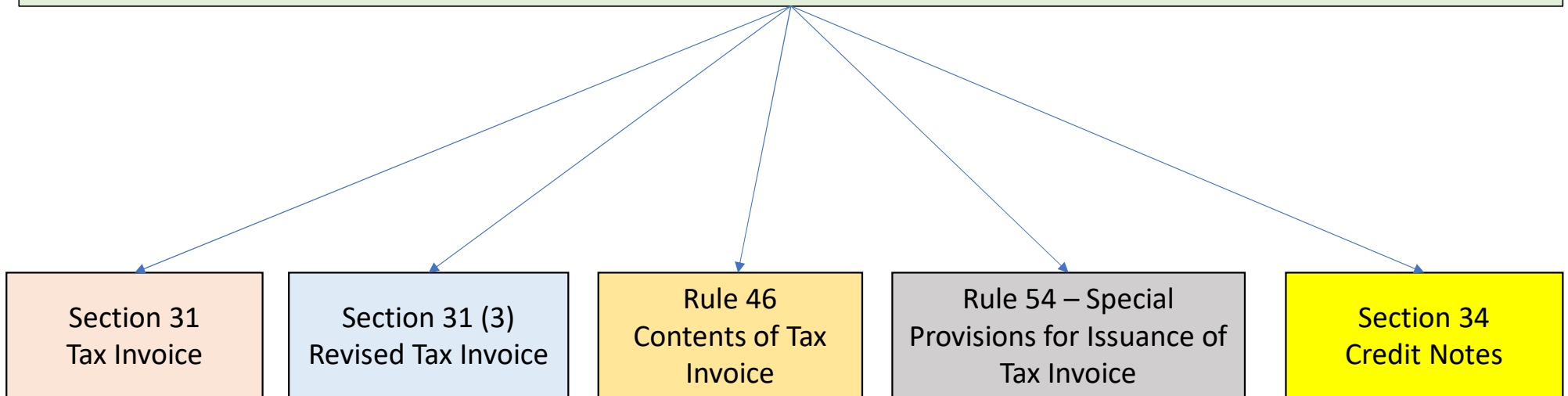


GST FUN LEARNING COURSE

TAX INVOICE & CREDIT NOTES



PRATIK SUDHIR SHAH
CHARTERED ACCOUNTANT
pratiksh2704@gmail.com



Section 31 of CGST Act 2017 – Document / Supporting for Supply of Taxable Goods / Services.



Supplier

Supplier

Supplied Goods / Services for
Rs 10 L + 18% GST



Recipient (Regd)

Recipient (Regd)



Solution

Which Document



Supplier

Is required to issue
on

As per Section 31 of
CGST Act 2017

For Supply of “TAXABLE”
Goods or Services

Is Required to issue



Section 31 of CGST Act 2017 – Document / Supporting for Supply of Taxable Goods / Services.

ABC PRIVATE LIMITED		
Registered Office: Ground Floor, Lodha Excelus Commercial Tower, Wadala Truck Terminal Road, New Cuffe Parade, Mumbai - 400037		
CIN: U70100MH2018XXXXXX		
Place of Supply: Floor-4 B-G-28 PLOT-8PT,T 13, H.V. Consumer Lodha Commercial Tower, Wadala Truck Terminal Road, New Cuffe Parade, Antop Hill, Mumbai- 400037		
PAN NO: AAHCBXXXXH	GSTIN No: 27AXXXXXXXXXX1ZC	
TAX INVOICE (Original for Recipient)		
To, RAMDAS CATERING SERVICES Plot no-3:3, Sector no.28, Near Nerul Gymkhana, St. Road, Nerul (W), Navi Mumbai - 400706, Maharashtra	Invoice No: Invoice Date Due Date Unit No Place of Supply State Code Reverse Charge Applicable (Yes/No)	NCP/RS/2021/04 15-07-2020 22-07-2020 1st Floor Cafeteria Mumbai, Maharashtra 27 No
GSTIN: 27AMXPSXXXX2ZY		
Particulars		
Revenue Share @ 15% on Sales of Rs 185010/- for the month of June 2020		
SAC/ HSN Code		
997212		
Amount		
27,752		
Total Taxable Amount		
27,752		
Add:		
CGST @ 9% 2,498		
SGST @ 9% 2,498		
Total Amount		
32,748		
Rupees in Words: Thirty Two Thousand Seven Hundred Forty Eight Only.		
Terms & Conditions: 1. Please issue cheque in favour of "NCP Commercial's Private Limited" 6. Subject to Mumbai Jurisdiction.		
For ABC PRIVATE LIMITED		
Authorised Signatory		

Case Study: – Tax Invoice if Recipients are Un-Registered in GST Act.



Supplied Goods / Services for
Rs 10 L + 18% GST



Are Suppliers
required to issue



Since Recipient is

Solution

As per Section 31 of
CGST Act 2017

For Supply of "TAXABLE"
Goods or Services

Is Required to issue



It is immaterial whether Recipient of Goods or Services are **Registered in GST Act** or are **Un-Registered**.



Recipients are
Registered

Recipients are
Un-Registered

Case Study: – Exemption in Generation of Tax Invoice.



Supplier

Supplied Fast Food to



Multiple Recipients (URD)



Supplier supplies each such item to the Recipients between **Rs 10 to Rs 200**



Are Suppliers required to **issue Tax Invoice** to each recipients?

Value of each supply is **below Rs 200**

Is there any **exemption** in generation of Tax Invoice?

