**Issues on Invoices / Credit Note / Debit Note**

1. I have a contract to supply manpower to a factory for 12 months, whereby the recipient should make payment by the 15th of the succeeding month. When should I raise the invoice?
2. I am constructing a building for my client. The client is required to pay me on completion of plinth, 1st floor and 2nd floor. When should the invoice be raised?
3. I had a contract for supplying manpower for 28 days for Rs. 28,000/-. However, after 10 days, the service has stopped. Should I raise an invoice?
4. Will my tax liability be reduced if I issue a Credit Note?
5. When I reject an inward supply, can I issue a Debit Note?
6. How many copies of invoice are required in case of supply of Goods?
7. How Many copies of an invoice is required for supply of services?
8. Can I start a fresh series of serial number for my ‘invoice’ or ‘bill of supply’ every day?
9. What are the special requirements of a supplementary or revised invoice?
10. Is tax invoice required for advance payments received for goods or services?
11. Is it mandatory to mention the details of tax amount charged in the invoice?
12. Is it possible to take input tax credit based on the ‘bill of supply’?
13. Can a revised invoice be issued for taxable supplies?
14. Can credit notes/debit notes be raised without raising an appropriate tax invoice?
15. Is it mandatory to show the details of credit/debit notes in the periodic returns?
16. Are there any situations where credit note cannot be issued?
17. What is the last date by which you need to issue credit note?

(a) On or before Sept 30, following the end of financial year

(b) The date of filing of the relevant annual return

(c) Earlier of the two dates mentioned in (a) and (b) above

(d) None of the above

**Contents of Tax Invoice**

1. name, address and GSTIN of the supplier;
2. consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
3. date of its issue;
4. name, address and GSTIN or UIN, if registered, of the recipient;
5. name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
6. HSN code of goods or Accounting Code of services;
7. description of goods or services;
8. quantity in case of goods and unit or Unique Quantity Code thereof;
9. total value of supply of goods or services or both;
10. taxable value of supply of goods or services or both considering discount or abatement, if any;
11. rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
12. amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
13. place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
14. address of delivery where the same is different from the place of supply;
15. whether the tax is payable on reverse charge basis; and
16. signature or digital signature of the supplier or his authorized representative:

**Contents of Bill of Supply**

(a) name, address and GSTIN of the supplier;

(b) a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

(c) date of its issue;

(d) name, address and GSTIN or UIN, if registered, of the recipient;

(e)HSN Code of goods or Accounting Code for services;

(f) description of goods or services or both;

(g) value of supply of goods or services or both taking into account discount or abatement, if any; and

(h) signature or digital signature of the supplier or his authorized representative:

**Contents of Receipt Voucher**

(a) name, address and GSTIN of the supplier;

(b) a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

(c) date of its issue;

(d) name, address and GSTIN or UIN, if registered, of the recipient;

(e) description of goods or services;

(f) amount of advance taken;

(g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);

(h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

(i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;

(j) whether the tax is payable on reverse charge basis; and

(k) signature or digital signature of the supplier or his authorized representative.

**Contents of Tax Invoice of ISD**

(a) name, address and GSTIN of the ISD;

(b) a consecutive serial number, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

(c) date of its issue;

(d) name, address and GSTIN, of the recipient to whom credit is distributed;

(e) amount of the credit distributed; and

(f) signature or digital signature of the Input Service Distributor or his authorized representative:

**Contents of Supplementary Invoice / CN / DN**

1. The word “Revised Invoice”, wherever applicable, indicated prominently;
2. name, address and GSTIN of the supplier;
3. nature of the document;
4. a consecutive serial number;
5. date of issue of the document;
6. name, address and GSTIN or UIN, if registered, of the recipient;
7. name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
8. serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
9. value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
10. signature or digital signature of the supplier or his authorized representative:

**Contents of Delivery Challan**

1. Date and number of the delivery challan,
2. Name, address and GSTIN of the consigner, if registered,
3. Name, address and GSTIN or UIN of the consignee, if registered,
4. HSN code and description of goods,
5. Quantity (provisional, where the exact quantity being supplied is not known),
6. Taxable value,
7. Tax rate and tax amount – where the transportation is for supply to the consignee,
8. Place of supply, in case of inter-State movement,
9. Signature.