

Debit Note*

Name:

Address:

GSTIN:

S No:

Date of Issue:

S No of the corresponding Invoice

Date of Invoice

Details of Receiver (Billed to)

Name:

Address:

State:

State Code:

GSTIN/ UIN (if registered):

Details of Receiver (Shipped to)

Name:

Address:

State:

State Code:

GSTIN/ UIN (if registered):

S No	Description of	HSN/ SAC	Amount	CGST		SGST		IGST	
				Rate	Amount	Rate	Amount	Rate	Amount

Total Value (in Rs.)

Amount received subject to reverse charge

Yes

No

Signature of Supplier

* A debit note (supplementary invoice) shall be issued if the taxable value or tax charged is less than the taxable value or tax payable in respect of such supplies

General Notes related to Invoices

Particular	Description	Remarks
Time of issue of Invoice	Goods	Before or at time of removal of goods for supply to recipient delivery of goods in any other case
	Continuous supply of goods	Before or at time of issue of statement or payment is received
	Service	Before or within 30 days of supply of service (45 days in case of insurer, banks, financial institutions, NBFC, telecom operator) In case of supplies made to different registered person but falling under the same PAN, the invoice may be issued at the time of recording such supplies or before the expiry of the relevant quarter
	Continuous supply of services	The tax invoice shall be issued on or before: -Due date of payment if ascertainable -Date of payment if due date is not ascertainable -The date of completion of an event if the payment is event linked
Exemption from issue of Tax Invoice/ Bill of Supply	-	A RP may not issue tax invoice/ bill of supply if the value of supply is less than Rs 200 and the recipient is unregistered and does not require such invoice <i>(In such cases the RP shall issue a consolidated invoice/ bill of supply at the end of each day)</i>
Miscellaneous concepts	Contravention of provision	In case any tax invoice or debit note is issued in case of tax not paid, short paid, erroneous refund or ITC wrongly availed or utilised by fraud, detention, seizure or confiscation of goods then the invoice shall contain words " Input Tax Credit not available "
	Refund Voucher	In case an advance payment is received but no supply has been made then RP shall issue a refund voucher
	Reverse Charge	In case the RP receives supplies from an unregistered supplier, the supplier shall issue invoice in regard to such supply The supplier shall issue a payment voucher at the time of making payment to the supplier
Manner of Issue of Invoice	Goods (In triplicate)	- Original copy for recipient -Duplicate copy for transporter -Triplicate copy for self use
	Services (In duplicate)	- Original copy for recipient -Duplicate copy for self use