Solution

As per **Section 31 (3) (b)** of CGST Act 2017

Supplier has an **option** to **“NOT RAISE TAX INVOICE”**

If Value of Supply is **Less than Rs 200**

Recipient is **Unregistered** in GST Act

Recipient **does not require** Tax Invoice

However Supplier is required to issue

One Single **“Consolidated Tax Invoice”**

At the end of each day

For Total Supplies made to URD during the day

Section 31 (3) (b) is **“OPTIONAL”**

Supplier may issue tax invoice even if Value of Supply is below Rs 200

Case Study: 3 – Supply of Exempt Goods or Services.



EXEMPT IN GST



Which Document



Is required to issue since
goods / services are

Solution

As per Section 31 of
CGST Act 2017

For Supply of “EXEMPT”
Goods or Services

Is Required to issue

Bill of Supply
under GST



Bill of Supply

HAPPSS Store

St no. 6 Dashmesh Nagar, Dagana Road, Hoshiarpur, Punjab, 146001
Contact No. : - +91 7696972100 E-Mail: - happssstore@gmail.com

BOS No. 10001

BOS Date: 15-02-2018

Customer Name: -

XYZ co.

Billing Address

Shipping Address

Address	ABC	Address	ABC
City	DEF	City	DEF
State	Punjab	State	Punjab
Contact No.	9XXXXXXXXXX	Contact No.	9XXXXXXXXXX

Sr No.	DESCRIPTION OF GOODS	HSN Code GST	Qty	Units	Rate (Rs)	Total Value	Disc. %	Disc. Amt	Total Amount
1	Item	7898	5	Nos	650	3,250	10%	325	2,925
2	Item	7898	6	Nos	550	3,300	10%	330	2,970
3	Item	7898	4	Nos	450	1,800	10%	180	1,620
4	Item	7898	8	Nos	750	6,000	10%	600	5,400
5	Item	7898	2	Nos	350	700	10%	70	630
6	Item	7898	9	Nos	250	2,250	10%	225	2,025
7	Item	7898	4	Nos	550	2,200	10%	220	1,980
8	Item	7898	8	Nos	850	6,800	10%	680	6,120
9	Item	7898	5	Nos	950	4,750	10%	475	4,275
10	Item	7898	6	Nos	1,050	6,300	10%	630	5,670
11	Item	7898	7	Nos	150	1,050	10%	105	945
12	Item	7898	1	Nos	50	50	10%	5	45
13	Item	7898	5	Nos	75	375	10%	38	338
14	Item	7898	5	Nos	25	125	10%	13	113
15	Item	7898	24	Nos	225	5,400	10%	540	4,860
16	Item	7898	8	Nos	325	2,600	10%	260	2,340
Total Value						46,950		4,695	42,255

Invoice Value (in Words)

Rupees Forty Two Thousand two Hundred fifty five only

Certified that the Particulars given above are true and correct.

Authorised Signatory

(Under Rule 1 of Invoice, Debit & Credit Notes - Rules, 2017)

NING

Case Study: – Export of Goods or Services or Both.



Cannot Charge or Collect GST for Export of Goods or Services from the

Hence for **Export of Goods or Services or Both**, Exporter is required to issue

Bill of Supply under GST



However many Suppliers **continue to raise Tax Invoice** for Export of Goods or Services.

GST Department **allows issuance of Tax Invoice** for Export of Goods or Services.

Case Study: – Supply of Goods or Services to Special Economic Zone Unit or Developer.



Which Document



Is required to issue
for **Supply to SEZ
Unit or Developer**

Since Supply to SEZ
Unit or Developer are
"ZERO RATED"

Solution

Supply to SEZ Unit
or Developer are
"ZERO RATED"

Cannot Charge or Collect GST for Supply
to SEZ Unit or Developer

Hence for **Supply to SEZ Unit or Developer**, Supplier is required to issue

**Bill of Supply
under GST**



However many Suppliers **continue to raise
Tax Invoice** for Supply to Special Economic Zone

GST Department **allows issuance of Tax Invoice**
for Supply to Special Economic Zone.

Endorsement on Bill of Supply for Export of Goods or Services or Supply to SEZ Unit or SEZ Developer.

Export of Goods or Services or both or
Supply to SEZ Unit or Developer

Method 1: **With Payment of Integrated Tax (IGST)**

Bill of Supply must compulsory mention

For Export of Goods or
Services or both

For Supply of Goods or
Services to
SEZ Unit or Developer

Supply Meant for Export
**with Payment of
Integrated Tax (IGST)**

Supply to SEZ Unit or
Developer **with Payment of
Integrated Tax (IGST)**

Method 2 : **Letter of Undertaking
Without the Payment of Integrated Tax (IGST)**

Bill of Supply must compulsory mention

For Export of Goods or
Services or both

For Supply of Goods or
Services to
SEZ Unit or Developer

Supply Meant for
Export **under Letter of
Undertaking (LUT)
without the payment
of Integrated Tax (IGST)**

Supply to SEZ Unit or
Developer **under Letter of
Undertaking (LUT)
without the payment of
Integrated Tax (IGST)**

Case Study: – Supply of Goods or Services to Branches within the State on Same GST Registration.



Supplied Goods or Services to its
Branch within the State

Supplied Goods or Services to
Same GST Registration



Which Document

Is required to issue
for **Branch Transfer**
within the State as

It is **not taxable**
under GST Law

Solution

For Branch Transfer
“WITHIN THE STATE (SAME GST REGISTRATION)”

Supplier is required to issue

Delivery Challan

Case Study: – Supply of Goods or Services to Branches outside the State (Different GST Registration).



