

**Rule 54 : Tax invoice in special cases**

- (1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-
- (a) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
  - (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 \_ “-”, “/” 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 to whom the credit is distributed;
  - (e) amount of the credit distributed; and
  - (f) signature or digital signature of the Input Service Distributor or his authorized representative:

**Provided** that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

- <sup>1</sup>[(1A) (a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-
- (i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;
  - (ii) 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;
  - (iii) date of its issue;
  - (iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;
  - v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;

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<sup>1</sup> Sub-rule (1A) inserted by Noti. No. 3/2018–Central Tax, dt. 23-01-2018 w.e.f. 23-01-2018.

## Central Goods & Services Tax Rules, 2017

- (vi) taxable value, rate and amount of the credit to be transferred; and
    - (vii) signature or digital signature of the registered person or his authorised representative.
  - (b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.]
  - (2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said <sup>2</sup>[supplier may issue] a <sup>3</sup>[consolidated tax invoice] or any other document in lieu thereof, by whatever name called, <sup>4</sup>[for the supply of services made during a month at the end of the month], whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.
- <sup>5</sup>[**Provided** that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]
- (3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consignor and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consignor, consignee or goods transport agency, and also containing other information as mentioned under rule 46.
  - (4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46:

<sup>6</sup>[**Provided** that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of

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<sup>2</sup> Substituted for "supplier shall issue" by [Noti. No. 55/2017–Central Tax, dt. 15-11-2017](#) w.e.f. 15-11-2017.

<sup>3</sup> Substituted for "tax invoice" by [Noti. No. 45/2017–Central Tax, dt. 13-10-2017](#) w.e.f. 13-10-2017.

<sup>4</sup> Inserted by [Noti. No. 45/2017–Central Tax, dt. 13-10-2017](#) w.e.f. 13-10-2017.

<sup>5</sup> Proviso inserted by [N. No. 74/2018–Central Tax, dt. 31-12-2018](#) w.e.f. 31-12-2018.

<sup>6</sup> Proviso inserted by [N. No. 74/2018–Central Tax, dt. 31-12-2018](#) w.e.f. 31-12-2018.

**Central Goods & Services Tax Rules, 2017**

ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]

- <sup>7</sup>[(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

**Provided** that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.]

- (5) The provisions of sub-rule (2) or sub-rule (4) shall apply, *mutatis mutandis*, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.
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<sup>7</sup> Sub-rule (4A) inserted by Noti. No. 33/2019–Central Tax, dt. 18-07-2019 w.e.f. 01-09-2019.