

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES

PROCEDURE FOR ISSUING TAX INVOICE UNDER GST REGIME

- **TAX INVOICE** shall be issued for all taxable supplies containing description, quantity, value, rate of tax charged thereon [Sec. 31(1)].
- For **GOODS**, it shall be issued before or at the time of removal if it involves movement; otherwise, it shall be issued at the time of delivery.
- For **SERVICES**, it shall be issued before or within 30 days of provision of service. For Banks, Financial Institutions, Insurance Companies, the time limit is 45 days.
- For **supply of goods**, tax invoice/ delivery challan shall be in **triplicate**:
 - ✓ Original copy marked as “**ORIGINAL FOR RECIPIENT**”
 - ✓ Duplicate copy marked as “**DUPLICATE FOR TRANSPORTER**”
 - ✓ Triplicate copy marked as “**TRIPPLICATE FOR SUPPLIER**”
- For **supply of service**, tax invoice shall be in **duplicate**:
 - ✓ Original copy marked as “**ORIGINAL FOR RECIPIENT**”
 - ✓ Duplicate copy marked as “**DUPLICATE FOR SUPPLIER**”

THE TAX INVOICE SHALL CONTAIN THE FOLLOWING DETAILS:-

- (a) *name, address and GSTIN of the supplier;*
- (b) *a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters(-,/), unique for a financial year;*
- (c) *date of its issue;*
- (d) *name, address and GSTIN or UIN of the recipient, if registered;*
- (e) *name and address of the recipient and the address of delivery, name of the State, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;*
- (f) *HSN code for goods or SAC code for services;*
- (g) *description of goods or services and quantity for goods;*
- (h) *total value and taxable value of supply of goods or services or both;*
- (i) *rate of tax and amount of tax (SGST/CGST/IGST or cess);*
- (j) *place of supply and address of delivery (if different from the place of supply);*
- (k) *signature or digital signature of the supplier or his authorised representative.*

- For supply of exempted goods or services and those under composition scheme, supplier shall issue **BILL OF SUPPLY** instead of tax invoice and shall contain all details as in tax invoice except rate and amount of tax [rule 49]
- For receipt of advance payment with respect to any supply, supplier shall issue **RECEIPT VOUCHER**. If supply is not made against such advance, supplier shall issue **REFUND VOUCHER**. These vouchers shall contain all particulars as in tax invoice with amount of advance taken or amount of refund. [rule 50, 51]
- Tax under GST [SGST/CGST/IGST] shall be collected only by registered persons [sec. 32(1)] in accordance with respective Acts and Rules [sec. 32(2)]
- After issue of tax invoice, if the taxable value and tax charged are found to be higher or in case of return of goods by recipient, supplier shall issue **CREDIT NOTE**. [sec 34(1)]
- After issue of tax invoice, if the taxable value and tax charged are found to be lesser, supplier shall issue **DEBIT NOTE**. [sec.34(3)]
- Person liable to pay tax on reverse charge basis shall issue **PAYMENT VOUCHER** containing all details as in tax invoice and also the details of tax paid [rule 52]
- Person who is transporting goods for job work or for purposes other than supply or when the quantity is not known at the time of supply, shall issue **DELIVERY CHALLAN** containing all details as in tax invoice. [rule 55]

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