Supplied Goods or Services to its
Branch Outside the State

Supplied Goods or Services to
Different GST Registration



As per **Section 7** read with
Schedule I of CGST Act 2017

Branch Transfer between
Distinct Person
(Different GST Registration)

Is a **TAXABLE SUPPLY**
Subjected to GST



Which Document

Is required to issue for
**Branch Transfer to Different
GST Registration**

Which is **Taxable**
under GST Law

Solution

As per Section 31 of
CGST Act 2017

For Supply of **“TAXABLE”**
Goods or Services

Supplier is Required to
issue



For Branch Transfer of Exempt Goods or Services, like
Vegetables, Fruits etc

Supplier is Required to
issue

**Bill of Supply
under GST**

Case Study: Supply of **Taxable as well as Exempt** Goods or Services in an Single Document.



Supplier

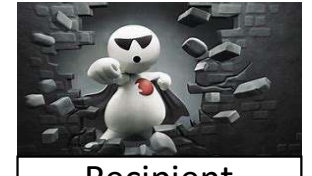
D-Mart prepared a single document for both products



Taxable



Exempt



Recipient



Whether D-mart shall be required to issue?



Bill of Supply
under GST

As Document contains both
Taxable as well as Exempt
Supply

Solution

As per Rule 46A of
CGST Rules 2017

If Supply contains **"TAXABLE as well as EXEMPT"** in one single document, then

Supplier is Required to
issue

INVOICE-CUM-BILL OF SUPPLY



Rule 46A says Invoice
Cum Bill of Supply shall
be issued if **Recipient is**
Un-Registered



Rule 46A is
Silent if
Recipient is
Registered

Hence Supplier raises **"TAX INVOICE"** for
Supply of Taxable as Well as Exempt Goods
or Services if
"Recipient is Registered"

Case Study: Supply of Goods or Services by Dealer Registered under Composition Scheme.



GST @ 1% / 6%
Scheme Dealer

Cannot
Charge GST

Cannot
Collect GST

Pay 1% or 6% GST
from Own Pocket



Solution



Which Document Composition Scheme Dealers **are**
required to issue for Supply of Goods or Services or both?

Since Composition Scheme Dealers
cannot charge or collect GST

Such Dealers **"CANNOT"** issue
Tax Invoice

Shall be Required to issue

Bill of Supply
under GST



Supplier has an option to issue
"CONSOLIDATED BILL OF SUPPLY" **at the end of the day**
For all the supplies made during the day

If Value of Bill of Supply is
Less than Rs 200

Recipient **does not**
require Bill of Supply

Case Study: – Advances on Services collected.



Collected Advances on “**SERVICES**” of Rs 10 L



Rs 10 L GST – 1.8 L

As per **Section 13** of CGST Act 2017, Time of Supply of Services shall be

Date of Issuance of Invoice

Whichever is Earlier

Or Receipt of Payment

Hence **GST Shall be Attracted** on Advance Collected of Rs 10 Lakhs



Which Document

Is required to issue for **Advances collected** which is subjected to GST

Tax Invoice “CANNOT” be issued since Services are not supplied

Solution

If Supplier collects **Advances on Services**

And Services are supplied at a **later date** then

Supplier is Required to issue



GST is “**NOT ATTRACTED**” if Supplier collects **Advances for Supply of Goods (NO GST)**

Hence **Receipt Voucher is applicable** only for **Advances collected on Services**

Advances on [Services collected.](#)

3	ABC Private Limited							
4	Address: Floor-4 B-G-28 PLOT-8PT,T 13, H.V. Consumer Lodha Commercial Tower, Wadala Truck Terminal Road, New Cuff Parade, Antop Hill,, Mumbai, Mumbai City, Maharashtra, 400037							
5	GSTIN: :27AAHCB6963H1ZC							
6								
7	Receipt Voucher							
8								
9								
10	Voucher Number: NCP/ARV/2021-22/01				Details Of Payer			
11	Voucher Date: 15/04/2021				Name: XYZ LIMITED			
12	Place of Supply: DELHI				Address: DELHI			
13	Reverse Charge (Y/N): NO				GSTIN of Payer: 07XXXXXXXXXX1ZY			
14								
15	State: Maharashtra		Code	27	State: DELHI		Code	7
16								
17	Description of Services	SAC Codes	Taxable Value	CGST		SGST		Total Advance Received
18				Rate	Amount	Rate	Amount	
19	Architect Services	99	5,00,000	9%	45,000	9%	45,000	5,90,000
20					-		-	-
21					-		-	-
22					-		-	-
23	Total		5,00,000		45,000		45,000	5,90,000
24	Total Advance Received (In words) - Rupees Five Lakh Ninety Thousand only							
25								
26								
27								
28	Certified that the particulars given above are true and correct					Total Amount before tax		5,00,000
29	For ABC Private Limited					Add: CGST		45,000
30						Add: SGST		45,000
31						Total Tax Amount (GST)		90,000
32						Total Amount After Tax		5,90,000
33	Authorised Signatory			Common Seal		GST on Reverse Charge		NO
34								

Case Study: – Refund of Advances Collected from the Recipients.



Collected Advances on
“SERVICES” of Rs 10 L + 18%
GST during April 2021

Services to be
provided during
July 2021

A close-up of several Indian currency notes (500, 1000, 2000) fanned out.

