

# ALL YOU NEED TO KNOW ABOUT

## INVOICING UNDER GST

Sr. No.	Event	Documents to be Issued	When to issue Document	Please click on the Link for Sample Document
1.	Supply of Taxable Goods	Tax Invoice	i. <b>Removal</b> of goods on sale ii. <b>Delivery</b> of goods in any other case	<a href="http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828">http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828</a>
2.	Supply of Taxable Service	Tax Invoice	<b>Provision of Service</b> (But within 30 days of supply of service)	<a href="http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828">http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828</a>
3.	Continuous supply of services	Tax Invoice	(a) due date of payment is ascertainable: ➤ on or before the <b>Due Date of Payment;</b> (b) due date of payment is not ascertainable: ➤ On or before the time when the supplier of service receives the <b>Payment;</b> (c) payment is linked to the completion of an event: ➤ on or before the <b>date of completion of that even</b>	<a href="http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828">http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828</a>
4.	Receipt of Advance	Receipt Voucher	At the time of <b>Receipt of Advance</b>	<a href="http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=75&amp;Tmp=765566">http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=75&amp;Tmp=765566</a>
		Refund Voucher	If <b>No supply</b> is made OR <b>No tax invoice</b> is issued	<a href="http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=77&amp;Tmp=71459">http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=77&amp;Tmp=71459</a>
5.	Goods being sent or taken on approval for sale or return are removed before the supply takes place	Tax Invoice	On or before the <b>time of supply</b> or 6 months from <b>the date of removal,</b> whichever is <b>earlier</b>	<a href="http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828">http://www.rvaghasia.com/Frm_NewsRead.aspx?Id=72&amp;Tmp=580828</a>

6.	Supply by (i) Composition dealer (ii) supplier of exempted goods or services	Bill of Supply	i. <b>Removal</b> of goods on sale ii. <b>Delivery</b> of goods in any other case	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=74&amp;Tmp=728457">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=74&amp;Tmp=728457</a>
7.	Purchase from Unregistered Dealer i.e. tax payable under reverse charge.	Invoice	on the date of <b>receipt of goods or services or both</b>	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=73&amp;Tmp=632630">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=73&amp;Tmp=632630</a>
8.	Payment for Purchase from unregistered dealer i.e. tax payable under reverse charge.	Payment Voucher	At the time of making <b>payment</b> to the supplier	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=76&amp;Tmp=793702">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=76&amp;Tmp=793702</a>
9.	Supplies made during the period beginning with the effective date of registration till the date of issuance of certificate of registration to the supplier	Revised Invoice	Within <b>one month from</b> the date of issuance of certificate of <b>registration</b>	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=79&amp;Tmp=809729">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=79&amp;Tmp=809729</a>
10.	Where <b>goods</b> supplied are <b>returned or excess tax charged</b> due to rate difference or any other reason e.g. supply of deficient goods or services.	Credit Note	On the <b>occurrence of such event</b>	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=79&amp;Tmp=809729">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=79&amp;Tmp=809729</a>
11.	Where taxable value or <b>tax charged in tax invoice is found to be less</b> than the taxable value or tax charged in original invoice.	Debit Note	On the <b>occurrence of such event</b>	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=78&amp;Tmp=657313">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=78&amp;Tmp=657313</a>
12.	Goods Transportation Service	Tax Invoice	At the <b>time of transportation</b> of goods	
13.	Passenger Transportation Service	Tax Invoice	At the <b>time of transportation</b> of passenger	
14.	Transportation of goods without issue of bills	Delivery Challan	On <b>Removal of Goods</b>	<a href="http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=80&amp;Tmp=541273">http://www.rvaghasi.com/Frm_NewsRead.aspx?Id=80&amp;Tmp=541273</a>