



GST

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J.B. NAGAR CPE STUDY CIRCLE OF WIRC

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TOPICS TO BE COVERED

REGISTRATION

INVOICE

DEBIT NOTE

CREDIT NOTE

REGISTRATION UNDER GST

PERSON LIABLE FOR REGISTRATION

COMPULSORY REGISTRATION IN CERTAIN CASES

PERSON NOT LIABLE FOR REGISTRATION

PROCEDURE FOR REGISTRATION

DEEMED REGISTRATION

**CASUAL TAXABLE PERSON
NON RESIDENT TAXABLE PERSON**

AMENDMENT of REGISTRATION

CANCELLATION of REGISTRATION

REVOCATION of CANCELLATION

CASES ON REGISTRATION

REGISTRATION UNDER GST

PLACE FROM WHERE – THE TAXABLE SUPPLY IS MADE

PERSON/SITUATION	TURNOVER LIMIT [ALL INDIA BASIS]	WHEN TO APPLY
SUPPLIER of TAXABLE GOODS TAXABLE SERVICE IN STATE	NORTH EASTERN STATES	WITHIN 30 DAYS AFTER CROSSING T.O. LIMIT
	OTHER STATES	
PERSON REGISTERED U/PREVIOUS LAW	> Rs. 10 LAKHS IN FY	WITHIN 30 DAYS FROM APPOINTED DATE
	> Rs. 20 LAKHS IN FY	
	NO T.O. LIMIT APPLICABLE	
PERSON REGISTERED U/PREVIOUS LAW	ENROLLMENT U/GST MANDATORY	WITHIN 30 DAYS FROM APPOINTED DATE
	IF T.O. WITHIN LIMITS – OPTION TO CANCEL	
	NO T.O. LIMIT APPLICABLE	
SUCCESSION of BUSINESS	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM TRANSFER OR SUCCESSION
	SUCCESSOR NEED TO GET FRESH REGN.	
SUCCESSION of BUSINESS	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM TRANSFER OR SUCCESSION
	SUCCESSOR NEED TO GET FRESH REGN.	
AMALGAMATION OR DEMERGER	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM ISSUE of CERTF. of INCORPN.
	THE RESULTANT ASSESSEE TO GET FRESH REGN.	
AGGREGATE TURNOVER	MADE BY TAXABLE PERSON [ALL INDIA BASIS]	ALL SUPPLIES – MADE ON HIS OWN ACCOUNT
		ALL SUPPLIES – MADE ON BEHALF OF ALL HIS PRINCIPALS
		ALL SUPPLIES – AFTER COMPLETION OF JOB WORK
		EXEMPT SUPPLIES (INCLUDING NON TAXABLE SUPPLY)
		EXPORT OF GOODS & /OR SERVICES
		INTER STATE SUPPLIES TO PERSONS HAVING SAME PAN
		EXCLUDES – CENTRAL TAXES, STATE TAX, UT TAXES, INTEGRATED TAX & CESS
		EXCLUDES – CENTRAL TAXES, STATE TAX, UT TAXES, INTEGRATED TAX & CESS

PERSON/SITUATION	TURNOVER LIMIT	WHEN TO APPLY
INTER STATE SUPPLIER	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST SUPPLY MADE INTER STATE
CASUAL TAXABLE PERSON	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 5 DAYS PRIOR TO STARTING BUSINESS
NON RESIDENT TAXABLE PERSON	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 5 DAYS PRIOR TO STARTING BUSINESS
PERSON LIABLE UNDER RCM	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST SUPPLY CONSUMED
DEDUCTOR OR COLLECTOR of TAX AT SOURCE	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST TDS /TCS
AGENT of A TAXABLE PERSON	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST AGENCY TRANS.
INPUT SERVICE DISTRIBUTOR	(MANDATORY) NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST DISTRUBUTION

PERSON/SITUATION	TURNOVER LIMIT	WHEN TO APPLY
<p>E – SERVICE E - GOODS SUPPLIER</p>	<p>(MANDATORY) NO T.O. LIMIT APPLICABLE</p>	<p>WITHIN 30 DAYS FROM FIRST E - SUPPLY</p>
<p>E – COMMERCE OPERATOR</p>	<p>(MANDATORY) NO T.O. LIMIT APPLICABLE</p>	<p>WITHIN 30 DAYS FROM FIRST E - OPERATIONS</p>
<p>SUPPLIER of OADR FROM OUTSIDE INDIA TO PERSON IN INDIA</p>	<p>(MANDATORY) NO T.O. LIMIT APPLICABLE</p>	<p>WITHIN 30 DAYS FROM FIRST OPERATION</p>
<p>OTHER AS NOTIFIED BY GOVERNMENT</p>	<p>(MANDATORY) NO T.O. LIMIT APPLICABLE</p>	<p>WITHIN 30 DAYS FROM FIRST OPERATION</p>
<p>PERSON NOT LIABLE U/ANY CATEGORY</p>	<p>NO T.O. LIMIT APPLICABLE</p>	<p>VOLUNTARY REGISTRATION</p>

IMPORTANT POINTS FOR REGISTRATION

**MORE THAN ONE PLACE of
BUSINESS IN A STATE**

OPTION

**SINGLE REGISTRATION
FOR UNITS HAVING
SAME PAN**

**SEPARATE
REGISTRATION FOR
EACH UNITS
[DISTINCT UNITS]**

**MORE THAN ONE
BUSINESS VERTICALS
IN A STATE**

OPTION

**SINGLE REGISTRATION
FOR ENTIRE BUSINES**

**SEPARATE
REGISTRATION FOR
BUSINESS VERTICALS**

**MORE THAN ONE PLACE of
BUSINESS IN A MORE THAN
ONE STATE**

**MANDATORY SEPARATE REGISTRATION FOR EACH UNIT
[NO CENTRALISED REGISTRATION]
[DISTINCT UNIT]**

**PERSON SUPPLYING FROM
TERRITORIAL WATERS of INDIA**

**OBTAIN REGISTRATION – IN THE NEAREST
COASTAL STATE OR UNION TERRITORY**

**SEZ UNIT
SEZ DEVELOPER**

**TAKE SEPARATE REGISTRATION – AS A BUSINESS VERTICAL
DISTINCT FROM ITS OTHER UNITS WHICH ARE OUTSIDE SEZ**

**PROPER OFFICER DOES NOT
TAKE ACTION IN 3 OR 7
WORKING DAYS**

**AUTOMATIC REGISTRATION
IS DEEMED TO HAVE BEEN GRANTED**

REGISTRATION NOT REQUIRED – UNDER GST

PERSON	SITUATION	
ANY PERON	ENGAGED IN BUSINESS of SUPPLY of GOOD/SERVICES	- NOT LIABLE TO TAX - WHOLLY EXEMPT FROM TAX
AGRICULTURIST	UPTO EXTENT of SUPPLY of PRODUCE OUT of CULTIVATION of LAND	
ANY OTHER PERSON	AS MAY BE NOTIFIED	

PROCEDURE FOR REGISTRATION**OTHER THAN NON-RESIDENT, DEDUCTOR, COLLECTOR****FORM GST REG 01
PART A****SUBMIT DETAILS of PAN, MOBILE NO, EMAIL ID – FOR VERIFICATION****APPLICATION
REFERENCE NO.****AFTER VERIFICATION of PAN, MOBILE NO, EMAIL ID****FORM GST REG 01
PART B****SUBMIT DETAILS of BUSINESS ALONGWITH DOCUMENTS ELECTRONICALLY****FORM GST REG 02****ACKNOWLEDGEMENT ISSUED ELECTRONICALLY – ON TEMPORARY BASIS****APPROVAL \leq 3
WORKING DAYS****WHEN THE APPLICATION & DOCUMENTS ARE FULLY COMPLIED WITH****FORM GST REG 06****GRANT of REGISTRATION CERTIFICATE****EFFECTIVE DATE
of REGISTRATION****DATE ON WHICH LIABLE TO GET REGISTERED U/SCH V****FORM GST REG 03****INTIMATION \leq 3
WORKING DAYS****WHEN THE APPLICATION & DOCUMENTS ARE DEFICIENT****FORM GST REG 04****REPLY \leq 7
WORKING DAYS****THE REQUIRED CALRIFICATIONS & SUBMISSIONS GIVEN****APPROVAL \leq 7
WORKING DAYS****WHEN THE APPLICATION & DOCUMENTS ARE FULLY COMPLIED WITH****FORM GST REG 06****GRANT of REGISTRATION CERTIFICATE****EFFECTIVE DATE
of REGISTRATION****DATE of GRANT of APPROVAL****REJECTION
FORM GST REG 05****WHEN THE APPLICATION & DOCUMENTS ARE NOT SATISFACTORY**

PROCEDURE FOR REGISTRATION

DEDUCTOR, COLLECTOR

FORM GST REG 07

APPLICATION ELECTRONICALLY ALONGWITH DOCUMENTS

FORM GST REG 06

**≤ 3
WORKING DAYS**

GRANT of REGISTRATION

FORM GST REG 08

CANCELLATION of REGISTRATION – NO LONGER REQUIRED TO TDS OR TCS

PROCEDURE FOR REGISTRATION

NON RESIDENT & CASUAL TAXABLE PERSON

FORM GST REG 09

**≤ 5 DAYS FROM
STARTING BUS.**

APPLICATION ELECTRONICALLY ALONGWITH PASSPORT

**TEMPORARY
REFERENCE NO.**

**ADVANCE TAX LIABILITY PAID ON ESTIMATED BASIS
IN FORM PMT 4 CHALLAN**

**TEMPORARY
ACKNOWLEDGEMENT**

GRANT of TEMPORARY IDENTIFICATION NO. – VALID FOR 90 DAYS

FORM REG 11

EXTENTION of PERIOD of OPERATION

PROCEDURE FOR REGISTRATION

**PERSON SUPPLYING O.I.D.R.
FROM OUTSIDE INDIA TO A NON TAXABLE ONLINE
RECIPIENT**

FORM GST REG 10

APPLICATION ELECTRONICALLY ALONGWITH PASSPORT

FORM GST REG 06

**≤ 3
WORKING DAYS**

GRANT of REGISTRATION

FORM REG 11

EXTENTION of PERIOD of OPERATION

PROCEDURE FOR REGISTRATION

***SUO MOTU* REGISTRATION – BY OFFICER**

**FAILED TO TAKE
REGISTRATION**

PURSUANT TO SURVEY, ENQUIRY, INSPECTION SEARCH – OFFICER FINDS

FORM GST REG 12

OFFICER MAY REGISTER THE SAID PERSON ON TEMPORARY BASIS & ISSUE

**EFFECTIVE DATE
of REGISTRATION**

DATE of ORDER GRANTING REGISTRATION

**PRESCRIBED
FORMS**

**≤ 90 DAYS
IF NOT APPEALED**

APPLICATION FOR REGISTRATION TO BE MADE

**PRESCRIBED
FORMS**

**≤ 30 DAYS
IF APPEAL LOST**

APPLICATION FOR REGISTRATION TO BE MADE

PROCEDURE FOR REGISTRATION

ASSIGNMENT of UNIQUE IDENTITY NUMBER

**ENTITIES TO TAKE
U.I.N.**

- ANY SPECIALISED AGENCY of UNITED NATIONS ORGANISATION
- ANY MULTILATERAL INSTITUTION
- NOTIFIED ORGANISATION U/UNITED NATIONS (IMMUNITIES ACT)
- CONSULATE OR EMBASSY of FOREIGN COUNTRIES

FORM GST REG 13

APPLICATION ELECTRONICALLY

FORM GST REG 06

**≤ 3
WORKING DAYS**

GRANT of REGISTRATION (U.I.N.)