Supplier paid GST
Rs 1.8 L while filing
GSTR 3B of April 2021

A man in a suit is sitting at a desk, working on a laptop. He is looking down at the screen.

Rs 11.8 Lakhs
Recipient (R.D. or U.R.D.)



Refunded Rs 10 L + 18 %
GST ie Rs 11.8 Lakhs to the
Recipient

Recipient cancelled
Service Order and
demanded refund

During June 2021
Prior to Receipt of
Services



Had already deposited GST of
Rs 1.8 Lakhs to govt while filing
GSTR 3B of April 2021

Still Supplier refunded
Rs 11.8 Lakhs to the Recipient



Shall suffer loss of GST Paid of
Rs 1.8 Lakhs?

Reply to Case Study: – Refund of Advances Collected from the Recipients.

As per **Section 31 (3) (e)**
read with Rule 51 of CGST
Rules 2017

If Supplier is refunding
advances collected **along**
with GST then

Supplier is required to issue



Rs 11.8 Lakhs



Recipient (**R.D. or U.R.D.**)



Supplier

On the basis of
such **Refund**
Vouchers

Supplier have an
Option to claim

Refund of GST
paid of **Rs 1.8**
Lakhs from the
Govt

Under the Head

Excess Payment of
GST



GST – Rs 1.8 L

Case Study: – Advances on Goods collected.



Collected Advances on **“GOODS”** of Rs 10 L



As per **Section 13** of CGST Act 2017, Time of Supply of Goods shall be

Date of Issuance of Invoice

Whichever is Earlier

Or Date of Removal of Goods

GST Shall “NOT BE” Attracted on Advance Collected of Rs 10 Lakhs



Which Document

Is required to issue for **Advances collected** which “ARE NOT” subjected to GST

Tax Invoice / Receipt Voucher “CANNOT” be issued since GST is not collected

Solution

Supplier may issue any document

Evidencing Receipt of Advance on Goods

GST Law does not prescribe any document as Advances on Goods are **“NOT SUBJECTED TO GST”**

Case Study: – Services Supplied by Supplier which are covered under Reverse Charge Mechanism.



Suppliers (Registered)
Supplier (Registered)

Availed Advocate & GTA
Services **for Rs 5 lakhs**



GST - RCM

Recipient

Recipient paid GST
under RCM – Rs 50,000



Which
Document

Are required to issue for
Supply of Services covered
**under Reverse Charge
Mechanism as**

~~Supplier are not collecting or~~
Supplier are **not collecting or**
paying GST
~~Recipient are paying GST under~~
Recipient are paying GST under
Reverse Charge Mechanism

Solution

Supply of Advocate and GTA Services are
covered **under Reverse Charge Mechanism**

Hence for **Supply of services covered under RCM**, Suppliers are required to issue

**Bill of Supply
under GST**



Case Study: – Services Received by Recipient which are covered under Reverse Charge Mechanism.



Availed Advocate & GTA
Services **for Rs 5 lakhs**



GST - RCM



Recipient

Recipient paid GST
under RCM – Rs 50,000



Are

Solution

As per Section 31 (3) (f),
read with Rule 46,
If Suppliers are
“UN-REGISTERED”

Required to issue
any Invoice or
document as

Recipients are paying GST
under **Reverse Charge**
Mechanism u/s 9(3) of
CGST Act 2017, then

Recipient are required to issue

SELF INVOICE

Recipients **shall prepare Self Invoice on Monthly Basis for each such supplier.**

Recipients **shall avail Input Tax Credit** of GST Paid under Reverse Charge Mechanism **on basis of such Self Invoice.**

Case Study: – Payment to the Suppliers by the Recipient of Services paying GST under Reverse Charge Mechanism.



Supplier (Registered or Un-Registered)

Services shall be supplied at Later date



Recipient

Recipient

Recipient paid Advance consideration of Rs 50,000 to the Supplier



Whether

Solution

As per Section 31 (3) (g), read with Rule 46, at the time of making payment to the supplier,

Are Required to issue any Invoice or document

For Advance Payment made to the Supplier which are subjected to GST under RCM?

Registered Person paying GST under Reverse Charge Mechanism

Shall be required to issue

PAYMENT VOUCHER

Services covered under Reverse Charge Mechanism.

Invoice for Services on which
Recipients are paying GST under
Reverse Charge Mechanism

If Suppliers are **Registered** in GST Act

Then Suppliers shall **raise Bill of Supply** on
Recipient of Services

Recipients are not required to raise
"SELF INVOICE"

Recipients shall **avail Input Tax Credit** on of GST
paid under Reverse Charge Mechanism on
basis of Bill of Supply by the Supplier.

