

Tax Invoices under Draft Rules and Formats issued by CBEC

Tax Invoice

- Tax Invoice to be issued by Supplier, containing details as in Model Invoice provided below.
- GSTN of recipient to be mentioned. If recipient is unregistered, name and address of recipient; address of delivery with name of State (and code), in cases where taxable value of supply is more than Rs. 50,000.
- Requirement of details in case of invoices raised in *ship to bill to* model provided in the Model Invoice.
- In case of revised or supplementary invoice, “Revised Invoice” or “Supplementary Invoice”, as the case may be to be mentioned along with date and invoice number of original invoice.
- In case of exports, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST” or “SUPPLY MEANT FOR EXPORT UNDER BOND WITHOUT PAYMENT OF IGST”, as the case may be, and shall, replace with following relevant details:
 - name and address of the recipient;
 - address of delivery;
 - name of the country of destination; and
 - number and date of application for removal of goods for export [ARE-1].
- Invoices to be issued within 30 days from date of supply, In case of continuous supply, 30 days from the date of each event specified in the contract requiring the recipient to make payment to the supplier.
- Invoices to be in triplicate and marked as ORIGINAL FOR RECIPIENT, DUPLICATE FOR TRANSPORTER and TRIPLICATE FOR SUPPLIER. Service invoices to be in duplicate (No transporter copy required).
- Duplicate Invoice is not required to be carried by transporter, if Invoice Reference Number is obtained. - This shows a robust mechanism for movement control in place.
- An **Invoice Reference Number (IRN)** may be obtained by a registered taxable person from the Common Portal by uploading a tax invoice issued by him in FORM GST INV-1. The IRN shall be valid for 30 days from the date of uploading.
- This IRN shall also act as point of **verification** for movement of goods.
- The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in FORM GSTR-1.

Model Invoice

Form GST INV - 1
(See Rule -----)

Application for Electronic Reference Number of an Invoice

1. GSTIN
2. Name
3. Address
4. Serial No. of Invoice
5. Date of Invoice

Details of Receiver (Billed to)

Name
 Address
 State
 State Code
 GSTIN/Unique ID

Details of Consignee (Shipped to)

Name
 Address
 State
 State Code
 GSTIN/Unique ID

Sr. No.	Description of Goods	HSN	Qty.	Unit	Rate (per item)	Total	Discount	Taxable value	CGST	SGST	IGST
	Freight Insurance Packing and Forwarding Charges										
	Total										
	Total Invoice Value (In figure)										
	Total Invoice Value (In Words)										
	Amount of Tax subject to Reverse Charges										

Declaration:

Signature
 Name of the Signatory
 Designation / Status

Electronic Reference Number:

Date: