

CHARTERED ACCOUNTANTS

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Ref-March/GST/06

Date: 29/03/2019

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

Subject: Adjustment of wrong invoice issued

Ref: - WCR/HQ/C/GST/ Cell dated 27.03.2019

Sir,

As per Section 34 sub section 1 of GST act 2017

1. Where a tax invoice has been issued for supply of any goods or services or both, and
2. (i) The taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or
(II) Where the goods supplied are returned by the recipient, or
(iii) Where goods or services or both supplied are found to be deficient

The registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

As per Section 34 sub section 3 of GST act 2017

1. Where a tax invoice has been issued for supply of any goods or services or both and
2. The taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply.

The registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.

It is described in the above referred letter that, invoices have been issued to the recipients correctly but have been wrongly fed into the CRIS utility portal, which might have led to wrong input in the corresponding GST returns. Based on the nature of corrections required as mentioned in the letter, it can be inferred that for rectification or modification of wrongly fed invoices Credit or Debit note may be issued.

Further, there is also an option to amend the B2B invoices or B2C entries in the GST Return for the corresponding month, but as per our knowledge there is no option to inculcate the amendment details in CRIS utility, hence credit / debit note can be issued.

Chartered Accountants

Dhawal Shrivastava
(Authorized Signatory)