If Suppliers are **Un-Registered** in GST Act

Then Suppliers shall **Not issue any document**
on Recipient of Services

As per Rule 31 (3) (f), Recipients are required
to raise **"SELF INVOICE"**

Recipients shall **avail Input Tax Credit** on of GST
paid under Reverse Charge Mechanism on
basis of such Self Invoice

Recipients shall be required to **issue "PAYMENT VOUCHER"** at the time of **making payment** to such Suppliers

SUMMARY

Supply of **Taxable** Goods or Services

Supply of **Taxable** Goods or Services

Supply of **Exempt** Goods or Services

Supply of Taxable as well as **Exempt** Goods or Services

Supplied to **Registered Persons**

Supplied to **Un-Registered Persons**

Supplied to **Registered or Un-Registered Persons**

Supplied to **Un-Registered Persons**



If Value of Supply is below Rs 200, then Supplier **may not** issue Tax Invoice

Supplier may issue **One Single Consolidated Tax Invoice** at the end of each day

Bill of Supply

If Value of Supply is below Rs 200, then Supplier **may not** issue Bill of Supply

Supplier may issue **One Single Consolidated Bill of Supply** at the end of each day

INVOICE-CUM-BILL OF SUPPLY

SUMMARY

Export of Goods or Services

Supply of Goods or Services
to **Special Economic Zone**
Unit or Developer

Advances collected on
Services

Branch Transfer of Goods
within the state
(**Same GST Registration**)

Bill of Supply

Bill of Supply

Which are subjected to GST

Delivery Challan

But many suppliers continue
to raise Tax Invoice

But many suppliers continue
to raise Tax Invoice

**Receipt
Voucher**

Branch Transfer of Goods
outside the state
(**Different GST Registration**)

GST Department allows

GST Department allows



For **Taxable**
Supply

Bill of Supply

For **Exempt**
Supply

Section 31 (3) (a) of CGST Act 2017.
Revised Tax Invoice.

Section 31 (3) (a) – Revised Tax Invoice.



Taxpayer

Applied for GST Registration on

01/05/2021

ARN: AA27XXXXX1ZT

GST Registration granted on

10/05/2021

GST :27XXXXZZXXIBZ



Taxpayer

Supplied Goods & Services

Between 01st May 21 to 10th May 21

Since he had applied for GST Registration

He is **required to charge & collect GST** for goods or services or both supplied



Recipient



Solution

How the Taxpayer shall charge & collect GST for

Supplies made from 01st May 2021 to 10th May 2021?

What is the **Document** to be issued?

If the Taxpayer has **applied for GST Registration** then

He **shall charge and collect GST** by issuing



On each invoice issued from **01st May to 10th May**, Taxpayer shall mention

U/s 31 (3) (a), After the Receipt of GST Number on 10th May



Taxpayer

Shall Issue **within 30 days**
ie **09th June 2021**

Revised Tax Invoice

With GST Number

For all the supplies made during the period from **Effective Date of GST Reg'n (01/05/21)** till the **date of Grant of GST Reg'n (10/05/2021)**

Section 31 (3) (a) – Revised Tax Invoice.



Taxpayer

Who has Applied for
GST Registration

For all the supplies made during the period from **Effective
Date of GST Reg'n** till the **date of Grant of GST Reg'n**

Taxpayer shall issue
Tax Invoice

After Receipt of GST
Registration Number

Mentioning ARN instead of
GST Number

Issue **Revised Tax Invoice** with
GST Number

Taxpayer is required to issue
such **Revised Invoice**

Within 30 days

Of the Date of Issuance of
Certificate of GST Registration

Rule 48 (1) & 48 (2) of CGST Rules 2017. Manner of Issuing Invoice.

Rule 48 (1) of CGST Rules 2017 – Manner of Issuing Invoice for Supply of Goods.



Supplied Goods for **Rs 1 Lakh + 12% GST**



Solution

As per **Rule 48 (1)** of
CGST Rules 2017



Supplier



Transporter

How many Copies of Tax Invoice or Bill of
supply to be issued for Supply of Goods?

3 Copies of Tax Invoice / Bill of Supply

Original Copy for the
Recipient of the Goods

Duplicate Copy for the
Transporter of the Goods

Triplicate Copy for the
Supplier of the Goods

Being Marked as
Original for Recipient

Being Marked as
Duplicate for Transporter

Being Marked as
Triplicate for Supplier

Rule 48 (2) of CGST Rules 2017 – Manner of Issuing Invoice for Supply of Services.



Supplied Services for **Rs 5 Lakh + 18% GST**



Services are Intangible



**Transporter is
Not Required**

Solution

As per **Rule 48 (2)** of
CGST Rules 2017



How many Copies of Tax Invoice or Bill of
Supply to be issued for Supply of Services?

Are Required to **prepare and Issue**
2 Copies of Tax Invoice / Bill of Supply

Original Copy for the
Recipient of the Services

Duplicate Copy for the
Supplier of the Services

Being Marked as
Original for Recipient

Being Marked as
Duplicate for Supplier

Rule 46 of CGST Rules 2017. Content of Issuing Tax Invoice.

Case Study: Serial Number in Tax Invoice.



Taxpayer



Restaurant Services



Catering Services

Commission
Income



Product ABC



Product XYZ



Restaurant Services



Catering Services

Commission
Income



Product ABC



Product XYZ

Sr No in Tax
Invoice is

Sr No in Tax
Invoice is

Sr No in Tax
Invoice is

Sr No in Tax
Invoice is

Sr No in Tax
Invoice is

Sr No in Tax
Invoice is

GST / **RES** / 21-
22/ 01 onwards

GST / **CAT** / 21-
22/ 01 onwards

GST / **COS** / 21-
22/ 01 onwards

GST / **EXP** / 21-
22/ 01 onwards

GST / **ABC** / 21-
22/ 01 onwards

GST / **XYZ** / 21-
22/ 01 onwards



Can a Taxpayer **"MULTIPLE SERIES"** of
Invoices for Different nature of Supplies?

OR

Are Taxpayers required to have only **"ONE
SERIES"** of Invoice?

