

FAQ: Invoice & Returns

1	If an Assessee has two or more units with single registration, how the invoices are to be maintained viz., separate invoices unit wise or single invoice for all units?	He can issue unit-wise invoice also. But there should not be any duplication in numbering system.
2	Do we have clarity on when invoice data uploading will begin on the GSTN?	Government is ready to launch this. However, a simpler return called GSTR-3B has also been devised due to the demands from the trade and industry for extension of time limit for filing of normal returns.
3	Would head offices providing centralized HR, Finance and IT functions also need to raise invoices to its branches?	Yes, if the head office and branches are distinct persons as specified in section 25(4), invoice is required to be issued and GST should also be paid.
4	Kindly clarify the accounting treatment of Credit Note while raising Invoice after implementation of GST?	For the purpose of GST law, credit note can be issued to reduce the taxable value or to reduce tax payable or to claim goods return, where the relevant invoice had already been issued and taxable value or tax charged in that tax invoice is in excess. Section 34 of CGST Act, 2017 may be referred to for further details.
5	Whether any trader having turnover of less than Rs. 20 lakh needs to sell his goods on proper invoice/billing?	Only registered persons are required to issue tax invoices as per provision of Section 31 read with rules. An unregistered person may supply goods on ordinary commercial invoices and he cannot issue tax invoice.
6	What is the procedure/documents required for sending free replacement to the customers at free of cost?	Where free replacement is provided to the customers without consideration under warranty, no GST is chargeable on such replacement. In such cases goods may be sent on delivery challan as provided in rule 55 of the CGST Rules, 2017.
7	If we are only dealing in exempted items what is the type of invoice we are required to issue to our buyers? Is it bill of supply or regular GST Invoice?	You may issue a commercial invoice in such cases. However, if you are a registered person, you may issue a bill of supply for exempt supplies.
8	How the invoicing should be done for free goods given along with sale so that corresponding input tax credit is not required to be reversed for products under scheme?	Invoice value would include value of all goods including those supplied free. In such cases, ITC is not required to be reversed.
9	Under GST, how to send demonstration equipment and instruments to customers or branch offices with in India on returnable basis? – No sale is involved	As the goods are sent on returnable basis and no transfer of title is involved, it is not a supply of goods. If some element of service is involved, the same will be a taxable supply. The goods may be sent on delivery challan without invoice as it is

		not a supply of goods.
10	How to send equipment and instruments to manufacturers' factory for repairs and calibration with in India on returnable basis? – No sale is involved.	Challan for movement of goods without supply is to be issued in terms of Rule 55 of CGST Rules.
11	Clarification is sought on the following: Revision in GSTR Returns	Mistakes can be corrected in subsequent returns to be filed through amendment Table (For example Table 11 of GSTR-1). Such mistakes can be corrected till the due date for filing of the return for the month of September subsequent to end of the year or filing of the annual return, whichever is earlier.
12	Whether customers have to furnish any detail or file any return while availing services from taxi aggregators?	Customers availing services from taxi aggregators do not have to make any declaration or file any return. They are outside GST.
12	Whether taxi aggregators can issue any other document in lieu of invoice and issue consolidated invoice for such services?	The law provides flexibility to such service providers to issue tickets or tax invoice within one month from the date of supply of service. Except banking and financial service providers, service providers such as taxi aggregators do not have the option to issue consolidated invoices. Whereas, the proposal for providing consolidated invoices for various service providers may be explored.
12	Can a provision be made in the GST Act, to ensure that the invoice number becomes part of the bank statement every time a payment is made?	The suggestion to include Invoice No/Bill No in the bank statement itself, wherever a payment is made for any service or goods, can be examined further.