PROCEDURE FOR AMENDMENT of REGISTRATION

FORM GST REG 14 ALONGWITH DOCUMENTS	≤ 15 DAYS of SUCH CHANGE	CHANGES IN PARTICULARS FURNISHED IN FORM GST REG 01,07,09,10,12 CHANGES RELATE TO 1) LEGAL NAME of BUSINESS 2) ADDRESS of PRINCIPAL OR ADDITIONAL PLACE of BUSINESS 3) ADDITION, DELETION, RETIREMENT of PARTNERS, DIRECTORS, KARTA, MANAGING COMMITTEE, BOARD of TRUSTEES, CEO & THE LIKE
FORM GST REG 15	≤ 15 WORKING DAYS	– ORDER ISSUED BY PROPER ofFICER ELECTRONICALLY – AFTER VERIFICATION & APPROVAL
FORM GST REG 03 SCN	INTIMATION ≤ 7 WORKING DAYS	WHEN THE APPLICATION & DOCUMENTS ARE DEFICIENT
FORM GST REG 04	REPLY ≤ 7 WORKING DAYS	THE REQUIRED CALRIFICATIONS & SUBMISSIONS GIVEN
APPROVAL ≤ 7 WORKING DAYS	WHEN THE APPLICATION & DOCUMENTS ARE FULLY COMPLIED WITH	
FORM GST REG 14	GRANT of ORDER of AMENDMENT ELECTRONICALLY	
CERTIFICATE STANDS AMENDED	≤ 15 WORKING DAYS of SUBMISSION of EG 13 OR	IF PROPER OFFICER FAILS TO TAKE ACTION
	≤ 7 WORKING DAYS of SUBMISSION of REG 04	
REJECTION FORM GST REG 05	WHEN THE APPLICATION & DOCUMENTS ARE NOT SATISFACTORY	

PROCEDURE FOR CANCELLATION of REGISTRATION

FORM GST REG 16

≤ 30 DAYS
of EVENT

A REGISTERED PERSON SHALL ELECTRONICALLY SUBMIT APPLICATION FOR CANCELLATION (OTHER THAN UIN, DEDUCTOR, COLLECTOR)

FORM
GST REG 17

≤ 7
WORKING
DAYS

ISSUE
S.C.N.

PROPER OFFICER HAS REASONS TO BELIEVE THAT REGISTRATION IS LIABLE TO BE CANCELLED

SITUATIONS LEADING TO CANCELLATION

- 1) BUSINESS IS DISCONTINUED
- 2) BUSINESS IS TRANSFERRED FULLY DUE TO DEATH, of PROPRIETOR, AMALGAMATION, DEMERGER, DISPOSAL
- 3) CHANGE IN CONSTITUTION
- 4) NOT FURNISHED RETURNS
 - COMPOSITION SUPPLIER – 3 CONSECUTIVE TX.PERIODS
 - OTHER REG. PERSONS – 6 CONSECUTIVE TX.PERIODS
- 6) VOLUNTARY REGISTRATION OBTAINED – BUT BUSINESS NOT COMENCED WITHIN 6 MONTHS
- 7) REGISTRATION OBTAINED BY FRAUD, WILFUL MISSTATEMENT, SUPPRESSION of FACTS
- 8) ISSUES INVOICE WITHOUT ACTUAL SUPPLY OF G/S
- 9) VOILATES ANTI PROFITEERING PROVISIONS

FORM GST REG 18

≤ PRESCRIBED
TIME IN SCN

REPLY TO BE GIVEN

FORM GST REG 19

≤ 30 DAYS of
REG 14
REG 16

ORDER CANCELLATION of REGISTRATION
DIRECTION GIVEN FOR PAYING ANY TAX, INTEREST ,
PENALTY

FORM GST REG 20

WHEN REPLY TO SCN IS SATISFACTORY – PROPER ofFICER WILL DROP THE PROCEEDINGS - PASS AN ORDER

VOLUNTARY REGISTRATION CANNOT BE CANCELLED – WITHIN 1 YEAR FROM THE DATE of EFFECTIVE REGISTRATION

PROCEDURE FOR REVOCATION of CANCELLATION of REGISTRATION

REVOCATION of CANCELLATION of REGISTRATION IS NOT PERMITTED –
IF CANCELLATION IS DUE TO NON FURNISHING of RETURNS & REMAINS UNRECTIFIED

FORM GST REG 21

≤ 30 DAYS
of SERVING of
ORDER

A REGISTERED PERSON – WHOSE REGISTRATION IS
CANCELLED BY THE OFFICER ON HIS OWN MOTION
CAN APPLY FOR REVOCATION of CANCELLATION

