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GST INVOICE FORMAT – Details

by **CA Maninder Singh**

How many types of Invoice in GST?

There will be 2 types of Invoices in GST

1. **Tax Invoice**

It is to be used for all types of taxable Sales

2. **Bill of Supply**

It is to be used for exempt sales +Sales by [Composition Dealer](#)

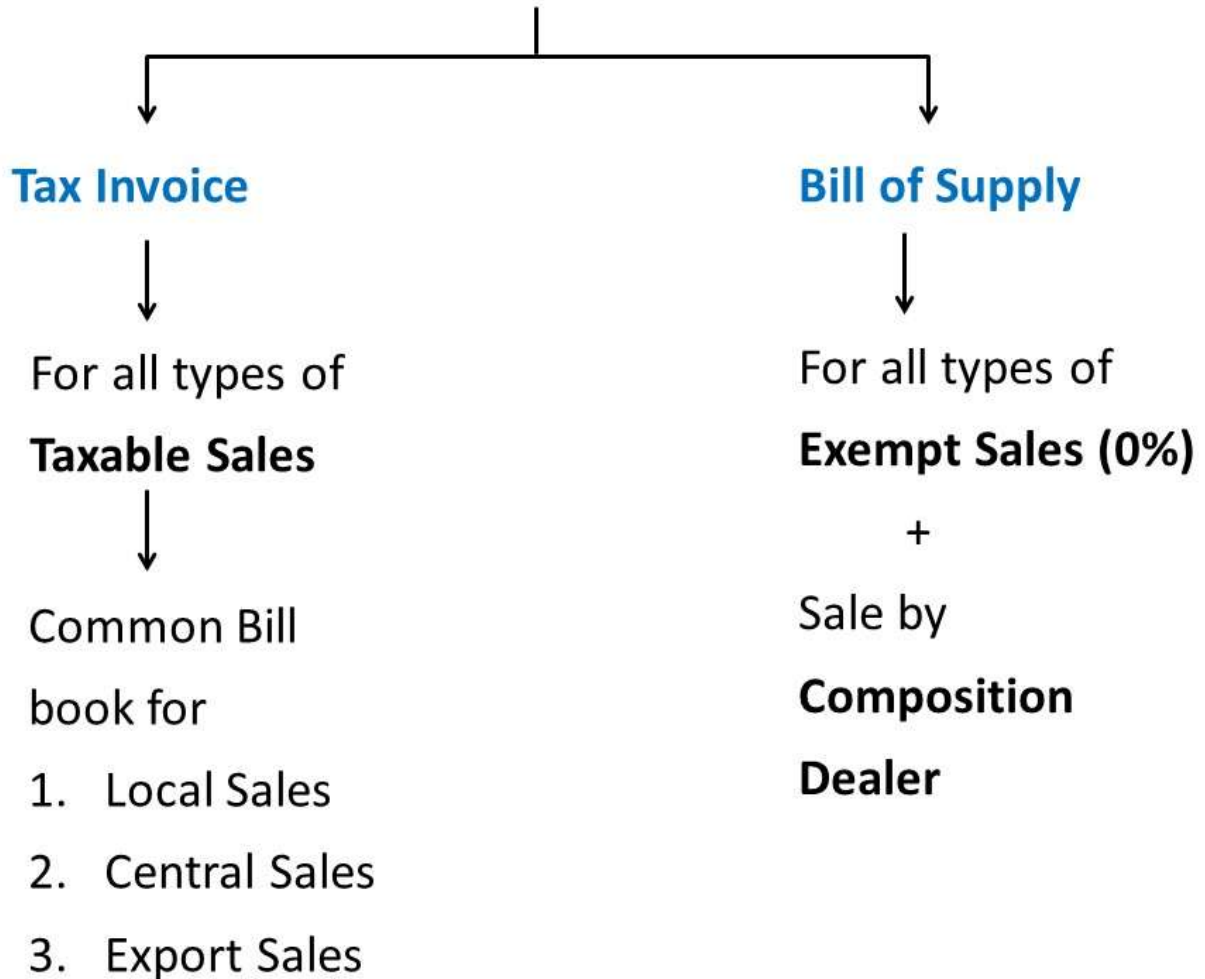
Note:-

For both Goods and Services, It will be Same Series (bill book)

Also for both local and central sales which are taxable, same bill book

Only for exempt goods, there will be separate bill book called [Bill of Supply](#)

Types of Invoices under GST



How will tax be charged on Bills?

