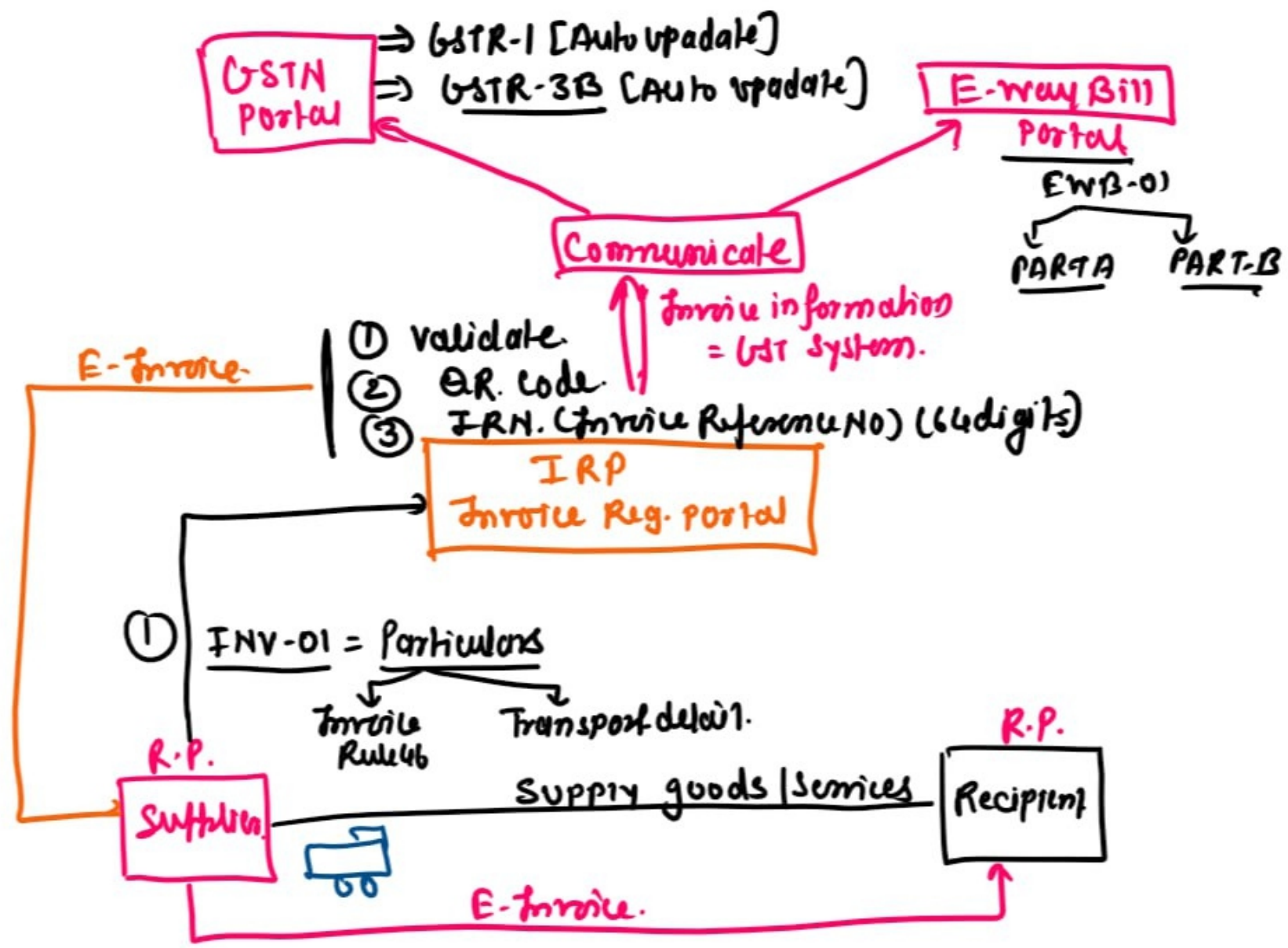




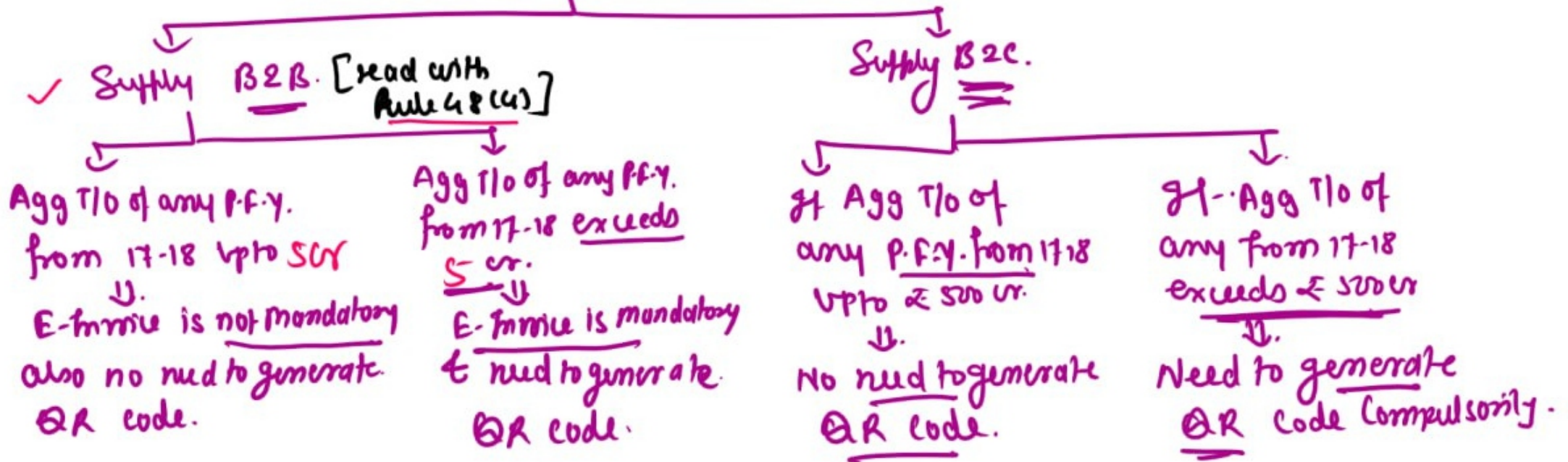
CHAPTER - 11

