever name called ² [for the supply of services made during a month at the end of the month], whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.
		<div style="border: 1px solid black; padding: 5px;"> <p>1 Substituted for the words "tax invoice" w.e.f.13.10.2017 vide Notification No. 45/2017- Central Tax Dated 13.10.2017.</p> <p>2 Inserted w.e.f.13.10.2017 vide Notification No. 45/2017- Central Tax Dated 13.10.2017.</p> </div>
	15.11.2017 to till date	Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said ² [supplier may issue] a consolidated tax invoice or any other document in lieu thereof, by whatever name called for the supply of services made during a month at the end of the month, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.
		<div style="border: 1px solid black; padding: 5px;"> <p>1 Substituted for the words "supplier shall issue", w.e.f.15.11.2017 vide Notification No. 55/2017- Central Tax Dated 15.11.2017.</p> </div>
Proviso	31.12.2018 to till date	¹ [Provided that 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 (21 of 2000).]
		<div style="border: 1px solid black; padding: 5px;"> <p>1 Inserted w.e.f.31.12.2018 vide Notification No. 74/2018- Central Tax dated 31.12.2018.</p> </div>

Rule 54(3)	01.07.2017 to till date	Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner 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, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.
Rule 54(4)	01.07.2017 to till date	Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.
Proviso	31.12.2018 to till date	¹ [Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).] 1 Inserted w.e.f.31.12.2018 vide Notification No. 74/2018-Central Tax dated 31.12.2018
¹ [Rule 54(4A)	01.09.2019 to till date	A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46: 1 Inserted w.e.f. 01.09.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019
¹ [Proviso	01.09.2019 to till date	Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.] 1 Inserted w.e.f.01.09.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019

Rule 54(5)	01.07.2017 to till date	The provisions of sub-rule (2) or sub-rule (4) shall apply, mutatis mutandis, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.
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6.10.1 Relevant Section of CGST Act 2017- Rule 54

Section	Particulars
Section 31	Tax invoice

6.10.2.1 Notification - Notification to exempt certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020 - [Notification No. 14/2020– Central Tax dated 21st March, 2020](#) as amended vide [Notification No. 71/2020 – Central Tax dated 30th September, 2020](#)

6.10.3.1 Circulars - Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - [Circular no. 146/02/2021-GST dated 23rd February, 2021](#)

6.10.3.2 Circulars - Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - [Circular no. 156/12/2021-GST dated 21st June, 2021](#)

6.10.3.3 Circulars - Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification 14/2020- Central Tax dated 21st March, 2020 - [Circular No. 165/21/2021-GST dated 17th November, 2021](#)

6.11 Transportation of goods without issue of invoice [Rule 55]

Rule 55(1)	01.07.2017 to till date	For the purposes of-	
		(a)	supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,

