

| Particulars | Bill of supply | Tax Invoice Cum Bill of Supply | Debit note | Credit note | Receipt voucher | Refund Voucher | Payment Voucher | Delivery challan | Revised Invoice |
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| Section | 31(3)(c) | - | 34 (3)&(4) | 34(1)&(2) | 31(3)(d) | 31(3)(e) | 31(3)(g) | - | 31(3)(a) |
| Rule | 49 | 46A | 53 | 53 | 50 | 51 | 52 | 55(1) | 53 |
| Situation of Issuance | <p>a) Supplying exempted goods or services or both or</p> <p>b) Paying tax under the composition scheme</p> | <p>A registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single "invoice-cum-bill of supply" may be issued for all such supplies</p> | <p>Sec 34(3) & 4</p> <p>a) The taxable value charged in that tax invoice is found to be less than the taxable value</p> <p>b) Tax charged in that tax invoice is found to be less than tax payable</p> <p>Sec 142(2)(a)</p> <p>Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person</p> | <p>Section 34(1)</p> <p>a) The taxable value charged in that tax invoice is found to exceed the taxable value or</p> <p>b) Tax charged in that tax invoice is found to exceed tax payable</p> <p>c) Where the goods supplied are returned by the recipient</p> <p>d) Where goods or</p> | <p>A registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher</p> | <p>Where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently</p> <p>(a) no supply is made +</p> <p>(b) no tax invoice is issued in pursuanc</p> | <p>A registered person who is liable to pay tax under section 9(3) and 9(4) shall issue a payment voucher at the time of making payment to the supplier</p> | <p>a) A supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,</p> <p>b) transportation of goods for job work,</p> <p>c) transportation of goods for reasons other than by way of supply, or</p> <p>d) such other supplies as may be notified by the Board</p> | <p>Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him may issue revised tax invoices in respect of taxable supplies effected during the period</p> |

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| | | <p>who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note. containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;</p> | <p>services or both supplied are found to be deficient.</p> <p><u>Sec 142(2)(b)</u></p> <p>Where in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be</p> | | <p>e thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment</p> | | <p>starting from the effective date of registration till the date of the issuance of the certificate of registration .</p> |
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| | | | | prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act | | | | | |
| Issued by | Registered Supplier | Registered Supplier | Registered Supplier | Registered Supplier | Registered Supplier | Registered Supplier | Registered Recipient | Consignor | Registered Supplier |
| When to issue | Specified (within 30 days generally), 45 days (Bank, Insurer, NBFC, FI) | Specified | Not specified, But declaration time is specified u/s 37(3) and 39(9) | Not specified But time of declaration in return is specified u/s 34(2) and 39(9) | On receipt of advance payment | on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequen | At the time of making payment to the supplier | At the time of removal of goods | As soon as you get registration certificate. |

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| | | | | | | tly no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment | | | |
| Time of supply is affected by issuance of the document | Sec 12 and Sec 13 | Yes, For composition Scheme (Sec 12 and Sec 13) | Yes for tax purpose | Yes | Yes (Services) | No | No | No | No |
| Composition /Regular | Regular | Regular/Composition | Regular/Composition | Regular/Composition | Regular/Composition | Regular/Composition | Regular/Composition | Regular/Composition | Regular/Composition |

| Considered in Aggregate Turnover | Yes | Yes | Yes | Yes | Yes | No | No | No [except for supplies covered under (a)] | Yes |
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| Concept of consolidated Registered person may not issue a bill of supply if value of supply is less than INR 200 if following conditions are satisfied: (c-1) the recipient is not a registered person; + (c-2) the recipient does not require such invoice, and shall issue a consolidated bill of | No | No | No | No | No | No | No | No | No |

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| | supply for such supplies at the close of each day in respect of all such supplies. | | | | | | | | |
| E invoicing | Yes | No | Yes | Yes | No | No | No | No | No |

Invoice

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| Rule of GST | General Cases | 46, 47, 48 |
| | Special Cases | 54(1), 54(2), 54(3), 54(4) |
| Definition | Sec. 2(66) of CGST Act: “invoice” or “tax invoice” means the tax invoice referred to in section 31 of CGST act. | |
| Situation of issuance | Supplying (a) taxable goods (b) taxable services Note- [As per Sec. 31(3)(c)] - If it is non-taxable supply {alcohol for human consumption + Panchratna (petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel)}, tax invoice will not be issued, rather bill of supply shall be issued. and as per rule 49 even if tax invoice is issued for such non-taxable supply, it will be treated as Bill of Supply. | |
| Issued by? | Registered Supplier | |
| Applicable Scheme | Regular Scheme | |
| | Exception- It is issued in composition scheme in exceptional case [only in case] even person registered under composition scheme will have to issue an invoice on such taxable inward supply which is covered under reverse charge scheme u/s 9(3) or 9(4) of CGST act. | |

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| <p>Exemption to Issue?</p> | <p>Registered person may not issue a tax invoice/if value of supply is less than INR 200 if following conditions are satisfied: (c-1) The recipient is not a registered person; + (c-2) The recipient does not require such invoice, and shall issue a consolidated tax invoice/for such supplies at the close of each day in respect of all such supplies.</p> |
| <p>Prohibition of authorized collection of tax (Section 32 of CGST Act)</p> | <ol style="list-style-type: none"> 1. A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this act. 2. No registered person shall collect tax except in accordance with the provisions of this act or the rules made thereunder. <p>Note - composition dealer is not authorized to collect tax, so tax column shall not be declared on Bill of Supply.</p> |
| <p>Amount of tax to be indicated in tax invoice and other documents. (Section 33 of CGST Act)</p> | <p>notwithstanding anything contained in this act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.</p> |
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