

भारत सरकार(GOVERNMENT OF INDIA)

रेल मंत्रालय(MINISTRY OF RAILWAYS)

रेलवे बोर्ड (RAILWAY BOARD)

No TCR/1078/2017/23

New Delhi, Date: 12.07.2017

GM/FOIS

Camp: CRIS, Chankyapuri

New Delhi- 23.

Sub: Format for Tax Invoice Number in FOIS.

Please refer to your letter No 2017/CRIS/NDLS-HQ/AD/RLY Board/FOIS/GST/0033/PT-1 dated 29.06.2017 on the above subject enclosing therewith proposed format of Tax Invoice Number to be generated & printed on the RR and MR, and seeking Board's approval for implementing in FOIS/TMS for implementation of GST.

Issue has been examined and the competent authority has approved the format subject to its adherence with Chapter VI, Tax Invoice, Credit & Debit Notes of Invoice Rules, Rule 46 (copy enclosed).

Necessary action may please be taken under intimation to this office.

Shilpi Bishnoi
11.07.17

(Shilpi Bishnoi)

Director, Traffic Commercial (Rates)

Railway Board.

~~S.N. 1~~
S.N. 2

CHAPTER VI
TAX INVOICE, CREDIT AND DEBIT NOTES

46. **Tax invoice.**- Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-
- (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) 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;
 - (f) 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;
 - (g) Harmonised System of Nomenclature code for goods or services;
 - (h) description of goods or services;
 - (i) quantity in case of goods and unit or Unique Quantity Code thereof;
 - (j) total value of supply of goods or services or both;
 - (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
 - (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
 - (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
 - (n) 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;
 - (o) address of delivery where the same is different from the place of supply;
 - (p) whether the tax is payable on reverse charge basis; and
 - (q) signature or digital signature of the supplier or his authorised representative;
- Provided that the Board may, on the recommendations of the Council, by notification, specify-