

# Invoice/Bills for stores supplied

**Invoice No.**  
**Name & Address of Supplier-**

**Date:**

IREPS Vendor Code/ID

GSTIN of Supplier  
Email Address.

Phone /Mobile No.

Whether supplier is registered under composition taxable scheme- Yes/No

**Details of Receiver (Billed to)**

Name & address: **PFA, DLW, Varanasi**  
State & state code : **Uttar Pradesh-09**  
GSTIN/Unique ID : **09AAAGM0289C1ZH**

**Details of consignee (recipient)**

Name & address  
State & state code : **Uttar Pradesh-09**  
GSTIN/Unique ID: **09AAAGM0289C1ZH**

**P.O No.**

**Date:**

Sl. No.	Description of Goods	HSN Code	Qty	Unit	Rate (per item)	Total Value	Taxable Value	CGST/IGST *		SGST/UTGST	
								Rate	Amt	Rate	Amt
	Material value Add: Freight Add: Insurance Add: Packing & Forwarding charges Add: Others PVC Amount (with calculation sheet enclosed)										
	Total Value										
	Less							Total GST amount=			
	Net value with GST										

Net payable value (in fig.)

Net payable value (In words)

Dispatch details: R/C No. / R/Note No. / Inspection Certificate No.

\*CGST & SGST will not be applicable in case of IGST, tick out  whichever is applicable.

Revenue Stamp duly  
Crossed /Signed with  
Firm Seal

Signature of the Supplier.  
with Firm's Seal

## Please note:

GST would be payable on the 'transaction value'. Transaction value is the price actually paid or payable for the said supply of goods and/or services between un-related parties and price is the sole consideration. The transaction value is also said to include:

- Taxes other than GST
- Expenses incurred by recipient in relation to supply
- Incidental expenses charged at the time or before the supply
- Interest etc. for late payment
- Subsidies directly linked to the price excluding subsidies provided by the Central and Governments

1. In terms of para 5(l) of Railway Boards JPO No. 2008/RS(G)/777/1 dtd 21/07/17 the relevant page of GST rate schedule and chapter heading details is required in support of documentary evidence along with Firm invoice/bill .
2. All the certificates enclosed with the bill to be signed by bill signing authority or authorized official of the firm /company along with firm seal.
  - a) As regards *discounts/ incentives*, it will form part of 'transaction value ', if it is allowed *after* the supply is effected. However, discounts/ incentives given *before or at the time* of supply would be permissible as deduction from the transaction value. This would be indicated in the invoice itself.
  - b) Therefore GST shall be charged on gross value including freight, forwarding charges, packing charges, Insurance and other charges as per sec 15 of CGST act 2017.
  - c) **For obtaining TDS certificate, please state the firms IREPS Vendor Code/ID on the bill itself.**
3. While submitting their bill firm should submit **GST certificate** which may be as under :

**PO No.**

**Date:**

**Bill/Invoice No.**

**Date:**

**GSTIN No of Firm.**

- a) We agree to pass on such additional set off/input tax credit as may become available in future in respect of all the inputs used in the manufacture of the final product on the date of supply under the GST scheme by way of reduction in price and advice the purchaser accordingly.
- b) As per anti-profiteering measure, section 171 of GST Act 2017 firm will give declaration that " we hereby declare that any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.
- c) We hereby declare that additional set-offs/input tax credit to the tune of Rs.....has accrued and accordingly the same is being passed to the purchaser and to the effect the payable amount may be adjusted.
- d) We hereby declare that any additional input tax credit benefit, if become available to us, the same shall be passed on to the purchaser without any undue delay.

Signature of the Supplier.  
with Firm's Seal

## Check list for submission of supply bills.

Main Points	Detail Elaboration
Whether bill is prepared in the standard format and is marked ORIGINAL	<p><b>YES,</b></p> <ul style="list-style-type: none"> <li>❖ The original copy is to be marked as 'original for recipient',</li> <li>❖ The duplicate copy is to be marked as 'Duplicate for Transporter' and</li> </ul> <p>The triplicate copy is to be marked as 'Triplicate for supplier'</p>
WHETHER CGST/SGST/UTGST/IGST, GSTIN mentioned on the bill	<p>As per the new rules, the tax invoice shall contain the following details:</p> <ol style="list-style-type: none"> <li>1. Name, address and registration number (GSTIN) of the supplier.</li> <li>2. A consecutive serial number containing only alphabets and/or numerals, unique for every financial year.</li> </ol> <p>E.g. you may use the following number for invoicing for FY 2017-18;</p> <p style="text-align: center;"><b><i>2017/001 or 2017/AA/001 or any serial number you may decide.</i></b></p> <ol style="list-style-type: none"> <li>3. Date of its issue</li> <li>4. Name, address and registration number (GSTIN) of the recipient. In case the recipient is not a registered person, then name and address shall be sufficient.</li> <li>5. If any recipient is unregistered and the taxable value of supply is fifty thousand rupees (Rs.50, 000) or more, then the name and address of the recipient and the address of delivery, along with the name of State and its code should be mentioned on the invoice.</li> <li>6. HSN code of goods or Accounting Code of services;</li> <li>7. Description of goods or services;</li> <li>8. Quantity in case of goods and unit or Unique Quantity Code thereof;</li> <li>9. Total value of goods or services;</li> <li>10. Taxable value of goods or services taking into account discount or abatement, if any;</li> </ol>
2. Whether complete firm's name & address, P.O. No. & Date, Bill No. & Date is mentioned on the bill.	
3. Whether full description of material has been mentioned on the bill.	
4. Whether bill has been prepared as per PO i.e rate of material, CGST/SGST/UTGST/IGST packing chares, freight etc is corrected	
5. Whether total amount payable is mentioned on the bill in both figures as well as in words also.	
6. Whether bill is signed by the competent authority of the firm and firm's seal is impressed.	

	<p>11. Rate of tax (CGST, SGST or IGST);</p> <p>12. Amount of tax charged in respect of taxable goods or services (CGST, SGST or IGST);</p> <p>13. Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;</p> <p>14. Place of delivery where the same is different from the place of supply;</p> <p>15. Whether the tax is payable on reverse charge;</p> <p>16. Further, if it is a revised invoice or a supplement invoice, the date and invoice number of the original invoice should be mentioned on the revised invoice itself.</p>
7. Whether all documents as per PO i.e bill in duplicate, CGST/SGST/UTGST/IGST challan copy & Backlog Certificate, freight documents, if required, R. Note inspection Certificate etc, are enclosed with the bill and the same are listed in the bill itself.	<b>Required as per above.</b>
8. If modification advice is issued against the PO, the copy of the same is attached with the Bill.	<b>Invoice under sec 31 of CGST act 2017 is a complete document in itself.</b>
9. Whether NEFT Mandate form with full bank account details duly certified by the bank is submitted along with bills (in the case of new firms)	<b>Not Required if Already Submitted</b>
10. Whether SD/WBG/PBG are submitted as per PO requirement	<b>Yes</b>
11. Any cutting should be attested by the signing authority.	<b>Yes</b>
12. Over-writing/use of whitener and erasing is totally prohibited and not allowed	<b>To be complied</b>