FORM GST REG 22

≤ 30 DAYS
of REG 20

PROPER ofFICER SHALL REVOKE CANCELLATION –
IF GROUNDS ARE SATIFACTORY

FORM GST REG 23

≤ 30 DAYS
of REG 20

BEFORE REVOCATION – S.C.N. TO BE GIVEN

FORM GST REG 24

≤ 7
WORKING DAYS

REPLY TO S.C.N. TO BE GIVEN

ORDER FOR REVOCATION IS
CONFIRMED

IF REPLY ACCEPTABLE

REJECTION
FORM GST REG 05

WHEN THE REPLY NOT SATISFACTORY

PHYSICAL VERIFICATION of BUSINESS PREMISES IN CERTAIN CASES

**UPLOADED IN
FORM GST REG 30**

**≤ 15
WORKING DAYS
AFTER VERFN.**

**AFTER GRANT of REGISTRATION
PROPER ofFICER MAY REQUIRE PYHSICAL VERIFICATION
of THE PREMISES**

**AFTER PYHSICAL VERIFICATION of SUCH PREMISES
REPORT, PHOTOGRAPHS, DOCUMENTS**

METHOD of AUTHENTICATION

**SHALL BE
SUBMITTED
ELECTRONICALLY AT
COMMON PORTAL**

**THROUGH
DIGITAL SIGNATURE
E – SIGNATURE
OTHER NOTIFIED
MODE**

**ALL APPLICATIONS
REPLY TO NOTICES
RETURNS
APPEALS
ANY OTHER DOCUMENT REQUIRED TO BE
SUBMITTED UNDER THESE RULES**

MIGRATION of PERSONS REGISTERED UNDER EARLIER LAW

**PROVISIONAL
ID & PASSWORD**

FROM THE AUTHORITY WITH WHOM CURRENTLY REGISTERED

**SUPPLY MOBILE
NO. & EMAIL ID**

LOGIN ON GST PORTAL USING THESE CREDENTIALS

**CREATION of ID &
PWD. FOR GSTN**

SET SECURITY QUESTIONS & SUBSTITUTE NEW PASSWORD

FORM GST REG 25

APPLICATION FOR PROVISIONAL REGISTRATION

**DETAILS &
DOCUMENTS
≤ 3 MONTHS**

**BUSINESS, PROMOTERS, PARTNERS, AUTHO. SIGNATORY, PRINCIPAL &
ADDITIONAL PLACE of BUSINESS, GOODS & SERVICE, BANK ACCOUNTS**

FORM GST REG 26

ON SUBMISSION - GRANT of PROVISIONAL REGISTRATION

FORM GST REG 27

IF SUBMISSIONS ARE DEFICIENT – CANCELLATION of PROVISIONAL REGN.

FORM GST REG 28

BEFORE CANCELLATION SHOW CAUSE NOTICE M&ATORY

FORM GST REG 20

SCN CAN BE VACATED – IF NO CASE EXISTED WAS PROVED IN P. HEARING

FORM GST REG 29

**A REGISTERED TAX PAYER U/EARLIER LAWS (PRIORLY TAXABLE)
IS NOT LIABLE TO REGISTER U/GST (NOT LIABLE T GST)**

APPLY FOR CANCELLATION of PROVISIONAL REGISTRATION

FORM GST REG 06

**ON SUCCESSFUL VERIFICATION + NO CANCELLATION
– REGISTRATION IS GRANTED**

**REGISTERED PERSON
SUPPLYING
TAXABLE GOODS**

**ON OR
BEFORE**

**REMOVAL FOR SUPPLY TO RECIPIENT
[INVOLVING MOVEMENT of GOODS]**

**DELIVERY/MAKING AVAILABLE TO RECIPIENT
[IN OTHER CASES]**

**ISSUE TAX
INVOICE

[AS PER
FORMAT]**

**TAX INVOICE

TO BE ISSUED IN
TRIPLICATE**

“ORIGINAL FOR RECIPIENT”

“DUPLICATE FOR TRANSPORTER”

“ TRIPLICATE FOR SUPPLIER”

