

CHAPTER - VI
TAX INVOICE, CREDIT AND DEBIT NOTES

Rule 46 : Tax invoice

Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing 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 “_” or “-” 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) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;

¹[**Provided** that ²[in cases involving supply of online money gaming or in cases] where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the ³[name of the state of the recipient and the same shall be deemed to be the address on record of the recipient.]]

- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;

¹ Proviso inserted by N. No. 26/2022-Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022.

² Inserted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023.

³ The words “name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient” substituted by Noti. No. 38/2023-Central tax, dt. 04-08-2023 w.e.f. 04-08-2023.

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- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of supply of goods or services or both taking into account discount or abatement, if any;
- (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis;
- (q) signature or digital signature of the supplier or his authorized representative; and
- ⁴[(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.]
- ⁵[(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48 –
“I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”:]

⁶[**Provided that** the Board may, on the recommendations of the Council, by

⁴ Clause (r) inserted by [Noti. No. 72/2020–Central Tax, dt. 30-09-2020](#) w.e.f. 30-09-2020. (Corrected by corrigendum GSR 611 (E), dt. 01-10-2020)

⁵ Clause (s) inserted by [N.N. 14/2022–Central Tax, dt. 05-07-2022](#) w.e.f. 05-07-2022.

⁶ Proviso substituted by [Noti. No. 79/2020–Central Tax, dt. 15-10-2020](#) w.e.f. 15-10-2020. Earlier to substitution it read as under:

“Provided that the Board may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and
- (ii) the class of registered persons that would not be required to mention the

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notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:]

⁷[*****]

⁸[**Provided also** that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and

Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:"

⁷ Second proviso omitted by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024. Earlier to omission it read as under:

"**Provided further** that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:"

⁸ Third proviso substituted by Noti. No. 17/2017-Central Tax, dt. 27-07-2017 w.e.f. 27-07-2017. Earlier to substitution it read as under:

"**Provided also** that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:"

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(iii) name of the country of destination:]

Provided also that a registered person ⁹[, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,] may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

(a) the recipient is not a registered person; and

(b) the recipient does not require such invoice, and

shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

¹⁰**Provided also** that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).]

¹¹**Provided also** that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.]

⁹ Inserted by Noti. No. 33/2019-Central Tax, dt. 18-07-2019 w.e.f. 01-09-2019.

¹⁰ Proviso inserted by Noti. No. 74/2018-Central Tax, dt. 31-12-2018 w.e.f. 31-12-2018.

¹¹ Proviso inserted by Noti. No. 31/2019-Central Tax, dt. 28-06-2019. It is made effective from 01-04-2020 by Noti. No. 71/2019-Central Tax, dt. 13-12-2019.