

Ref-Sep/GST/07

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

Subject: Tax Invoice for Modification of BLC rakes.
Ref: - Email received from singh.prmd@gmail.com on date 18 September, 2019.

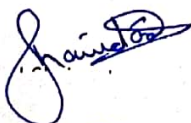
Sir,

A tax invoice referred to in section 31 of CGST Act, 2017 issued by the registered person shall contain the following particulars, namely,-

1. Name, address and Goods and Services Tax Identification Number of the supplier;
2. A consecutive serial number
3. Date of its issue;
4. Name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
5. Name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
6. Name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
7. Harmonised System of Nomenclature code for goods or services;
8. Description of goods or services;
9. Quantity in case of goods and unit or Unique Quantity Code thereof;
10. Total value of supply of goods or services or both;
11. Taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
12. Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
13. Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
14. Place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
15. Address of delivery where the same is different from the place of supply;
16. Whether the tax is payable on reverse charge basis, and
17. Signature or digital signature of the supplier or his authorised representative.

It may be noted that, all the applicable content, from content prescribed under section 31 as mentioned above, are mentioned in "Form for Entry Manual Transaction of Receipt" attached with the referenced mail, hence document generated through CRIS manual utility may be treated as tax invoice. The same was also suggested in the Letter No.- TC II/2910/2017/GST/09.06.2017 RBA. 72/2017 issued by the Railway Board.

For Rahul & Co.
Chartered Accountants


Dhaval Shrivastava