		<table border="1"> <tr> <td>(b)</td> <td>transportation of goods for job work,</td> </tr> <tr> <td>(c)</td> <td>transportation of goods for reasons other than by way of supply, or</td> </tr> <tr> <td>(d)</td> <td>such other supplies as may be notified by the Board,</td> </tr> </table> <p>the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-</p> <table border="1"> <tr> <td>(i)</td> <td>date and number of the delivery challan;</td> </tr> <tr> <td>(ii)</td> <td>name, address and Goods and Services Tax Identification Number of the consigner, if registered;</td> </tr> <tr> <td>(iii)</td> <td>name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;</td> </tr> <tr> <td>(iv)</td> <td>Harmonised System of Nomenclature code and description of goods;</td> </tr> <tr> <td>(v)</td> <td>quantity (provisional, where the exact quantity being supplied is not known);</td> </tr> <tr> <td>(vi)</td> <td>taxable value;</td> </tr> <tr> <td>(vii)</td> <td>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;</td> </tr> <tr> <td>(viii)</td> <td>place of supply, in case of inter-State movement; and</td> </tr> <tr> <td>(ix)</td> <td>signature.</td> </tr> </table>	(b)	transportation of goods for job work,	(c)	transportation of goods for reasons other than by way of supply, or	(d)	such other supplies as may be notified by the Board,	(i)	date and number of the delivery challan;	(ii)	name, address and Goods and Services Tax Identification Number of the consigner, if registered;	(iii)	name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;	(iv)	Harmonised System of Nomenclature code and description of goods;	(v)	quantity (provisional, where the exact quantity being supplied is not known);	(vi)	taxable value;	(vii)	tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;	(viii)	place of supply, in case of inter-State movement; and	(ix)	signature.
(b)	transportation of goods for job work,																									
(c)	transportation of goods for reasons other than by way of supply, or																									
(d)	such other supplies as may be notified by the Board,																									
(i)	date and number of the delivery challan;																									
(ii)	name, address and Goods and Services Tax Identification Number of the consigner, if registered;																									
(iii)	name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;																									
(iv)	Harmonised System of Nomenclature code and description of goods;																									
(v)	quantity (provisional, where the exact quantity being supplied is not known);																									
(vi)	taxable value;																									
(vii)	tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;																									
(viii)	place of supply, in case of inter-State movement; and																									
(ix)	signature.																									
Rule 55(2)	01.07.2017 to till date	<p>The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:-</p> <table border="1"> <tr> <td>(a)</td> <td>the original copy being marked as ORIGINAL FOR CONSIGNEE;</td> </tr> <tr> <td>(b)</td> <td>the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and</td> </tr> <tr> <td>(c)</td> <td>the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.</td> </tr> </table>	(a)	the original copy being marked as ORIGINAL FOR CONSIGNEE;	(b)	the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and	(c)	the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.																		
(a)	the original copy being marked as ORIGINAL FOR CONSIGNEE;																									
(b)	the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and																									
(c)	the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.																									
Rule 55(3)	01.07.2017 to till date	Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.																								
Rule 55(4)	01.07.2017 to till date	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.								
Rule 55(5)	01.07.2017 to 03.09.2018	Where the goods are being transported in a semi knocked down or completely knocked down condition - <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>the supplier shall issue the complete invoice before dispatch of the first consignment;</td> </tr> <tr> <td>(b)</td> <td>the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;</td> </tr> <tr> <td>(c)</td> <td>each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and</td> </tr> <tr> <td>(d)</td> <td>the original copy of the invoice shall be sent along with the last consignment.</td> </tr> </table>	(a)	the supplier shall issue the complete invoice before dispatch of the first consignment;	(b)	the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;	(c)	each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and	(d)	the original copy of the invoice shall be sent along with the last consignment.
	(a)	the supplier shall issue the complete invoice before dispatch of the first consignment;								
(b)	the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;									
(c)	each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and									
(d)	the original copy of the invoice shall be sent along with the last consignment.									
	04.09.2018 to till date	Where the goods are being transported in a semi knocked down or completely knocked down condition ¹ [or in batches or lots] - <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>the supplier shall issue the complete invoice before dispatch of the first consignment;</td> </tr> <tr> <td>(b)</td> <td>the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;</td> </tr> <tr> <td>(c)</td> <td>each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and</td> </tr> <tr> <td>(d)</td> <td>the original copy of the invoice shall be sent along with the last consignment.</td> </tr> </table> <div style="margin-left: 100px; border: 1px solid black; padding: 5px; width: fit-content;"> <p>¹ Inserted w.e.f. 04.09.2018 vide Notification No. 39/2018-Central Tax dated 04.09.2018.</p> </div>	(a)	the supplier shall issue the complete invoice before dispatch of the first consignment;	(b)	the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;	(c)	each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and	(d)	the original copy of the invoice shall be sent along with the last consignment.
(a)	the supplier shall issue the complete invoice before dispatch of the first consignment;									
(b)	the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;									
(c)	each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and									
(d)	the original copy of the invoice shall be sent along with the last consignment.									

6.11.1 Relevant Section of CGST Act 2017- Rule 55

Section	Particulars
Section 31	Tax invoice

6.11.2.1 Circulars - Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis - [Circular No. 10/10/2017-GST dated 18th October, 2017](#)

6.11.2.2 Circulars - Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries - [Circular No. 22/22/2017-GST dated 21st December, 2017](#)

6.11.2.3 Circulars - Clarification on issues related to Job Work - [Circular No.38/12/2018 dated 26th March, 2018](#)

6.11.2.4 Circulars - Clarification in respect of goods sent/taken out of India for exhibition or on consignment basis for export promotion - [Circular No. 108/27/2019-GST dated 18th July, 2019](#)

6.12 Tax Invoice or bill of supply to accompany transport of goods [Rule 55A]

<p>¹[Rule 55A</p>	<p>23.01.2018 to till date</p>	<p>The 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.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 23.01.2018 vide Notification No. 03/2018-Central Tax dated 23.01.2018.</p> </div>
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6.12.1 Relevant Section of CGST Act 2017- Rule 55A

Section	Particulars
Section 31	Tax invoice