

## Central Goods & Services Tax Rules, 2017

### **Rule 51 : Refund voucher**

A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
  - (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
  - (c) date of its issue;
  - (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
  - (e) number and date of receipt voucher issued in accordance with provisions of rule 50;
  - (f) description of goods or services in respect of which refund is made;
  - (g) amount of refund made;
  - (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
  - (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
  - (j) whether the tax is payable on reverse charge basis; and
  - (k) signature or digital signature of the supplier or his authorized representative.
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