

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 52 : Payment voucher

A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
 - (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 of the recipient;
 - (e) description of goods or services;
 - (f) amount paid;
 - (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
 - (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
 - (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
 - (j) signature or digital signature of the supplier or his authorized representative.
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