

Following is the Checklist for ensuring GST compliance in respect of all payment invoices.

While passing the bills for payment for services and for supply of materials the following mandatory information are to be ensure prior to passing the invoice.

1. Name of the Supplier
2. Address of the Supplier,
3. GSTIN of the Supplier
:
4. To indicate whether it is:-
 - a. tax invoice
 - b. Supplementary Invoices or
 - c. Invoice Under Reverse charge Mechanism (RCM)
5. If Invoice is under RCM, whether Port generated invoice is ensured for payment simultaneously.
6. Place of supply – Tamilnadu or other state
7. Place of delivery if the same is different from the place of supply
8. separate State Code of supplier (Tamilnadu state code – 33.) furnished
9. Tax Invoice should bear alphabets and/or numerals, unique for a financial year and ~~serially followed.~~ (Example. INV001/2017-18).
10. SAC /HSN code - SAC code for service suppliers and HSN code for Goods suppliers (please check the category wise SAC codes on VOCPT website in GST corner).
11. Details of items:-
 - a. description,
 - b unit price,
 - c. Quantity,
 - d .Total value etc.
12. Taxable Value with distinct fields for adjustment of discount.
13. Applicable rate of GST and amount of taxes
 - a. CGST
 - b. SGST
 - c. IGST as applicable to be shown separately.

15/10/17

21/11/17

14. signature or digital signature of the supplier or his authorized representative with seal affix in the invoice.

(To be signed by the concerned passing authority for the bill and jointly with officers incharge of posting the transaction)

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15/7/2012

15/7/12