

Rule 48 : Manner of issuing invoice

- (1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:-
 - (a) the original copy being marked as **ORIGINAL FOR RECIPIENT**;
 - (b) the duplicate copy being marked as **DUPLICATE FOR TRANSPORTER**; and
 - (c) the triplicate copy being marked as **TRIPLICATE FOR SUPPLIER**.
- (2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner, namely:-
 - (a) the original copy being marked as **ORIGINAL FOR RECIPIENT**; and
 - (b) the duplicate copy being marked as **DUPLICATE FOR SUPPLIER**.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in **FORM GSTR-1**¹[or in **FORM GSTR-1A**, if any].
- ²[(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the ³notification:
- ⁴[**Provided that** the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.]
- (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
- (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).]

¹ Inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.

² Sub-rule (4), (5) and (6) inserted by [Noti. No. 68/2019-Central Tax, dt. 13-12-2019](#) w.e.f. 13-12-2019.

³ Refer Noti. No. 70/2019-Central Tax, dt. 13-12-2019 w.e.f. 01-04-2020.

⁴ Proviso inserted by [Noti. No. 72/2020-Central Tax, dt. 30-09-2020](#) w.e.f. 30-09-2020.