

# GST FUN LEARNING COURSE

## TAX INVOICE & CREDIT NOTES

Section 31  
Tax Invoice

Section 31 (3)  
Revised Tax Invoice

Rule 46  
Contents of Tax  
Invoice

Rule 54 – Special  
Provisions for Issuance of  
Tax Invoice

Section 34  
Credit Notes

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



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



Which Document



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.

<b>ABC PRIVATE LIMITED</b>		
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	
<b>TAX INVOICE (Original for Recipient)</b>		
<b>To,</b>	<b>Invoice No:</b>	NCP/RS/2021/04
RAMDAS CATERING SERVICES	<b>Invoice Date</b>	15-07-2020
Plot no-3:3, Sector no.28,	<b>Due Date</b>	22-07-2020
Near Nerul Gymkhana,	<b>Unit No</b>	1st Floor Cafeteria
St. Road, Nerul (W),	<b>Place of Supply</b>	Mumbai, Maharashtra
Navi Mumbai - 400706, Maharashtra	<b>State Code</b>	27
<b>GSTIN: 27AMXPSXXXX2ZY</b>	<b>Reverse Charge</b>	
	<b>Applicable (Yes/No)</b>	No
<b>Particulars</b>		
Revenue Share @ 15% on Sales of Rs 185010/- for the month of June 2020	<b>SAC/ HSN Code</b>	<b>Amount</b>
	997212	27,752
	<b>Total Taxable Amount</b>	27,752
	<b>Add:</b>	
	<b>CGST @</b>	9%
	<b>SGST @</b>	9%
	<b>Total Amount</b>	32,748
<b>Rupees in Words: Thirty Two Thousand Seven Hundred Forty Eight Only.</b>		
<b>Terms &amp; Conditions:</b>		
1. Please issue cheque in favour of "NCP Commercial's Private Limited"		
6. Subject to Mumbai Jurisdiction.		
<b>For ABC PRIVATE LIMITED</b>		
<b>Authorised Signatory</b>		

## 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?



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



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

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



GST – Rs 1.8 L

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

Services to be  
provided during  
July 2021

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



Rs 11.8 Lakhs



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



Rs 11.8 Lakhs

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



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



Rs 11.8 Lakhs

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



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



Supplier

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



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 01<sup>st</sup> May 21 to 10<sup>th</sup> 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 01<sup>st</sup> May 2021 to 10<sup>th</sup> 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 **01<sup>st</sup> May to 10<sup>th</sup> May**, Taxpayer shall mention

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



Taxpayer

Shall Issue **within 30 days** ie **09<sup>th</sup> 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



**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.

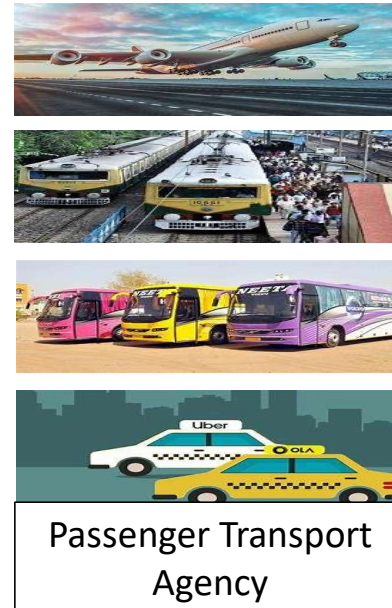
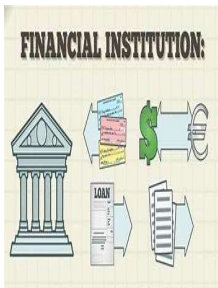
## Special Provisions for Issuance of Tax Invoice



## 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



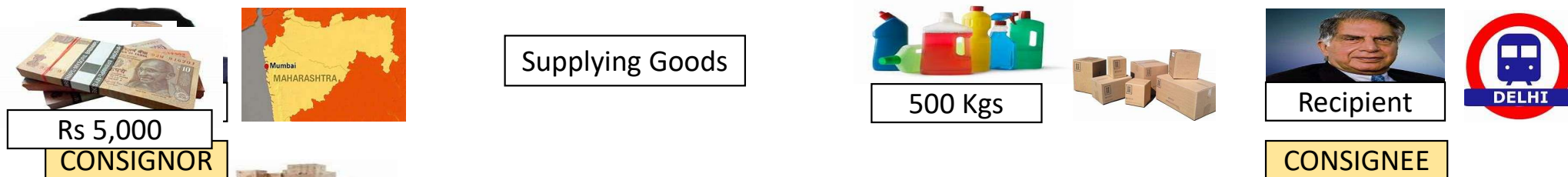
Rs 1,000 + GST

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



Rs 1,000 + GST



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.



A0000000		SCREEN 4	
ET Exempted		Transcendence (English) U/A	
INOX			
18/04/2014		Nett	1
Friday		3D Glass Charge	
11:10 AM	Service Charge	A.C. Charge	0.00
CL C-15	Charge	Satellite Tio	0.00
		Marathi Film	0.00
	637911	E.Tax :	
	bms	Total :	12

GSC (3689-M)		TAX INVOICE NO.23015040166126	
GST REG: 000041222144		Golden Screen Cinemas Sdn Bhd(3689-M)	
GSC Pavilion KL		GST REG NO:000041222144	
FAST & FURIOUS 7		GSC Pavilion KL	
-18- (Adult)		-18- FAST & FURIOUS	
TICKET PRICE	RM 12.98	TICKET PRICE	RM 12.98
SURCHARGE	RM 0.00	SURCHARGE	RM 0.00
GST 6%	RM 0.78	GST 6%	RM 0.78
ENT TAX	RM 3.24	ENT TAX	RM 3.24
TOTAL	RM 17.00	TOTAL	RM 17.00 (Adult)
SEAT NO		SEAT NO	
L12		L12	
6:30PM		6:30PM	
01/04/2015		01/04/2015	
BOX5 - MUHAMAD (Cash)		BOX5	
COLLECTOR 01/04/2015 5:51PM		MUHAMAD FADZLI (Cash)	
		PATRON	01/04/2015 5:51PM

NING

**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.

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

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

 Name of Supplier GSTIN of Supplier	Consecutive Sr No <b>not exceeding 16 characters</b> GST-01/2021-22	 Name of Recipient GSTIN of Recipient	If Recipient is <b>URD</b> Name & Address of the Recipient Address of Delivery where <b>value exceeds Rs 50,000</b>	Date of Issuance of the Tax Invoice 15/05/2021		
Quantity of Goods 500 Kgs	Description of <b>Nature of Goods / Services supplied</b>	HSN / SAC Code for Goods / Services AC – HSN (84158110) Rent – SAC (997212)	Total Value of Goods / Services Rs 5,60,000	Taxable Value of Goods / Services Rs 5,00,000	Rate of Tax GST – 12%	Amount of Tax Rs 60,000
Type of Tax CGST & SGST or IGST	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 Yes or No	Signature or Digital Signature		

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



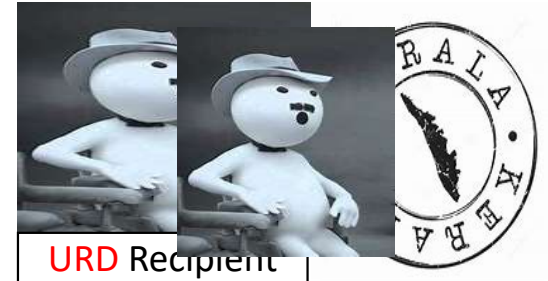


## Case Study: 4 Continued



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



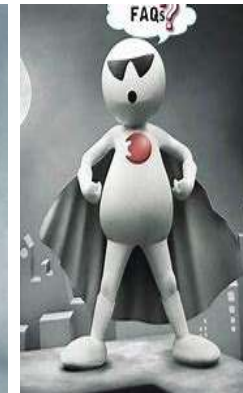
Place of supply



Supplier



Supplier shall charge



Recipients

9819122318



## Case Study: 5



## Case Study: 5 Continued

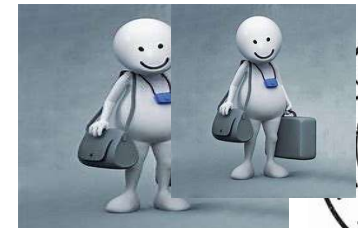


Supplier



Value of Saree

Rs 75,000 + GST



URD Recipient



Supplier



Value of Saree

Rs 1,00,000 + GST



URD Recipient

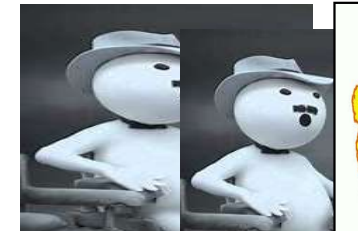


Supplier



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

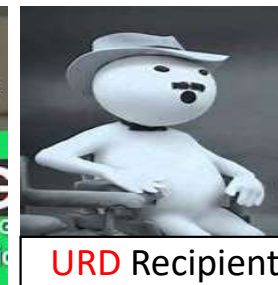


Supplier



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.