Invoice

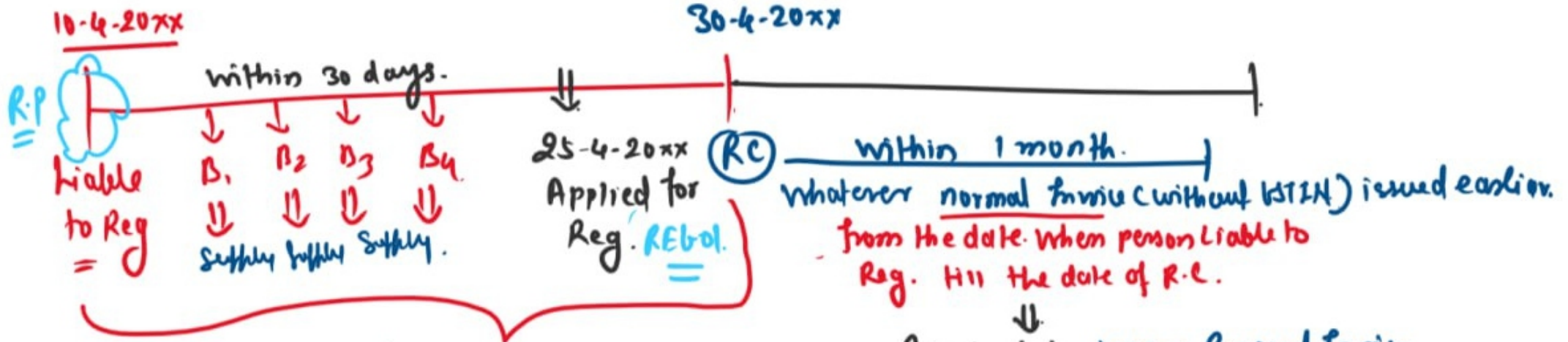
Concept of E-Invoice.



Applicability of QR code.