Solution

As per Rule 46 of CGST Rules 2017

Taxpayers **"MAY MAINTAIN
MULTIPLE SERIES"** of Invoices

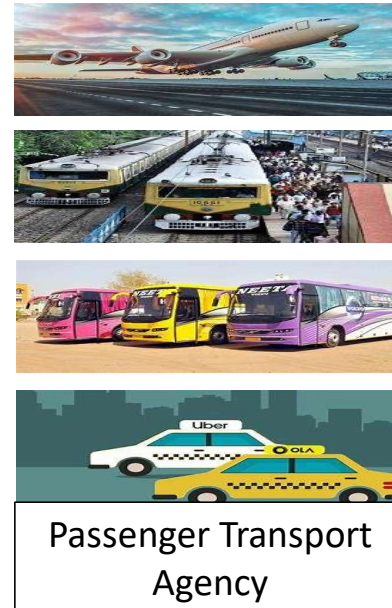
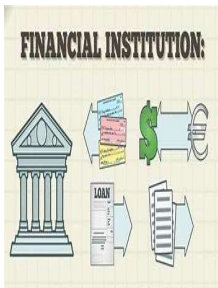
There are **no restrictions** for
maintaining different series of
invoices

Rule 54 of CGST Rules 2017. Special Provisions for Issuance of Tax Invoice

Rule 54 of CGST Rules 2017.

Rule 54 of CGST Rules 2017

Special Provisions for the Issuance of Invoice



Rule 54 (2) of CGST Rules 2017 – Supply of Services by Banks, NBFC, F.I. and Insurance Suppliers.



Supplier

During the Month of **May 2021**, Availed Following Services from SBI (Supplier)



Rs 1,000 + GST



Rs 2,000 + GST



Rs 46,000 + GST



Rs 1,000 + GST



Recipient



Supplier



Lakhs of Customers



Is SBI required to prepare
"SEPARATE TAX INVOICE"

For Each Services provided to the Recipient?

Solution

As per **Rule 54** of
CGST Rules 2017

Read with Notif'n
No 45/2017



May Issue

Consolidated Tax
Invoice of

Consolidated Any
Document for

For Each Recipient
at the **End of the Month**

For All the Supplies made
during the Month

Document may be
**physical or
electronic
whether or not
serially numbered**



Supplier



Rs 1,000 + GST



Rs 2,000 + GST



Rs 46,000 + GST



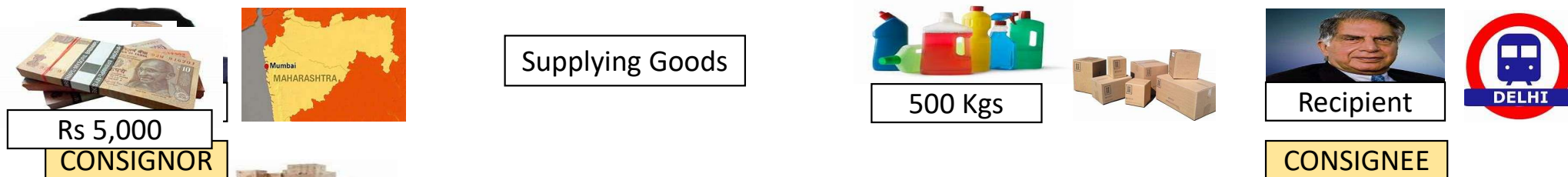
Rs 1,000 + GST

One Consolidated Tax Invoice
at the end of the month of
Rs 50,000 + GST



Recipient

Rule 54 (3) of CGST Rules 2017 – Person supplying Goods Transport Agency Services.



Solution

As per **Rule 54** of CGST Rules 2017



Sup

What are the details, **Goods Transport Agency (Supplier of Transport Services)** are required to mention on Tax Invoice issued?

Additional Details as given below



Registration Number of Goods Carriage in which Goods are being transported



Details of Place of **Origin** of Goods



Details of Place of **Destination** of Goods



Gross Weight of Consignment

500 Kgs

GSTIN of person **liable to pay GST** (FCM by GTA) or **RCM by consignor or consignee**

Consigner	Consignee	GTA
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Rule 54 (4) of CGST Rules 2017 – Person Supplying Passenger Transportation Services.

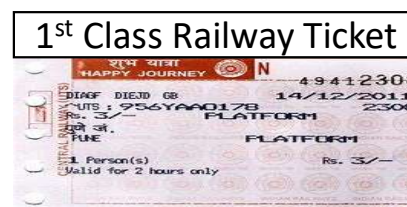


Supplier



1st Class Railway Pass

Rs 1,000 + GST



1st Class Railway Ticket

Rs 50 + GST



Recipient

There are Millions of Travelers every day



How to maintain Invoice Wise
Sr No Details?

How to Identify Name of
each recipient?

