

**Rule 53 : Revised tax invoice and credit or debit notes**

- (1) A revised tax invoice referred to in section 31 <sup>1</sup>[\*\*\*\*] shall contain the following particulars, namely: –
- (a) the word **“Revised Invoice”**, wherever applicable, indicated prominently;
  - (b) name, address and Goods and Services Tax Identification Number of the supplier;
  - (c) <sup>2</sup>[\*\*\*\*]
  - (d) 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;
  - (e) date of issue of the document;
  - (f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
  - (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
  - (h) serial number and date of the corresponding tax invoice or ,as the case may be, bill of supply;
  - (i) <sup>3</sup>[\*\*\*\*\*]
  - (j) signature or digital signature of the supplier or his authorized representative:

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<sup>1</sup> The words "and credit or debit notes referred to in section 34" omitted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019.

<sup>2</sup> Clause (c) omitted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019. Earlier to omission it read as under:  
“(c) nature of the document;”

<sup>3</sup> Clause (i) omitted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019. Earlier to omission it read as under:  
“(i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and”