COMMON INVOICE
YOUR COMPANY NAME

YOUR COMPLETE BUSINESS ADDRESS LINE -1
YOUR COMPLETE BUSINESS ADDRESS LINE - 2

Your Gstin Number:	Transportation Mode: (Apply for Supply of Goods only)
Tax Is Payable On Reverse Charge: (Yes/No)	Veh.No :
Your Invoice Serial Number:	Date & Time of Supply:
Your Invoice Date:	Place OF Supply:

Details of Receiver (Billed to)	Details of Consignee (Shipped to)
Name:	Name:
Address :	Address :
State:	State:
State Code :	State Code :
GSTIN Number:	GSTIN Number:

S.No	Description of Goods	HSN Code (GST	Qty	UOM	Rate	Total	Discount	Taxable value	CGST		SGST		IGST	
									Rate	Amount	Rate	Amount	Rate	Amount
						₹ -	₹ -	₹ -		₹ -		₹ -		₹ -
										₹ -		₹ -		₹ -

Invoice Value (In Words)		
	Total	₹ -
	Freight Charges	₹ -
	Loading and Packing Charges	₹ -
	Insurance Charges	₹ -
	Other Charges	₹ -
	Invoice Total	₹ -
Amount of Tax Subject to Reverse Charge		₹ - ₹ - ₹ -

Certified that the Particulars given above are true and correct	Electronic Reference Number :

YOUR TERM & CONDITION OF SALE	YOUR COMPANY NAME
	Signature: _____
	Authorised Signatory
	Name:
	Designation:

EXPORT INVOICE

"SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST" / "SUPPLY MEANT FOR EXPORT UNDER BOND WITHOUT PAYMENT OF IGST"
(As case may be)

YOUR COMPANY LOGO

YOUR COMPANY NAME

YOUR COMPLETE BUSINESS ADDRESS LINE -1
YOUR COMPLETE BUSINESS ADDRESS LINE - 2

Your Gstin Number:
Tax Is Payable On Reverse Charge: (Yes/No)
Your Invoice Serial Number:
Your Invoice Date:

Transportation Mode: (Apply for Supply of Goods only)
Veh.No :
Date & Time of Supply:
Place OF Supply:

Details of Receiver (Billed to)	Details of Consignee (Shipped to)
Name:	Name:
Address :	Address :
Destination Country Name:	Destination Country Name:
ARE- 1 Number:	
ARE - 1 Date:	

S.No	Description of Goods	HSN Code (GST)	Qty	UOM	Rate	Total	Discount	Taxable value	CGST		SGST		IGST	
									Rate	Amount	Rate	Amount	Rate	Amount
						₹ -	₹ -	₹ -		₹ -		₹ -		₹ -
										₹ -		₹ -		₹ -

Invoice Value (In Words)		
	Total	₹ -
	Freight Charges	₹ -
	Loading and Packing Charges	₹ -
	Insurance Charges	₹ -
	Other Charges	₹ -
	Invoice Total	₹ -
Amount of Tax Subject to Reverse Charge		₹ - ₹ - ₹ -

Certified that the Particulars given above are true and correct	Electronic Reference Number :

YOUR TERM & CONDITION OF SALE	YOUR COMPANY NAME
	Signature: _____
	Authorised Signatory
	Name:
	Designation:

"SUPPLYMENTRY INVOICE / DEBIT NOTE / CREDIT NOTE"

(As case may be)

YOUR COMPANY LOGO

YOUR COMPANY NAME

YOUR COMPLETE BUSINESS ADDRESS LINE -1
YOUR COMPLETE BUSINESS ADDRESS LINE - 2

Your GSTIN Number:
Tax Is Payable On Reverse Charge: (Yes/No)
Your SI/DN/CN Serial Number:
Date:

Transportation Mode: (Apply for Supply of Goods only)
Veh.No :
Date & Time of Supply:
Place OF Supply:

Details of Receiver (Billed to)	Details of Consignee (Shipped to)
Name:	Name:
Address :	Address :
State:	State:
State Code :	State Code :
GSTIN Number:	GSTIN Number:

S.No	Description of Goods	HSN Code (GST)	Qty	UOM	Rate	Total	Discount	Taxable value	CGST		SGST		IGST	
									Rate	Amount	Rate	Amount	Rate	Amount
						₹ -	₹ -	₹ -		₹ -		₹ -		₹ -
										₹ -		₹ -		₹ -

Invoice Value (In Words)		
	Total	₹ -
	Freight Charges	₹ -
	Loading and Packing Charges	₹ -
	Insurance Charges	₹ -
	Other Charges	₹ -
	Invoice Total	₹ -
Amount of Tax Subject to Reverse Charge		₹ - ₹ - ₹ -

Certified that the Particulars given above are true and correct	Electronic Reference Number :
Declaration This SI/DN/CN is issued in adjustment to Original Invoice No: _____ Orginal Invoice Dated_____	
YOUR TERM & CONDITION OF SALE	YOUR COMPANY NAME
	Signature: _____
	Authorised Signatory
	Name: Designation:

GST Keeper

INVOICE FORMAT UNDER GST

An attempt is made to formatise most important voucher of supply under GST Law, that is, INVOICE in line with provision contined in **"Draft Invoice Rules"** read with **"Draft Formats under Invoice Rules"** and **"Section 28"** of Revised Model GST Law (November 2016)".

The format is drafted in view to ease of uploading of invoice to obtain "Invoice Reference Number" from GSTN (GST portal) as per "FORM GST INV -1" and while furnishing serial number of the invoice electronically through the Common Portal in FORM GSTR-1.

MANNER OF ISSUING INVOICE

(1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:–
(a) the original copy being marked as ORIGINAL FOR RECIPIENT;
(b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
(c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
Provided that the duplicate copy is not required to be carried by the transporter if the supplier has obtained an Invoice Reference Number under sub-rule (4).

(2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner:-
(a) the original copy being marked as ORIGINAL FOR RECEIPIENT; and
(b) 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.

(4) A registered taxable person may obtain an Invoice Reference Number from the Common Portal by uploading, on the said Portal, a tax invoice issued by him in FORM GST INV-1, and produce the same for verification by the proper officer as required under section 61 in lieu of the tax invoice.

(5) The Invoice Reference Number shall be valid for a period of 30 days from the date of uploading.

TIME OF ISSUE OF INVOICE

1. Time of Issue Invoice for Supply of Goods, *where movement of goods happens*, will be at the time of removal of goods.

2. Time of Issue Invoice for Supply of Goods, *where movement of goods not happens*, will be at the time of delivery of goods.

3. Time of Issue Invoice for *Supply of Services,* will be at the time/before/after provision of service but not more than 30 days from the date of supply of service.

4. In case of *continuous supply of services*, the invoice shall be issued within a period of thirty days from the date when each event specified in the contract, which requires the recipient to make any payment to the supplier of services, is completed.

5. Where the supplier of service is a *banking company or a financial institution including a non-banking financial company*, the period within which the invoice is to be issued shall be forty five days from the date of supply of service.