

Central Goods & Services Tax Rules, 2017

<sup>1</sup>**[Rule 46A : Invoice-cum-bill of supply**

Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.]

<sup>2</sup>**[Provided** that the said single “invoice-cum-bill of supply” shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.]

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<sup>1</sup> Rule 46A inserted by Noti. No. 45/2017–Central Tax, dt. 13-10-2017 we.f. 13-10-2017.

<sup>2</sup> Proviso inserted by Noti. No. 26/2022–Central Tax, dt. 26-12-2022 we.f. 26-12-2022.