Revised Invoice = Tax Invoice



Normal Invoice

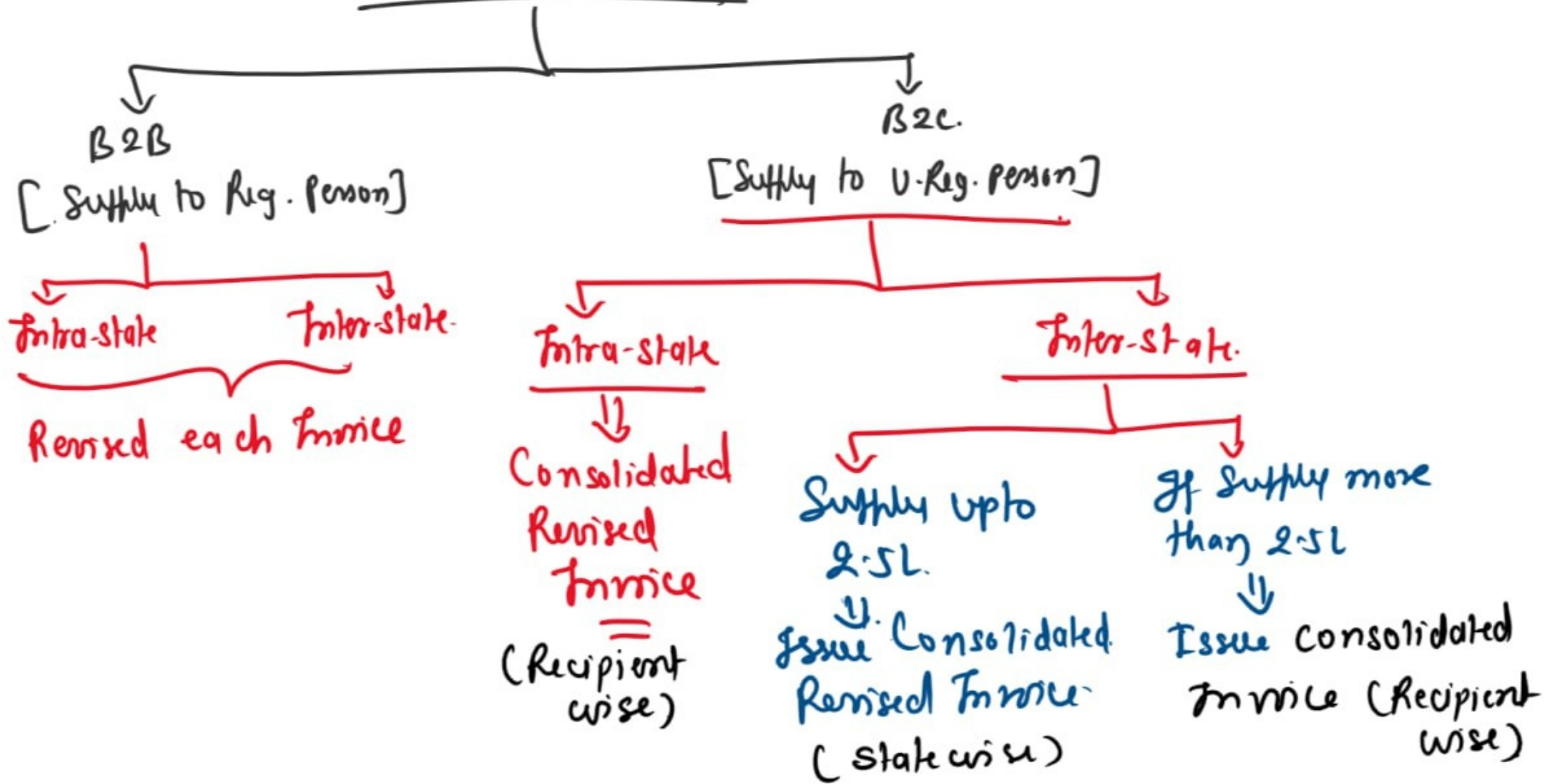
B2B → each invoice to be Revised

B2C → Consolidate Invoice (Intra-state)

Intra-state → $\left\{ \begin{array}{l} \text{2.5L above (R-wise)} \\ \text{below 2.5L. (consolidate state wise)} \end{array} \right.$

Tax Invoice

Revised Tax Invoice



Issue of Tax Invoice value below 200

Value is less than ₹200

Value ₹200 or more

Supply B2B.

Issue of tax invoice is mandatory irrespective of value.

Supply B2C.

Multiplex.

Issue of Tax Invoice is mandatory.

Tax Invoice = Ticket

Recipient want Tax Invoice

Required to issue Tax Invoice

In other cases

Supplier may not issue Tax Invoice.

Note

In such case Supplier shall issue a consolidated tax Invoice at the close of each day.

Chap 11 = Invoice / DN / CR.

Invoice.

Vouchers.

Challan.

DN / CR.

Tax Invoice

E-Invoice

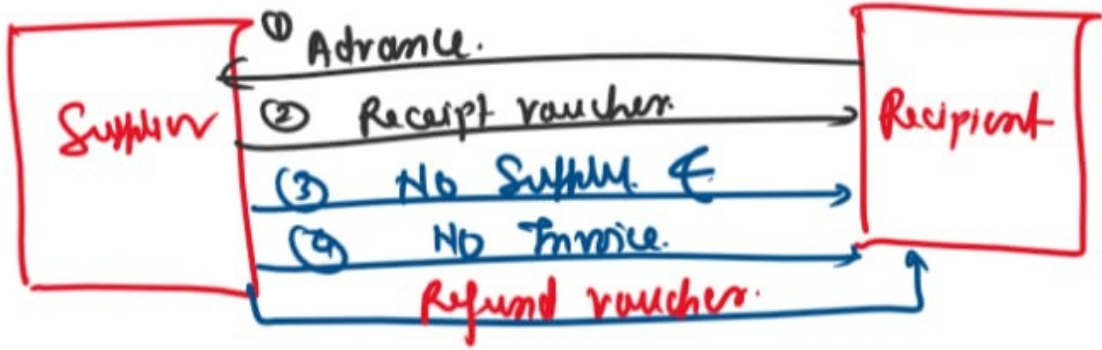
R-Invoice

Bin
or
Subby.

