

Ref-Feb/GST/03

Date: 05/02/2019

To,  
GST Cell  
Office of PFA, HQ  
G.M. Building  
West Central Railway  
Jabalpur (MP)

*Subject: Amendment relating to Credit /Debit Notes.*

*Ref :- Notification No. 02/2019 – Central Tax dated 29<sup>th</sup> January, 2019.*

Sir,

Through above mentioned notification, the Central Board of Indirect taxes & Customs has notified Central Goods and Services Tax (Amendment) Act, 2018 w.e.f February 01, 2019.

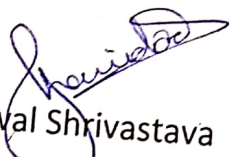
With the amendment in section 34 of CGST Act 2017 and corresponding Rule 53 of CGST Rules, single credit note can be issued for multiple invoices.

As per sub-rule 1A of CGST Rules, A credit or debit note referred to in section 34 shall contain the following particulars, namely:—

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) nature of the document;
- (c) 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;

- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) 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;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) 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
- (i) signature or digital signature of the supplier or his authorised representative

For, Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorized Signatory)

