Particulars	Bill of supply	Tax Invoice Cum Bill of Supply	Debit note	Credit note	Receipt voucher	Refund Voucher	Payment Voucher	Delivery challan	Revised Invoice
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	a) Supplying	A registered	Sec 34(3) & 4	Section 34(1)	A registered	Where, on	Α	a) A supply of	Every
Issuance	exempted	•	a) The taxable	a) The taxable	person shall,	receipt of	registered	liquid gas	registered
	goods or	supplying taxable	value charged	value	on receipt of	advance	person	where the	person
	services	as well as	in that tax	charged	advance	payment	who is	quantity at	who has
	or both or	exempted goods	invoice is found	in that tax	payment	with	liable to	the time of	been
	<i>b)</i> Paying	or services or	to be less than	invoice	with respect	respect to	pay tax	removal from	granted
	tax under	both to an	the taxable	is found to	to any supply	any supply	under	the place of	registration
	the	unregistered	value	exceed the	of goods or	of goods or	section	business of	with effect
	compositi	person, a single		taxable	services or	services or	9(3) and	the supplier is	from a
	on	"invoice-cum-bill	that tax invoice	value or	both, issue a	both the	9(4) shall	not known,	date earlier
	scheme	of supply" may	is found to be	b) Tax charged	receipt	registered	issue a	b) transportatio	than the
		be issued for all	less than tax	in that tax	voucher	person	payment	n of goods for	date of
		such supplies	payable	invoice is		issues a	voucher at	job work,	issuance of
			0 (10/0)/)	found to		receipt	the time of	c) transportatio	certificate
			Sec 142(2)(a)	exceed tax		voucher,	making	n of goods for	of
			Where, in	payable		but	payment to	reasons other	registration
			pursuance of a	-> >A/Ib		subsequen	the	than by way	to him may
			contract entered	c) Where the		tly	supplier	of supply, or	issue
			into prior to the	goods		(a) no		d) such other	revised tax
			appointed day, the price of any goods	supplied are		supply is		supplies as	invoices in
			or services or both	returned by the		made +		may be notified by	respect of taxable
			is revised upwards	recipient		(b) no		the Board	supplies
			on or after the	recipient		tax		tile board	effected
			appointed day, the	d) Where		invoice is			during the
			registered person	goods or		issued in pursuanc			period

who had removed	services or	e	starting
or provided such	both	thereof,	from the
goods or services	supplied are	the said	effective
or both shall issue	found to be	registered	date of
to the recipient a	deficient.	person	registration
supplementary		may issue	till the date
invoice or debit	Sec 142(2)(b)	to the	of the
note. containing		person	issuance of
such particulars as	Where in	who had	the
may be	pursuance of a	made the	certificate
prescribed, within	contract	payment, a	of
thirty days of such	entered into	refund	registration
price revision and	prior to the	voucher	.
for the purposes	appointed day,	against	
of this Act such	the price of any	such	
supplementary	goods or	payment	
invoice or debit	services or both		
note shall be	is revised		
deemed to have	downwards on		
been issued in	or after the		
respect of an	appointed day,		
outward supply	the registered		
made under this	person who had		
Act;	removed or		
	provided such		
	goods or		
	services or both		
	may issue to		
	the recipient a		
	credit note,		
	containing such		
	particulars as		
	may be		

Issued by	Registered	Registered	Registered	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 Registered	Registered	Registered	Registered	Consignor	Registered
issued by	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier	Recipient	20113181101	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	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

			<u> </u>		T	T			T
						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	Sec 12 and	Yes, For	Yes for tax	Yes	Yes	No	No	No	No
supply is	Sec 13	composition	purpose		(Services)				
affected by		Scheme (Sec 12			(23.1.000)				
issuance of		and Sec 13)							
the									
document									
Compositio	Regular	Regular/	Regular/	Regular/	Regular/	Regular/	Regular/	Regular/	Regular/
n /Regular	Regulai	Composition	Composition	Composition	Composition	Compositio	Compositio	Composition	Compositio
ii / itegulai		Composition	Composition	Composition	Composition			Composition	
						n	n		n

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

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

<u>Invoice</u>

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
Ар	plicable 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.

Exemption to Issue?	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.
Prohibition of authorized collection of tax (Section 32 of CGST Act)	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.
	Note - composition dealer is not authorized to collect tax, so tax column shall not be declared on Bill of Supply.
Amount of tax to be indicated in tax	notwithstanding anything contained in this act or any other law for the time being in force, where any supply is made
invoice and other documents.	for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents
(Section	relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which
33 of CGST Act)	such supply is made.