

# INVOICES UNDER GST

# What is an Invoice?



2. Seller

4. Sale transaction



3. buyer

5. Stating product quantity, price & payment terms

COMPANY SERVICES		TAX INVOICE		
Block 999, Main Street, Street name, City name, Post code - 220000 Street 2 Country, Tel: +000 000 0000 Fax: +000 000 0000 Email: sales@company.com Web: www.company.com		DATE: 2008/01/01	INVOICE NO:	
TO:				
QTY	PARTICULARS	QTY	PRICE	AMOUNT
			UNIT	
			TAX	
			TOTAL	
Amount in Words: _____				
QTR No:	Buyer's GST Ref No:			
TST Ref No:	Buyer's GST Ref No:			
TST GST Ref:				
Print No:				
For Company Name:		Authorized Signatory:		
Declaration: We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.				

1. Commercial document

# 1. Tax Invoice



SUPPLYING TAXABLE GOODS/SERVICES



ISSUE TAX INVOICE



BUYER

REGISTERED PERSON



BUYER RECEIVING TAXABLE GOODS/SERVICES



ISSUE TAX INVOICE



BUYER

UNREGISTERED PERSON

# Contents of Tax Invoice

## Tax Invoice

### CONSECUTIVE SERIAL NUMBER & DATE OF ISSUE

<b>VN Clothing Pvt Ltd</b> Company's GSTIN/UIN : 27ABCPF1234V1Z5 Prestige Point,Pune <b>NAME,ADDRESS,GST NO. OF SUPPLIER</b>	Invoice No.	Dated
	<b>2</b>	<b>1-Sep-2019</b>
<b>Buyer</b> <b>Neil Enterprise</b> Shivaji Nagar Pune GSTIN/UIN : 27ABQPN2930N1ZY State Name : Maharashtra, Code : 27 <b>PLACE OF SUPPLY</b> <b>NAME,ADDRESS,GST NO. OF BUYER</b>	Delivery Note	Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
	<b>TP-28</b>	
	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
Terms of Delivery		

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	<b>Trousers</b> DESCRIPTION OF GOODS OR SERVICES CGST 2.5% SGST 2.5%	8247 HSN CODE	50 Pcs QUANTITY (GOODS)	1,050.00	Pcs	52,500.00
				2.50 % 2.50 % TAX RATE CGST/SGST/IGST		1,312.50 1,312.50
Total						<b>₹ 55,125.00</b>

TAXABLE VALUE OF SUPPLY

AMOUNT OF TAX CHARGED

TOTAL VALUE OF SUPPLY

Amount Chargeable (in words) **INR Fifty Five Thousand One Hundred Twenty Five Only**  
E. & O.E

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
8247	52,500.00	2.50%	1,312.50	2.50%	1,312.50	2,625.00
<b>Total</b>	<b>52,500.00</b>		<b>1,312.50</b>		<b>1,312.50</b>	<b>2,625.00</b>

Tax Amount (in words) : **INR Two Thousand Six Hundred Twenty Five Only**

Company's GSTIN/UIN : 27ABCPF1234V1Z5

Declaration  
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for VN Clothing Pvt Ltd

*Signature*

Authorised Signatory

SIGNATURE OF AUTHORISED SIGNATORY

# 2. Bill of Supply



Supplying exempted Goods/Services



Registered person



Composition dealer



# 3. Debit Note

Case 1 : Taxable value in Invoice is less than Taxable value of such Supply

<u>Invoice</u>	<u>Supply Value</u>
Taxable Value 1000	Taxable Value 1200
GST @ 12% <u>120</u>	GST @ 12% <u>144</u>
Invoice Value <u>1120</u>	Invoice Value <u>1344</u>

Case 2 : Tax charged in Invoice is less than Tax payable in case of such Supply

<u>Invoice</u>	<u>Supply Value</u>
Taxable Value 1000	Taxable Value 1000
GST @ 12% <u>120</u>	GST @ 18% <u>180</u>
Invoice Value <u>1120</u>	Invoice Value <u>1180</u>