**FURNISH INVOICE
DETAILS IN GSTR 1**

SERIAL NUMBER of INVOICES ISSUED DURING A TAX PERIOD

**SUPPLY of
EXEMPTED G/S**

**SUPPLY UNDER
COMPOSITION LEVY**

**INSTEAD of
TAX INVOICE**

**RP ISSUE
BILL of SUPPLY
[AS PER FORMAT]**

**VALUE of
GOODS OR SERVICES
SUPPLIED < Rs. 200**

RP MAY NOT ISSUE - A TAX INVOICE

**ADVANCE RECEIVED
FOR SUPPLY G/S**

RP ISSUE – RECEIPT VOUCHER

**SUBSEQUENTLY
SUPPLY MADE**

RP ISSUE – TAX INVOICE

**SUBSEQUENTLY
SUPPLY NOT MADE &
NO TAX INVOICE ISSUED**

RP ISSUE – REFUND VOUCHER

**REGISTERED PERSON
RECEIVING G/S FROM
UNREGISTERED PERSON**

**SHALL ISSUE
INVOICE
ON DATE of RECEIPT
of G/S**

**SHALL ISSUE
PAYMENT VOUCHER
ON DATE of PAYMENT
FOR G/S**

Contents of Invoice – Rule 1

A) Name, Address, GSTIN of The Supplier

**B) A Consecutive Serial Number – Unique For A Financial Year
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

C) Date of Its Issue

D) If Recipient Is Registered – Name, Address & GSTIN Or UIN

**E) If Recipient Is Unregistered & Taxable Supply Value Is \geq Rs. 50,000
– Name, Address, Delivery Address, State Name & Code**

F) HSN Code of Goods Or Accounting Code of Services

i) Not Mandatory – if Aggregate TO is Less Rs. 1.5 Crores

ii) 4 Digit HSN – if Gross TO in Previous FY Exceeds Rs. 5 Crores

iii) 2 Digit HSN from 2yrs of GST implementation – if Gross TO in Previous FY is 1.5 Cr to 5 Cr

iv) 8 Digit HSN – for Exporters

G) Description of Goods Or Services

H) Quantity In Case of Goods & Unit Or Unique Quantity Code Thereof

I) Total Value of Supply of Goods Or Services Or Both

**J) Taxable Value of Supply of Goods Or Services Or Both
Taking Into Account Discount Or Abatement, If Any**

K) Rate of Tax (Central Tax, State Tax, Integrated Tax, Union Territory Tax Or Cess)

**L) Amount of Tax Charged In Respect of Taxable Goods Or Services
(Central Tax, State Tax, Integrated Tax, Union Territory Tax Or Cess)**

M) In Case of Inter-state Supply – Place of Supply Along With The Name of State

N) Address of Delivery – Where The Same Is Different From The Place of Supply

O) Whether The Tax Is Payable On Reverse Charge Basis

P) Signature Or Digital Signature of The Supplier Or His Authorized Representative

Contents of Invoice – Rule 1

Q) The invoice shall be prepared in triplicate

- original copy being marked as ORIGINAL FOR RECIPIENT

- the duplicate copy being marked as DUPLICATE FOR TRANSPORTER

- the triplicate copy being marked as TRIPLICATE FOR SUPPLIER

Contents of Export Invoice

A) Endorsement

“ SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST” OR

“ SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTE OF UNDERTAKING WITHOUT PAYMENT OF IGST”

B) Name, Address of the Recipient

C) Address of Delivery

D) Name of the Country of Destination

E) Number & Date of Application for Removal of Goods for Export

F) Other Details as per Normal Invoice

Contents of Invoice When Supply Below Rs. 200

Registered Person may not issue invoice where Supply of Goods or Services is below Rs. 200/- subject to following conditions –

a) The Recipient is Not a Registered Person and

b) The Recipient Does not Require such Invoice

Issue a Consolidated tax invoice for such Supplies at the Close of Each Day in Respect of All such Supplies

Contents of Bill of Supply (For Exempt Supply & Composition Supply) – Rule 4

A) Name, Address, GSTIN of The Supplier

**B) A Consecutive Serial Number – Unique For A Financial Year
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

C) Date of Its Issue

D) If Recipient Is Registered – Name, Address & GSTIN Or UIN

E) HSN Code of Goods Or Accounting Code of Services

F) Description of Goods Or Services

G) Quantity In Case of Goods & Unit Or Unique Quantity Code Thereof

H) Total Value of Supply of Goods Or Services Or Both

**I) Taxable Value of Supply of Goods Or Services Or Both
Taking Into Account Discount Or Abatement, If Any**

J) Signature Or Digital Signature of The Supplier Or His Authorized Representative