Solution

As per Rule 54 (4) of
CGST Rules 2017

Taxpayers supplying “PASSENGER
TRANSPORTATION SERVICES”

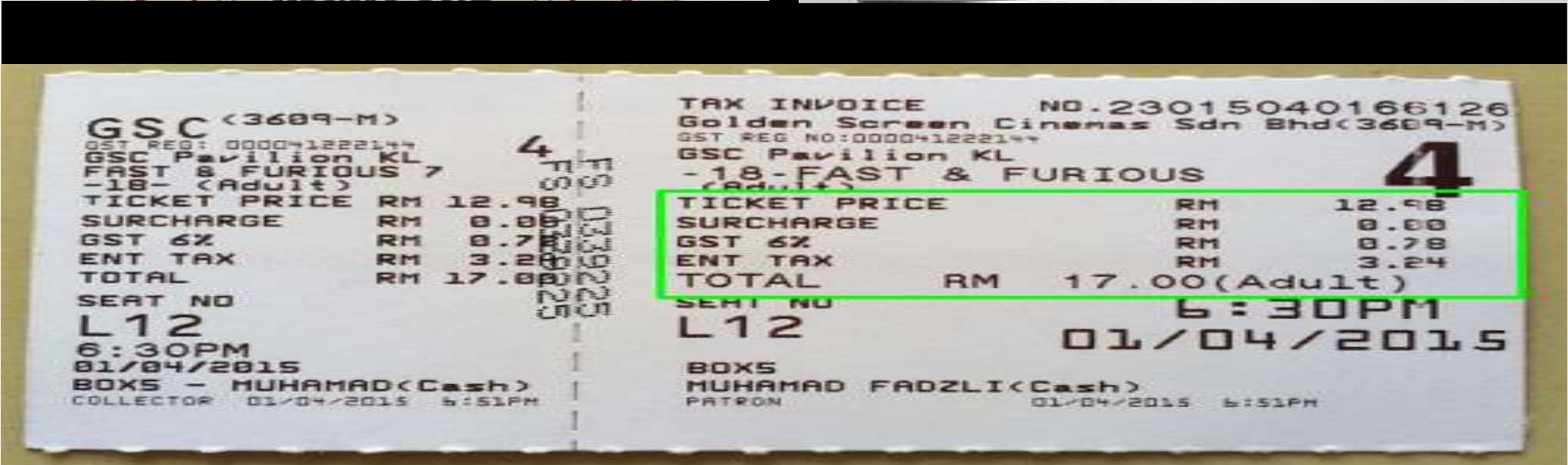
May issue Tax Invoice which shall
include “TICKET” in any form

Address of the Recipient of such
Services may or may not be
included

Document may or may not be
Serially Numbered

Tax Invoice / Ticket must contain all other particulars as described under Rule 46 of CGST Rules 2017.

Rule 54 (4A) of CGST Rules 2017 – Admission to Cinematographic Films in Multiplex or Single Screens.



Rule 54 (4A) of CGST Rules 2017 – Admission to Cinematographic Films in Multiplex or Single Screens.



Supplier

Supplied Movie Tickets for **Rs 500 + 12% GST**



Recipient



Are such Multiplex or Single Screen Suppliers required to mention **all the particulars in Tax Invoice** as prescribed under **Rule 46 of CGST Rules 2017?**

Solution

As per Rule 54 (4A) of
CGST Rules 2017

Person supplying services by way
of **Admission to**

Cinematographic Films in Multiple
Screens or in Single Screen

Shall Issue **ELECTRONIC TICKETS**

Shall Electronic Tickets shall
“MAY OR MAY NOT CONTAIN”

Deemed to be Tax Invoice

Details of the
Recipient of such Services

Tax Invoice / Bill of Supply must contain **all other particulars** as **described under Rule 46** of CGST Rules 2017.

Summary of Rule 54 of CGST Rules 2017.

Rule 54 (2) of CGST Rules 2017



Consolidated Tax Invoice or any document

For Each Recipient at the **End of the Month**

For All the Supplies made during the Month

Document may be **physical or electronical** **whether or not serially numbered**

Rule 54 (3) of CGST Rules 2017

Goods Transport Agent



Must contain all details as per Rule 46 +

Name of **Consignor**

Name of **Consignee**

Details of **Place of Origin & Destination** of Goods

Registration Number of Carriage in which Goods are being transported

GSTIN of person **liable to pay GST** (FCM by **GTA**) or **RCM by consignor or consignee**

Rule 54 (4) of CGST Rules 2017



Must contain all details as per Rule 46 **except**

May issue Tax Invoice which shall include **"TICKET"** in any form

Address of the Recipient of such Services **may or may not** be included

Document may or **may not** be **Serially Numbered**

Rule 54 (4A) of CGST Rules 2017






Must contain all details as per Rule 46 **except**

Shall Issue **ELECTRONIC TICKETS**




Deemed to be Tax Invoice

Shall Electronic Tickets shall **"MAY OR MAY NOT CONTAIN Details of the Recipient of such Services"**

Rule 46 of CGST Rules 2017.

		Supplied Goods / Services on		15/05/2021		
ABC LTD	GST-01/2021-22	Quantity – 500 Kgs	Taxable Value – Rs 5,00,000	GST Rate – 12%	GST Amount – Rs 60,000	Mr. Tata
27XXXXXX1ZT					Invoice Value – Rs 5,60,000	30XXXXXX1YQ

As per Rule 46 of CGST Rules 2017, Content of the Tax Invoice are :

	Consecutive Sr No not exceeding 16 characters		If Recipient is URD		Date of Issuance of the Tax Invoice	
Name of Supplier		Name of Recipient	Name & Address of the Recipient			
GSTIN of Supplier	GST-01/2021-22	GSTIN of Recipient	Address of Delivery where value exceeds Rs 50,000		15/05/2021	
Quantity of Goods	Description of Nature of Goods / Services supplied	HSN / SAC Code for Goods / Services	Total Value of Goods / Services	Taxable Value of Goods / Services	Rate of Tax	Amount of Tax
500 Kgs		AC – HSN (84158110)	Rs 5,60,000	Rs 5,00,000	GST – 12%	Rs 60,000
Type of Tax	Place of Supply along with Name of the State	Address of Delivery is same is different from Place of Supply	Tax Payable on Reverse Charge Basis		Signature or Digital Signature	
CGST & SGST or IGST			Yes or No			

Rule 46 (e) of CGST Rules 2017.
If Goods are supplied to “UN-REGISTERED RECIPIENTS”.

