



GOVT. OF JHARKHAND  
COMMERCIAL TAXES DEPARTMENT

**SAMPLE OF A TAX INVOICE FOR A REGISTERED VAT DEALER**

**TAX INVOICE**

(To be issued in triplicate; the original and the first copy shall be issued to the registered purchaser, the second copy shall retained by the selling register dealer )

Tax Invoice must be printed by a **"registered printing press"** or it can be generated through **own computer system**

Name of the Selling VAT Dealer _____ Address _____ TIN - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Tax Invoice Sl. No. (Machine Printed) Date : _____
Name of the Purchasing VAT Dealer _____ Address _____ TIN - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of Delivery _____

Description of sale

Description of Goods	Unit/Rate Price	Quantity Sold	Total Value	Discount allowed (if any)	Net Value	VAT Rate @__%	VAT Amount

**Authorised Signatory**

Note: If the goods are sold and transported: Name/No. of the Vehicle, on which it is transported

In case of a manufacturing dealer, "TAX INVOICE-CUM-EXCISE INVOICE" may be mentioned, if required.

- A. There is no fixed format for the tax invoice , but the statute requires that the following particulars must be incorporated in the tax invoice by the selling dealer.
- It shall contain the words, "TAX INVOICE" in bold letters at the top or at any other prominent place;
  - Date of sale;
  - Date of challan or dispatch, as the case may be;
  - Name and full postal address, telephone no., e-mail address, if any, of the selling dealer;
  - Registration certificate / TIN number of the selling dealer;
  - Name, full postal address, and registration certificate / TIN number of the purchasing dealer;
  - Full description, quantity or number, as the case may be of the goods sold;
  - Value of the goods, rate and amount of tax charged in respect of taxable goods sold and the total amount of invoice;
  - Signature of the selling dealer or his regular employee, duly authorized by him for such purpose.
- B. There shall be only one original copy of tax invoice and it is to be prominently marked as "ORIGINAL – BUYER'S COPY". The seller shall also retain one copy marked as "SELLER'S COPY". More copies may be prepared as per requirement of the seller or buyer and a "TRANSPORTERS'S COPY" may also be issued.
- C. Tax invoices can be mechanically printed or in pre-printed format and must be serially and consecutively numbered during an accounting year. Dealers having more than one place of business may maintain serial number for each place of business but the same must bear a different prefix along with the number to identify that they have issued from different places of business.

D. The selling dealer may incorporate additional particulars in the tax invoice which may be required under any other law like Central Excise in order to use a composite invoice and avoid duplication.

**It is clarified that:**

- (a) Tax invoices, received for purchases made or issued against sales by a dealer, are not required to be furnished along with return for claiming input tax credit.
- (b) No purchase price or profit made by the seller is required to be indicated in the tax invoice.
- (c) The tax, to be charged in tax invoice is the applicable VAT rate, on total sales and not the difference which a dealer ultimately pays, after adjusting input tax credit under the VAT Act.

Tax Invoice in original is the mandatory document in the chain of transactions by which a registered purchasing dealer can claim set-off of a tax paid at the time of his purchase from any registered VAT seller in the state. All the requirements for any specific format have been done away with, and a dealer is free to design his own format containing a limited number of specified particulars.

The tax invoice used for Central Excise law, can also be used for VAT purpose, provided it contains the requisite particulars.

## RETAIL INVOICE/CASH-MEMO

(Sample)

ORIGINAL: To be issued to the consumer / unregistered Dealer  
DUPLICATE: To be retained by the selling VAT dealer for claiming Input Tax Credit

<p>Name of the Selling VAT Dealer _____</p> <p>Address _____</p> <p>TIN - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Name of the unregistered dealer / consumer _____</p> <p>Address _____</p>	<p>Retail Invoice Sl. No. (Machine Printed)</p> <p>Date : _____</p>
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Description of Goods	Unit/Rate Price	M.R.P.*	Quantity Sold	Total Price	VAT Rate @____%	VAT Amount

\*VAT is chargeable on M.R.P.: irrespective of the Actual Price charged.

**Authorised Signatory**

- A. There is no fixed format for the retail invoice , but the statute requires that the following particulars must be incorporated in the retail invoice by the selling VAT dealer to his unregistered dealer(s) or to the consumer.
- (j) It shall contain the words, "RETAIL INVOICE" in bold letters at the top or at any other prominent place;
  - (k) Date of sale;
  - (l) Date of challan or dispatch, as the case may be;
  - (m) Name and full postal address, telephone no., e-mail address, if any, of the selling dealer;
  - (n) Registration certificate / TIN number of the selling dealer;
  - (o) Name, full postal address, and unregistered dealer/consumer.
  - (p) Full description, quantity or number, as the case may be of the goods sold;
  - (q) Value of the goods, rate/M.R.P. and amount of tax charged in respect of taxable goods sold and the total amount of invoice;
  - (r) Tax on M.R.P. shall be charged in the circumstances if the same is printed on the package of such goods.

- (s) Signature of the selling dealer or his regular employee, duly authorized by him for such purpose.
- B. There shall be only one original copy of retail invoice and it is to be prominently marked as "ORIGINAL – BUYER'S COPY". The seller shall also retain one duplicate copy marked as "SELLER'S COPY". More copies may be prepared as per requirement of the seller or buyer and a "TRANSPORTERS'S COPY" may also be issued.
- C. Retail invoices can be mechanically printed or in pre-printed format and must be serially and consecutively numbered during an accounting year. Dealers having more than one place of business may maintain serial number for each place of business but the same must bear a different prefix along with the number to identify that they have issued from different places of business.
- D. The selling dealer may incorporate additional particulars in the Retail invoice which may be required under any other law like Central Excise in order to use a composite invoice and avoid duplication.

**It is clarified that:**

- (a) Retail invoices, received for purchases made or issued against sales by a dealer, are not required to be furnished along with return.
- (b) No purchase price or profit made by the seller is required to be indicated in the retail invoice.
- (c) The tax, to be charged in retail invoice is the applicable VAT rate, on total sales and not the difference which a dealer ultimately pays, after adjusting input tax credit under the VAT Act.