On Local Sales, CGST+SGST will be Charged

On Central Sales, IGST will be Charged

Example:

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Sale of Goods Rs 100000

Suppose GST Rate 12%

Local Sales within State

Sales	100000
CGST 6%	6000
SGST 6%	6000

112000

Both Central and State GST on Local Sales will be charged at equal rates

Central Sales outside State

Sales	100000
IGST 12%	12000

112000

Only IGST on Interstate Sales

IGST Rate = CGST + SGST

Similarly on Services, Also Same tax will be charged

Example

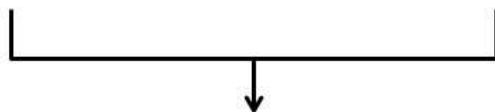
Sale of Service Rs 100000

Suppose GST Rate 18%

Local Sales within State

Sales	100000
CGST 9%	9000
SGST 9%	9000

118000

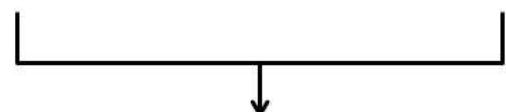


Both Central and State GST on Local Sales will be charged at equal rates

Central Sales outside State

Sales	100000
IGST 18%	18000

118000



Only IGST on Interstate Sales


IGST Rate = CGST + SGST

Compulsory Items required in Tax Invoice in GST


1. Name, Address, GSTIN No of Supplier
2. Unique Serial Number of Each Invoice in one or multiple series (Can have Dash (-) or Slash (/).But it should be different series for each year
3. Date of Issue of Invoice
4. Name , Address ,GSTIN of Supplier If Registered
5. In Case of Unregistered Buyer, Name, Address, State, Place of Delivery is compulsorily required if Invoice Value before taxes is more than 50000
6. HSN Code of Goods
7. Description of Goods
8. Quantity as well as Quantity Code or Units
9. Total Value
10. Discount if any and Taxable Value (Total Value-Discout)
11. Rate of Tax (Separately show CGST, SGST, withountIGST, UTGST, Cess if any)
12. Place of Supply (It is required For Interstate Sales)
13. Address for Delivery
14. Whether Tax is Payable Under Reverse Charge
15. Signature/Digital Signature of Authorized Signatory

Sample format of Tax Invoice in GST

TAX INVOICE ON GOODS LOCAL

TAX INVOICE					
DD ENTERPRISES					
983 B 18/8 APSARA ARCADE PUSA ROAD, NEW DELHI-110005 GSTIN No 07APAFD8245H1Z8					
Bill to	Place of Supply			INVOICE No	Dated
RK Electrical Works	RK Electrical Works A-240 Rajouri Garden, New Delhi			DD-TI-01	01-Jul-17
A-240 Rajouri Garden, New Delhi GSTIN No:-07BBUPS5252K1Z8					
Description of Goods	HSN CODE	QTY	Units	RATE	Amount
LED LIGHTS	8501	50	pcs	200	10000
Bulbs	8501	5	Dozens	3000	15000
Total					25000
Less Discount 20%					5000
Taxable Value					20000
ADD CGST 6%				6%	1200
ADD SGST 6%				6%	1200
Total					22400.00
Amount Chargeable (in words) Rupees Twenty Two Thousand Four Hundred only				For DD ENTERPRISES Authorised Signatory 	
Company's PAN: AAKFD6723D					
Note-Please make cheques in favor of "DD Enterprises"					


TAX INVOICE ON GOODS CENTRAL

TAX INVOICE					
DD ENTERPRISES 983 B 18/8 APSARA ARCADE PUSA ROAD, NEW DELHI-110005 GSTIN No 07APAFD8245H1Z8					
Bill to	Place of Supply			INVOICE No	Dated
Abhay Electric Agencies Plot No 24, Udyog Vihar, GURGAON GSTIN No:-06BBUPS5252K1Z7	Abhay Electric Agencies Plot No 24, Udyog Vihar, GURGAON			DD-TI-02	01-Jul-17
Description of Goods	HSN CODE	QTY	Units	RATE	Amount
LED LIGHTS	8501	50	pcs	200	10000
Bulbs	8501	5	Dozens	3000	15000
Total					25000
Less Discount 20%					5000
Taxable Value					20000
ADD IGST 12%				12%	2400
Total					22400.00
Amount Chargeable (in words) Rupees Twenty Two Thousand Four Hundred only Company's PAN: AAKFD6723D Note-Please make cheques in favor of "DD Enterprises"				For DD ENTERPRISES Authorised Signatory 	


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[GST Tax Invoice Format for Goods - teachoo.xlsx](#)

