

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 48 : Manner of issuing invoice

- (1) The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner, namely,-
 - (a) the original copy being marked as **ORIGINAL FOR RECIPIENT**;
 - (b) the duplicate copy being marked as **DUPLICATE FOR TRANSPORTER**; and
 - (c) the triplicate copy being marked as **TRIPLICATE FOR SUPPLIER**.
- (2) The invoice shall be prepared in duplicate, in case of supply of services, in the following manner, namely,-
 - (a) the original copy being marked as **ORIGINAL FOR RECIPIENT**; and
 - (b) the duplicate copy being marked as **DUPLICATE FOR SUPPLIER**.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in **FORM GSTR-1**.