Contents of Receipt Voucher (Advance Received) – Rule 5

A) Name, Address, GSTIN of The Supplier

**B) A Consecutive Serial Number – Unique For A Financial Year
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

C) Date of Its Issue

D) If Recipient Is Registered – Name, Address & GSTIN Or UIN

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) In Case of Inter-state Supply – Place of Supply Along With The Name of State

J) Whether The Tax Is Payable On Reverse Charge Basis

K) Signature Or Digital Signature of The Supplier Or His Authorized Representative

Contents of Supplementary Tax Invoice & Credit & Debit Note – Rule 6

A) The words “Revised Invoice” wherever applicable, indicated prominently

B) Name, Address, GSTIN of The Supplier

C) Nature of the Document

**D) A Consecutive Serial Number – Unique For A Financial Year
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

E) Date of Issue of Document

F) If Recipient Is Registered – Name, Address & GSTIN Or UIN

**G) If Recipient Is Unregistered
– Name, Address, Delivery Address, State Name & Code**

H) Serial Number & Date Of The Corresponding Tax Invoice Or Bill Of Supply

**I) Value of Taxable Supply of Goods or Services,
Rate of Tax & The Amount Of The Tax Credited , Debited To The Recipient**

P) Signature Or Digital Signature of The Supplier Or His Authorized Representative

**Issue Revised Tax Invoice – for taxable supplies made during the
Effective date of Regn. till the date of issuance of Regn. Certificate**

**Any invoice or debit note due to tax payable on account of
section 74 – Tax not paid, short paid, erroneously refunded, wrong ITC due to fraud etc..
section 129 – Detention, Seizure & Release of Goods & Services in Transit
section 130 – Confiscation of Goods or Conveyances & Levy of Penalty
shall prominently contain the words “INPUT TAX CREDIT NOT ADMISSIBLE”**

Contents of Invoice of ISD – Rule 7

A) Name, Address, GSTIN of The ISD

**B) A Consecutive Serial Number – Unique For A Financial Year
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

C) Date of Its Issue

D) Name, Address And GSTIN of The Recipient to Whom The Credit Is Distributed

**E) If Recipient Is Unregistered
– Name, Address, Delivery Address, State Name & Code**

F) Amount of The Credit Distributed

G) Signature Or Digital Signature of The ISD or His Authorized Representative

Contents of Invoice of GTA – Rule 7

A) Gross weight of the Consignment

B) Name of the Consignor & Consignee

C) Registration Number of goods Carriage

D) Details of Goods Transported

E) Details of Place of Origin & Destination

F) GSTIN of the Person Liable for Paying Tax Whether as Consignor, Consignee or GTA

G) Other Details as per Normal Invoice

Contents of Invoice of Passenger Transportation Service – Rule 7

A) Invoice shall include Ticket in any Form by whatever name called

B) Other Details as per Normal Invoice

C) Serially Numbered not necessary

D) Address of the Recipient not necessary

Transportation of Goods without Invoice – Rule 8

**For the following Purposes
the Consigner may issue a DELIVERY CHALLAN, serially numbered,
in lieu of Invoice at the time of removal of goods for transportation**

- A) Supply of Liquid Gas
where the quantity – at the time of removal – from the place of business of the supplier
– is not known**
- B) Transportation of Goods for Job Work**
- C) Transportation of Goods for reasons other than by way of supply
(Branch Transfer, Sent on Approval or Return)**
- D) Such other supplies as may be notified by the Board**

Contents Of Delivery Challan – Rule 8

- A) Date And Number Of The Delivery Challan**
- B) Name, Address And GSTIN of The Consigner, If Registered,**
- C) Name, Address And GSTIN Or UIN of The Consignee, If Registered,**
- D) HSN Code And Description of Goods**
- E) Quantity (Provisional, Where The Exact Quantity Being Supplied Is Not Known)**
- F) Taxable Value**
- G) 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**
- H) Place of Supply, In Case of Inter-state Movement, And**
- I) Signature**

**Prepared in Triplicate
“ORIGINAL FOR CONSIGNEE”
“ DUPLICATE FOR TRANSPORTER”
“ TRIPLICATE FOR CONSIGNOR”**

**Where goods are being transported on a delivery challan in lieu of invoice, the same shall be
declared in FORM [WAYBILL]**

**THANK
YOU**

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