Case Study: 4



Supplier



Case Study: 4 Continued



Value of Mobile

Rs 10,000 + GST



Case Study: 4 Continued



Supplier



Value of Laptop

Rs 25,000 + GST



URD Recipient

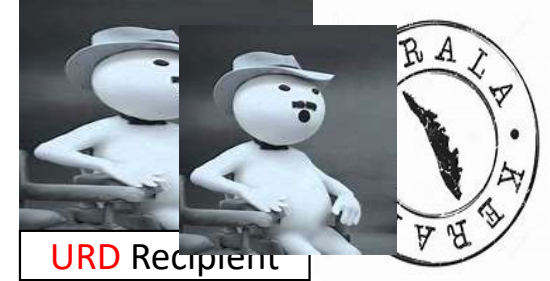


Case Study: 4 Continued



Value of Electronics

Rs 40,000 + GST



Case Study: 4 Continued



Rs 10,000 + GST



Rs 25,000 + GST



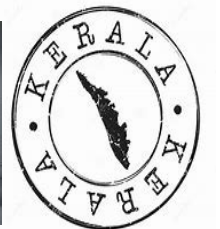
Rs 40,000 + GST



All “**URD**” Customers from different states visited shop in “**Maharashtra**”.

Customers purchased Electronics from “**Maharashtra**”.

Customers takes goods and goes back to their location (**respective state**).



Case Study: 4 Continued



How will
supplier
“Identify” that



Recipients



Recipients



BELONG TO WHICH
STATE?

As Recipients are
“UN-REGISTERED”

Value of
Electronics is
below Rs 50,000.

Case Study: 4 Continued



As per
“Rule 46 (e) of CGST
Rules”

If the Recipients are
“Un-Registered”

And Value of Taxable
Supply (Excluding GST)
of Goods is

“Below Rs 50,000”



At the **option** of
the supplier be

The Location of
the Supplier



Supplier



Case Study: 4 Continued

Location of the
Supplier



Supplier



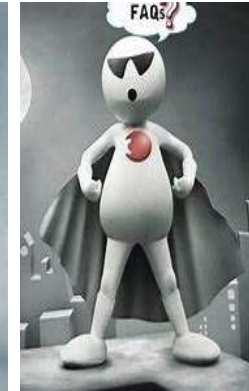
Place of supply



Supplier



Supplier shall charge



Recipients

Case Study: 5



Case Study: 5 Continued

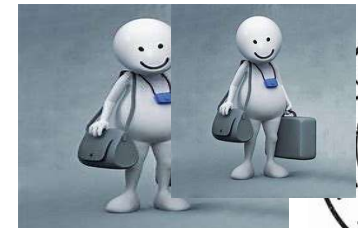


Supplier



Value of Saree

Rs 75,000 + GST



URD Recipient



Supplier



Value of Saree

Rs 1,00,000 + GST



URD Recipient

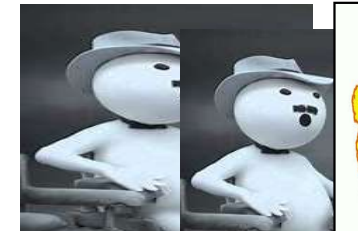


Supplier



Value of Saree

Rs 3,00,000 + GST



URD Recipient



Case Study: 5 Continued



How will
supplier
“Identify” that



Recipients



Recipients

BELONG TO WHICH
STATE?

As Recipients are
“UN-REGISTERED”



Value of Sarees
is Rs 50,000 or
more.

Case Study: 5 Continued



As per
**“Rule 46 (e) of CGST
Rules”**

If the Recipients are
“Un-Registered”

And **Value of Taxable
Supply (Excluding GST)** of
Goods is

“Rs 50,000 or More”



Supplier



Is required
to mention

Name &
“ADDRESS”
of the
Recipient.

Address of
the
“Delivery” of
the Goods.

Name of the
**State and
State Code**
Of the
Recipient.

Case Study: 5 Continued



Supplier



Mention in Tax Invoice

State - Gujarat



URD Recipient



Supplier



Mention in Tax Invoice

State –
Madhya Pradesh



URD Recipient

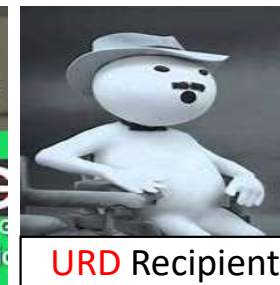


Supplier



Mention in Tax Invoice

State - Maharashtra



URD Recipient



Summary



As per
**“Rule 46 (e) of CGST
Rules”**

If the Recipients are
“Un-Registered”

Value of Taxable Supply of Goods is

Below Rs 50,000.

Supplier **“HAS AN OPTION TO NOT”** mention Address,
Place of Delivery and State details of the Recipient.

POS at the **option of the supplier** shall be
“LOCATION OF THE SUPPLIER”.

Value of Taxable Supply of Goods is

Rs 50,000 or more.

Supplier **“COMPULSORILY”** has to mention Address,
Place of Delivery and State details of the Recipient.

POS shall be Location where **delivery of the goods
terminates for the recipient** of the goods.