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Section 31(3) read with Rule 49, Rule 46A, Rule 50, Rule 51 and Rule 52

Section 31(3)(a)	Notwithstanding anything contained in sub-sections (1) and (2) — a registered person may, within one month from date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;
Section 31(3)(a) Interpretation	Revised Invoice: Section 31(3)(a) provides for the situation where effective date of registration (Liability Date) is prior to the date of issue of certificate of registration (Validity Date). In such cases, invoices issued between liability date and validity date, are required to be re-issued via Revised Invoice and pay taxes thereon within 30 days from the date of issue of RC.
Section 31(3)(b)	a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;
Section 31(3)(b) Interpretation	A registered person may not issue a tax invoice for supply of goods or services or both having transaction value less than Rs. 200/- per transaction when such supply is made to un-registered person who does not make a request for Tax Invoice. In such cases, a consolidated invoice for all such supplies must be issued at the end of each day.
Section 31(3)(c)	a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply containing such particulars and, in such manner, as may be prescribed: Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;
Section 31(3)(c) Interpretation	Bill of supply A Registered person shall issue a Bill of supply instead of tax invoice if supply is made for: <ul style="list-style-type: none">❖ Exempt Goods or services or both❖ Paying tax under composition scheme It has been provided that the registered person may not issue a bill of supply for supply of goods or services or both having transaction value less than Rs. 200/- per transaction when such supply is made to un-registered person who does not make a request for bill of supply.

	<p>In such cases, a consolidated bill of supply for all such supplies must be issued at the end of each day.</p>
<p>Rule 49</p>	<p><u>Bill of supply.</u></p> <p>A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely, -</p> <ul style="list-style-type: none"> (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 “-“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) Harmonised System of Nomenclature Code for goods or services; (f) description of goods or services or both; (g) value of supply of goods or services or both taking into account discount or abatement, if any; and (h) signature or digital signature of the supplier or his authorised representative: <p>Provided that provisos to rule 46 shall, mutatis mutandis, apply to the bill of supply issued under this rule:</p> <p>Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.</p> <p>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 bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).</p> <p>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 bill of supply shall have Quick Response (QR) code.</p>
<p>Rule 49</p> <p>Interpretation</p>	<p><u>Contents of Bill of supply</u></p> <p>A Bill of supply must contain the following particulars:</p> <ul style="list-style-type: none"> (a) Name, Address & GSTIN of supplier (b) A consecutive Serial number not exceeding 16 characters (c) Date of its issue (d) Name, Address & GSTIN or UIN of the recipient, if registered (e) HSN code for goods or services or both (f) Description of Goods or services (g) Total Value of Supply (h) Signature or digital signature of the supplier or his authorized representative. <p>It has been provided that provisos to Rule 46 shall also apply to bill of supply.</p> <p>It has been provided that any tax invoice or similar document issued under any other Act in respect of non-taxable supply, then said document shall be treated as Bill of supply for purpose of this Act.</p> <p>It has been provided that the signature/digital signature of supplier/ authorised representative shall not be required in case of issuance of electronic bill of supply in accordance with the provisions of IT Act, 2000.</p> <p>It has been provided that Government may require to specify QR code on the bill of supply from specified suppliers</p>

Rule 46A	<p><u>Invoice-cum-bill of supply.</u></p> <p>Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.</p>
Rule 46A Interpretation	<p><u>Invoice-cum-bill of supply</u></p> <p>Rule 46A provides that if any registered person is providing exempt as well as taxable supply to an UNREGISTERED person, in that case he may issue “Invoice cum Bill of supply” instead of issuing two documents i.e., Tax invoice for Taxable Supply and Bill of supply for exempt supply.</p>
Section 31(3)(d)	<p>a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;</p>
Section 31(3)(d) Interpretation	<p>If any registered person receives advances from recipient, he is required to issue a RECEIPT VOUCHER. Receipt of advance for supply of services is liable to GST.</p>
Rule 50	<p><u>Receipt voucher.</u></p> <p>A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely, -</p> <ul style="list-style-type: none"> (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 “- “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) description of goods or services; (f) amount of advance taken; (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess); (h) amount of tax charged 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; (j) whether the tax is payable on reverse charge basis; and (k) signature or digital signature of the supplier or his authorised representative: <p>Provided that where at the time of receipt of advance, -</p> <ul style="list-style-type: none"> i. the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent; ii. the nature of supply is not determinable, the same shall be treated as inter-State supply.
Rule 50 Interpretation	<p><u>Contents of Receipt Voucher</u></p> <p>A Receipt Voucher must contain the following particulars</p> <ul style="list-style-type: none"> (a) Name, Address & GSTIN of supplier (b) A consecutive Serial number not exceeding 16 characters (c) Date of its issue (d) Name, Address & GSTIN or UIN of the recipient (e) Description of Goods or services (f) Amount of advance taken (g) Rate of Tax (h) Amount of tax charged (i) Place of supply, State name & its code

