

# Test Your Knowledge!!!

**ICMAI  
GST Course**

**Rohit Kumar Singh – Founder  
TaxMarvel Consulting Services LLP  
ACA, ACMA, FCS, LLB, DISA (ICAI)  
Rohit@taxmarvel.com /+91 - 9503031788**



**[www.taxmarvel.com](http://www.taxmarvel.com)**

**TaxMarvel Consulting Services LLP**



# Test your knowledge -

- Supply of taxable Goods
- Supply of taxable Service

- For Supply of exempted goods / services
- Composition supplier

- For receipt of ADVANCE

- If advance refunded without supply of services/ goods

- Newly registered person (>20L)
- For transaction between date of liable to reg. to grant of reg.

- URP Purchase
- Exemption: not exceeding 5,000
- Consolidated invoice-Monthly

- For Payment to URP Vendor

- Upward revision of rate

- Downward revision of rate
- Goods return / deficiency of service

- Document for supply
- Other than Supply (repair, JW)

# Test your knowledge -

Time for  
issuance of  
Debit Note

Turnover for  
E-Invoice?

Supply of  
Goods – DTA  
to SEZ – Same  
State

Time limit for  
issuance of  
Invoice – retail  
Store

Supply of Goods  
– One GSTIN to  
Other GSTIN –  
Same State

Supply of Goods –  
One GSTIN to  
Other GSTIN –  
Same PAN

Invoice character  
Limit

Time for  
issuance of  
Credit Note

Time limit for  
issuance of  
Invoice – ICICI  
Bank

Return of  
Material post  
expiry – Sec 34

Sale of NIL Rated  
product –  
Document  
issued?

Sale of Taxable &  
Exempt product  
together – Doc?

# Answer Key

<b>Tax Invoice</b> <ul style="list-style-type: none"> <li>• Supply of taxable Goods</li> <li>• Supply of taxable Service</li> </ul>	<b>Bill of Supply</b> <ul style="list-style-type: none"> <li>• For Supply of exempted goods / services</li> <li>• Composition supplier</li> </ul>	<b>Receipt Voucher</b> <ul style="list-style-type: none"> <li>• For receipt of ADVANCE</li> </ul>	<b>Refund Voucher</b> <ul style="list-style-type: none"> <li>• If advance refunded without supply of services/ goods</li> </ul>	<b>Revised Invoice</b> <ul style="list-style-type: none"> <li>• Newly registered person (&gt;20L)</li> <li>• For transaction between date of liable to reg. to grant of reg.</li> </ul>
<b>Self Invoice – RCM</b> <ul style="list-style-type: none"> <li>• URP Purchase</li> <li>• Exemption: not exceeding 5,000</li> <li>• Consolidated invoice-Monthly</li> </ul>	<b>Payment Voucher -RCM</b> <ul style="list-style-type: none"> <li>• For Payment to URP Vendor</li> </ul>	<b>Debit Note</b> <ul style="list-style-type: none"> <li>• Upward revision of rate</li> <li>• No time limit</li> </ul>	<b>Credit Note</b> <ul style="list-style-type: none"> <li>• Downward revision of rate</li> <li>• Goods return / deficiency of service</li> <li>• Time limit</li> </ul>	<b>Delivery Challans</b> <ul style="list-style-type: none"> <li>• Document for supply</li> <li>• Other than Supply (repair, JW)</li> </ul>

Thank you

