

**Rule 52 : Payment voucher**

A payment voucher referred to in clause (g) 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 if registered;
  - (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 of the recipient;
  - (e) description of goods or services;
  - (f) amount paid;
  - (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
  - (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
  - (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
  - (j) signature or digital signature of the supplier or his authorized representative.
-