	<p>(j) Whether tax is payable on RCM or not</p> <p>(k) Signature or digital signature of the supplier or his authorized representative.</p> <p>It has been provided that if the tax rate of services is identifiable, then such GST rate is applicable and if not identifiable at the time of advance, then the tax rate would be @18% on such advance receipt. Also, that in case, nature of supply is not determinable at the time of advance, the transaction would be considered as Inter-state supply for GST purpose.</p>
Section 31(3)(e)	where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;
Section 31(3)(e) Interpretation	If any registered person received an advance against Receipt Voucher and subsequently No supply is made and no tax invoice is issued against that Receipt Voucher due to cancellation of order or otherwise, then such advance becomes REFUNDABLE and such registered person shall issue a REFUND VOUCHER at the time of refunding the amount.
Rule 51	<p><u>Refund voucher.</u></p> <p>A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely: -</p> <p>(a) name, address and Goods and Services Tax Identification Number of the supplier;</p> <p>(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;</p> <p>(c) date of its issue;</p> <p>(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;</p> <p>(e) number and date of receipt voucher issued in accordance with the provisions of rule 50;</p> <p>(f) description of goods or services in respect of which refund is made;</p> <p>(g) amount of refund made;</p> <p>(h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);</p> <p>(i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);</p> <p>(j) whether the tax is payable on reverse charge basis; and</p> <p>(k) signature or digital signature of the supplier or his authorised representative</p>
Rule 51 Interpretation	<p><u>Contents of Refund Voucher</u></p> <p>A Refund Voucher must contain the following particulars:</p> <p>(a) Name, Address & GSTIN of supplier</p> <p>(b) A consecutive Serial number not exceeding 16 characters</p> <p>(c) Date of its issue</p> <p>(d) Name, Address & GSTIN or UIN of the recipient</p> <p>(e) Number and date of receipt voucher</p> <p>(f) Description of Goods or services</p> <p>(g) Amount of refund made</p> <p>(h) Rate of Tax</p> <p>(i) Amount of tax charged</p> <p>(j) Whether tax is payable on RCM or not</p> <p>(k) Signature or digital signature of the supplier or his authorized representative.</p>
Section 31(3)(f)	a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;

Section 31(3)(g)	a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.
Section 31(3)(f) & 31(3)(g) Interpretation	<p><u>RCM Invoice and Payment Voucher.</u></p> <p>When recipient is liable to pay tax under RCM provisions under Section 9(3) and 9(4), then he shall do self-invoicing in respect of goods or services or both and pay tax under RCM. Further, a payment voucher shall be generated by the said recipient at the time of making payment to the supplier and the returns shall be filed by him on the basis of such PAYMENT VOUCHER.</p>
Rule 52	<p><u>Payment voucher.</u></p> <p>A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely: -</p> <ul style="list-style-type: none"> (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 authorised representative.
Rule 52 Interpretation	<p><u>Contents of Payment Voucher</u></p> <p>A Payment Voucher must contain the following particulars:</p> <ul style="list-style-type: none"> (a) Name, Address of supplier and (GSTIN, if registered) (b) A consecutive Serial number not exceeding 16 characters (c) Date of its issue (d) Name, Address & GSTIN of the recipient (e) Description of Goods or services (f) Amount of payment made (g) Rate of Tax (h) Amount of tax charged (i) Place of supply, State name & its code (j) Signature or digital signature of the supplier or his authorized representative.

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