# 4. Credit Note

Case 1 : Taxable value in Invoice is more than Taxable value of such Supply

## Invoice

Taxable Value 1000

GST @ 12% 120

Invoice Value 1120

## Supply Value

Taxable Value 800

GST @ 12% 96

Invoice Value 896

Case 2 : Tax charged in Invoice is more than Tax payable in case of such Supply

## Invoice

Taxable Value 1000

GST @ 12% 120

Invoice Value 1120

## Supply Value

Taxable Value 1000

GST @ 5% 50

Invoice Value 1050

Case 3: Goods supplied are returned by Buyer



Goods returned by buyer



Buyer

Case 4: Goods & Services are found deficient

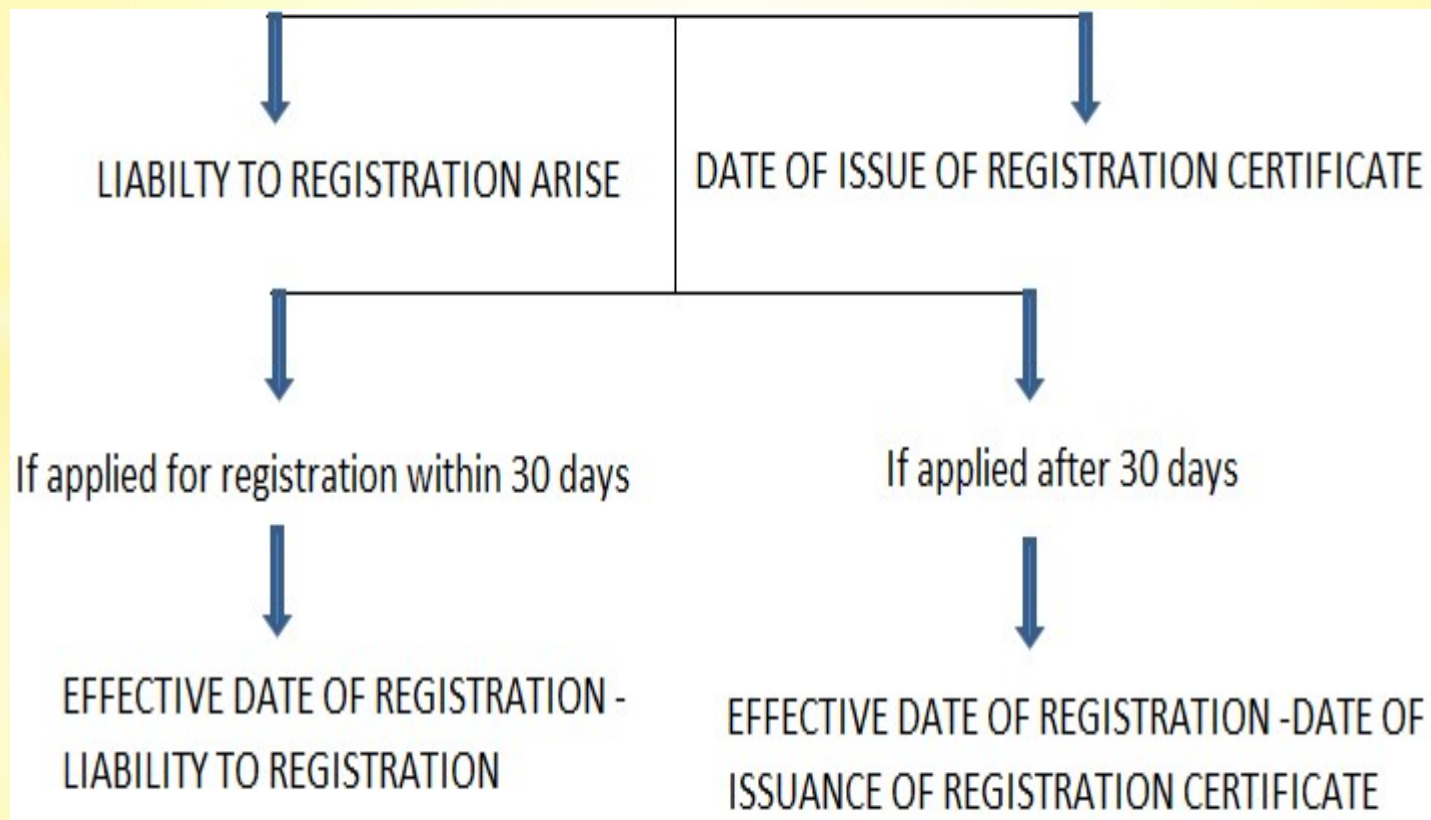


Buyer



# 5. Revised Invoice

Revised invoice is issued when registration is granted from a date earlier than Issuance of registration certificate.



# 6. Receipt Voucher



Advance payment



Receipt voucher



# 7. Refund Voucher



Advance payment



Receipt voucher

Supply ~~X~~ Tax Invoice ~~X~~



Refund voucher

# 8. Payment Voucher



Payment voucher



Liable to pay tax  
under reverse charge

# 9. Delivery Challan

Delivery Challan is issued where transportation of goods is done without Invoice.