TAX INVOICE ON SERVICES LOCAL

TAX INVOICE			
CA MANINDER SINGH AND ASSOCIATES			
253 B 1/12 APSARA ARCADE PUSA ROAD, NEW DELHI-110005 GSTIN No 07APAFD8245H1Z8			
Bill to	Place of Supply	INVOICE No	Dated
RK Electrical Works	RK Electrical Works		
A-240 Rajouri Garden, New Delhi GSTIN No:-07BBUPS5252K1Z8	A-240 Rajouri Garden, New Delhi	MSA-TI-02	01-Jul-17
Description of Services		HSN CODE	Amount
Professional Services for Month of July		9982	100000
Total			100000
Less Discount			0
Taxable Value			100000
ADD CGST 9%		9%	9000
ADD SGST 9%		9%	9000
Total			118000.00
Amount Chargeable (in words) Rupees One Lac Eighteen Thousand Only Company's PAN: AAKFD6723D		For DD ENTERPRISES Authorised Signatory	
Note-Please make cheques in favor of "CA Maninder Singh and Associates"			

TAX INVOICE ON SERVICES CENTRAL

TAX INVOICE			
CA MANINDER SINGH AND ASSOCIATES			
253 B 1/12 APSARA ARCADE PUSA ROAD, NEW DELHI-110005 GSTIN No 07APAFD8245H1Z8			
Bill to	Place of Supply	INVOICE No	Dated
Abhay Electric Agencies	Abhay Electric Agencies		
A-240 Rajouri Garden, New Delhi GSTIN No:-07BBUPS5252K1Z8	A-240 Rajouri Garden, New Delhi	MSA-TI-02	01-Jul-17
Description of Services		HSN CODE	Amount
Professional Services for Month of July		9982	100000
Total			100000
Less Discount			0
Taxable Value			100000
ADD IGST 18%		18%	18000
Total			118000.00
Amount Chargeable (in words) Rupees One Lac Eighteen Thousand Only Company's PAN: AAKFD6723D		For DD ENTERPRISES Authorised Signatory	
Note-Please make cheques in favor of "CA Maninder Singh and Associates"			

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[GST Tax Invoice Format for Services - teachoo.xlsx](#)

Questions

Can Cash Sales Invoice Be issued without Mentioning Buyer Name?

Yes

This can be done only if

Sale is to Unregistered

Taxable Value (Amount before taxes) is upto 50000

For Different Cash Sales during the day, Can One Bill to be issued or Separate?

If taxable value (amount before taxes) is upto 200

And

Buyer Does not ask for bill

Single invoice can be issued for one day sales

What is HSN Code of Item

Full form of HSN Code is

Harmonized System Nomenclature

In easy language , it means Serial number of Goods

In GST, Each goods has a unique Serial Number OF 8 Digits

You can search HSN Code for your goods [here](#)

For Services, You can Download Service Accounting Code Excel Sheet

[Classification Scheme for Services under GST.xlsx](#)

Is Mentioning HSN Code Compulsory on Invoice?

It Depends upon Turnover of Tax Payer

TURNOVER OF TAX PAYER IN LAST YEAR	REQUIREMENT OF HSN CODE
UPTO 150 LAKHS(1.5 CRORE)	NOT REQUIRED
1.5-5 CRORES	FIRST 2 DIGITS
MORE THAN 5 CRORES	FIRST 4 DIGITS

How Many Copies of Invoice to be Issued?

As per Rule 3 of GST Revised Invoice Rules:

1. The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:-
 1. the original copy being marked as ORIGINAL FOR RECIPIENT;
 2. the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 3. the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
2. The invoice shall be prepared in duplicate, in case of supply of services, in the following manner:-
 1. the original copy being marked as ORIGINAL FOR RECIPIENT; and
 2. the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
3. The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in FORM GSTR-1.

How to check Tax Rate on Services to be charged on Bill?

Normal Tax Rate on Service is 18%

However on some services, tax rate is different

Get Complete list here

<http://www.teachoo.com/6339/1903/Tax-Rate-in-GST-on-Services/category/GST-Basics/>

How to get Practical Knowledge of GST?

To learn Basics of GST, you can visit our GST page - www.teachoo.com/gst

To learn GST with Return Filing and Challans, you can take our premium course - www.teachoo.com/premium

About the Author



CA Maninder Singh

CA Maninder Singh is a Chartered Accountant for the past 6 years. He provides courses for Practical Accounts, Taxation , GST and Efiling at teachoo.com.

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