

Invoicing under GST: Comparative chart

| | Tax Invoice (Registered/Unregd) | Bill of Supply (Exempt/composition) | Credit Note or Debit Note or Revised/Cancelled Tax Invoice | Goods Delivery Challan | RCM -Payment Voucher (Goods or Services or both) | Receipt Voucher/ Advance (Goods or Services or both) | Refund Voucher/ Advance Refund | Input Service Distributor (for ITC on services transfer to branches) |
|--------------|--|--|---|---|--|--|--|---|
| Title | Endorsement - Supply meant for EXPORT on payment of IGST/ Bond/ LoU (if any) | Endorsement - Supply meant for EXPORT on payment of IGST/ Bond/ LoU (if any) | Revised Invoice/ Debit Note/ Credit Note | In Triplicate (Consignee/ Transporter/ Consigner) | Related to RCM liability under 9(3) and 9(4) of CGST Act | Not applicable where Tax Invoice is issued in the same month | Only where receipt voucher was issued earlier and GST was paid | |
| 1 | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier | Name, Address and GSTIN of supplier |
| 2 | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* | Serial Number (Maxi. 16 digit)* |
| 3 | Date of issue | Date of issue | Date of issue | Date of issue | Date of issue | Date of issue | Date of issue | Date of issue |
| 4 | Name and Address of recipient/Country of Export | Name and Address of recipient | Name and Address of recipient | Name and Address of recipient | Name and Address of recipient | Name and Address of recipient | Name and Address of recipient | Name and Address of recipient |
| 5 | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient | GSTIN**/UIN of recipient |
| 6 | Description of Goods/Services | Description of Goods/Services | | Description of Goods/Services | Description of Goods/Services | Description of Goods/Services | Description of Goods/Services | |
| 7 | Delivery address | | | Delivery address | | | | |
| 8 | Place of Supply - State & State code | | | Place of Supply - State & State code | | | | |
| 9 | HSN Code (goods)/ Accounting Code (services) | | | HSN Code (goods)/ Accounting Code (services) | | | | |
| 10 | Qty & unit | | | Qty & unit | | | | |
| 11 | Total value of supply | | | Total value of supply | | | | |
| 12 | Discount/ Abatement | | Discount/ Abatement | | | | | |
| 13 | Net Taxable Value | Net Taxable Value | Net Taxable Value | Net Taxable Value | Taxable Amount paid | Amount of advance taken (any) | Amount of refund | Amount of Credit distributed |
| 14 | Rate of Tax | | Rate of Tax | Rate of Tax | Rate of Tax | Rate of Tax | Rate of Tax | |
| 15 | IGST | | IGST | IGST | IGST | IGST | IGST | |
| 16 | CGST | | CGST | CGST | CGST | CGST | CGST | |
| 17 | SGST/UTGST | | SGST/UTGST | SGST/UTGST | SGST/UTGST | SGST/UTGST | SGST/UTGST | |
| 18 | Whether supply under RCM: Yes or No | | | | | | Whether tax is payable under Reverse Charge basis: Yes or No | |
| 19 | | SI No. and date of the related Tax Invoice/Bill of Supply | | | | | | |
| 20 | Signature | Signature | Signature | Signature | Signature | Signature | Signature | Signature |

*Invoice Series shall be unique for each Financial Year

**GSTIN needed only in case of supply to Registered person (B2B)

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