

- Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1.
- The taxpayers have now been provided with a facility on the GST Portal to:
 - o Report in their Form GSTR-1, single credit note or debit note issued in respect of multiple invoices
 - o Indicate Place of Supply (POS) against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State
 - o Debit /Credit Notes can be declared with tax amount, but without any taxable value also i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. Only tax amount will have to be entered in such cases.
 - o Similar changes have been made while reporting amendments to credit note or debit not