

Test on Invoicing in GST

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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

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

Thank you

