

The Chhattisgarh Goods & Services Tax Rules, 2017

**Rule 53: Revised tax invoice and credit or debit notes**

(1) A revised tax invoice referred to in section 31 <sup>1</sup>[.....] shall contain the following particulars, namely: -

(a) the word “**Revised Invoice**”, wherever applicable, indicated prominently;

(b) name, address and Goods and Services Tax Identification Number of the supplier;

<sup>2</sup>[.....]

(d) 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;

(e) date of issue of the document;

(f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;

(h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;

<sup>3</sup>[.....]

(j) signature or digital signature of the supplier or his authorized representative.

<sup>4</sup>(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely: –

(a) name, address and Goods and Services Tax Identification Number of the supplier;

- 
1. Omitted vide Notification No. 03/2019-State Tax dated 29-01-2019 before it was read as “and credit or debit notes referred to in section 34”
  2. Omitted vide Notification No. 03/2019- State Tax dated 29-01-2019 before it was read as "(c) nature of the document;"
  3. Omitted vide Notification No. 03/2019- State Tax dated 29-01-2019 before it was read as  
"i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and"
  4. Inserted vide Notification No. 03/2019- State Tax dated 29-01-2019

**The Chhattisgarh Goods & Services Tax Rules, 2017**

- (b) nature of the document;
  - (c) 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;
  - (d) date of issue of the document;
  - (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
  - (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
  - (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
  - (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
  - (i) signature or digital signature of the supplier or his authorized representative.]
- (2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of issuance of certificate of registration:
- Provided** that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:
- Provided further** that in case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.
- (3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words “**INPUT TAX CREDIT NOT ADMISSIBLE**”.
-