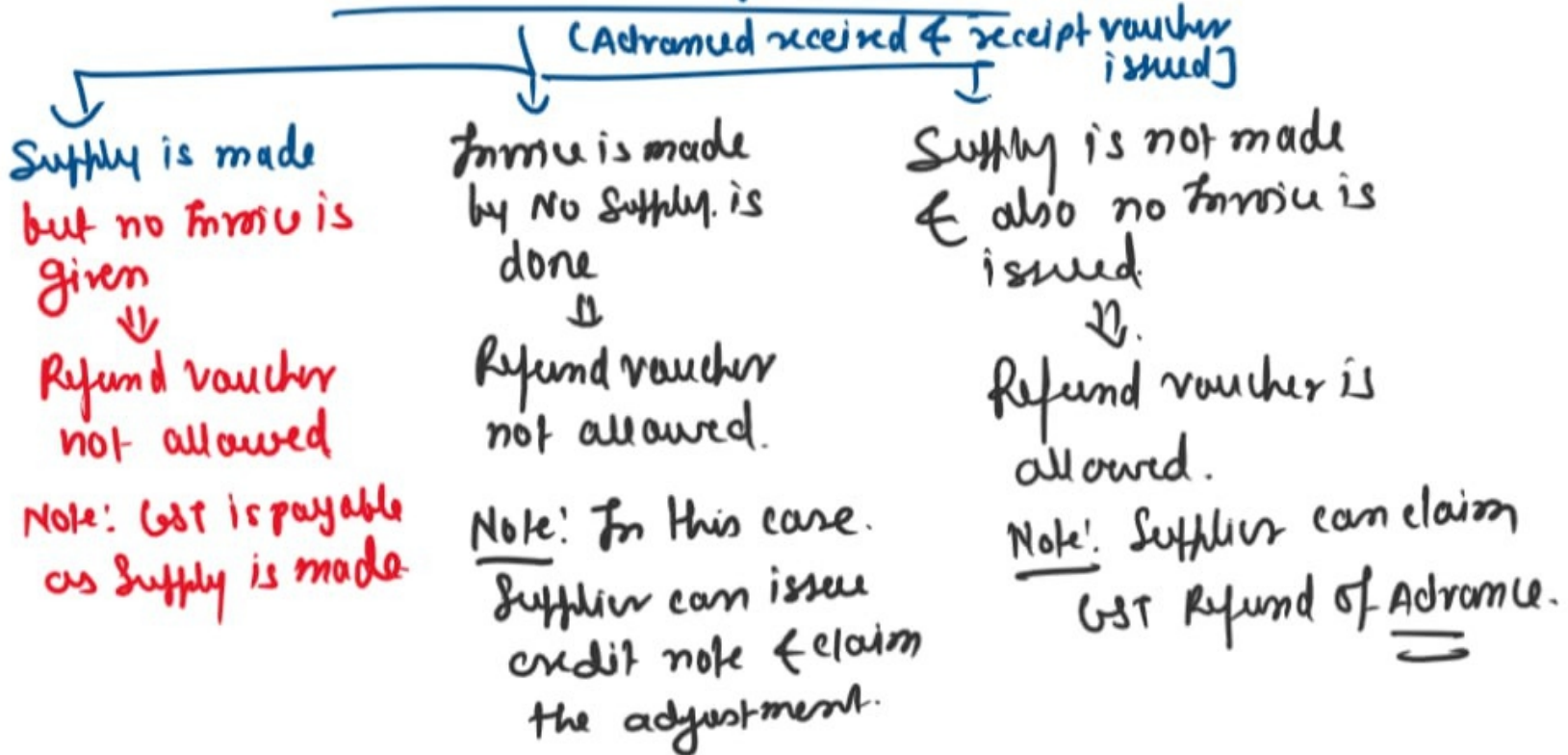
Sob / Sos

How 200

Refund voucher



When to issue refund voucher.



Supply of good in CKD / SKD / 100% batches.

