TAX INVOICE

BLANK TEMPLATE — COMPLETE AND REVIEW BEFORE ISSUE

ORIGINAL FOR RECIPIENT | Ordinary domestic forward-charge supply | Currency: INR

SUPPLIER	BILL TO / RECIPIENT
[Registered supplier name] [Registered address] GSTIN: [verified GSTIN] State / code: [state and code]	[Recipient name] [Recipient address] GSTIN / UIN: [where applicable] State / code: [state and code]

INVOICE DETAILS	SUPPLY / DELIVERY
Invoice no.: [unique FY series, max. 16 chars] Invoice date: [DD MMM YYYY] Due date: [optional]	Place of supply: [state / code] Delivery address: [if different] Reverse charge: No — outside scope if Yes

Description / HSN or SAC	Qty / unit	Unit price	Discount	Taxable	GST %
[Item/service; HSN/SAC]	[qty/unit]	[₹]	[₹]	[₹]	[%]
[Item/service; HSN/SAC]	[qty/unit]	[₹]	[₹]	[₹]	[%]
[Item/service; HSN/SAC]	[qty/unit]	[₹]	[₹]	[₹]	[%]

TAX HEAD	RATE	TAXABLE VALUE (₹)	TAX AMOUNT (₹)
CGST	[%]	[₹]	[₹]
SGST / UTGST (choose label)	[%]	[₹]	[₹]
IGST	[%]	[₹]	[₹]

TOTALS	AMOUNT (₹)
Taxable value after on-invoice discount	[₹]
Total GST	[₹]
INVOICE TOTAL	[₹]
Payment already received / balance (optional)	[₹] / [₹]

Amount in words (optional): [Enter if needed]

Payment instructions / reference (optional): [verified details only]

Authorised signatory: _____ Name / designation: _____

IRN / signed QR, when mandated: use details received from a valid IRP workflow. This file does not generate them. No cess or special valuation is calculated. Do not use this template unchanged for reverse charge, exports/SEZ, exempt or composition supplies.

TAX INVOICE

FICTIONAL INTRA-STATE EXAMPLE — NOT FOR ISSUE

ORIGINAL FOR RECIPIENT | Ordinary domestic forward-charge supply | Currency: INR

Calculation illustration only. Names and premises are fictional. GSTINs and HSN/SAC are deliberately left as placeholders. The 18% rate is an assumption, not a classification or rate recommendation.

SUPPLIER	BILL TO / RECIPIENT
Example Supplier (fictional) Example premises, Karnataka GSTIN: [intentionally omitted] State / code: Karnataka / [verify]	Example Buyer (fictional) Example buyer premises GSTIN / UIN: [if applicable; omitted] State / code: Karnataka / [verify]

INVOICE DETAILS	SUPPLY / DELIVERY
Invoice no.: DEMO/26-27/001 Invoice date: 26 September 2026 Due date: [optional]	Place of supply: Karnataka / [verify code] Delivery address: same as recipient Reverse charge: No

Description / HSN or SAC	Qty / unit	Unit price	Discount	Taxable	GST %
Illustrative supply HSN/SAC: [verify]	1 unit	50,000.00	5,000.00	45,000.00	18%

TAX HEAD	RATE	TAXABLE VALUE (₹)	TAX AMOUNT (₹)
CGST	9%	45,000.00	4,050.00
SGST / UTGST (choose label)	9% SGST	45,000.00	4,050.00
IGST	—	—	—

TOTALS	AMOUNT (₹)
Taxable value after on-invoice discount	45,000.00
Total GST	8,100.00
INVOICE TOTAL	53,100.00
Payment already received / balance (optional)	0.00 / 53,100.00

Amount in words (optional): Rupees fifty-three thousand one hundred only.

Payment instructions / reference (optional): [verified details only]

Authorised signatory: _____ Name / designation: _____

IRN / signed QR, when mandated: use details received from a valid IRP workflow. This file does not generate them. No cess or special valuation is calculated. Do not use this template unchanged for reverse charge, exports/SEZ, exempt or composition supplies.

TAX INVOICE

FICTIONAL INTER-STATE EXAMPLE — NOT FOR ISSUE

ORIGINAL FOR RECIPIENT | Ordinary domestic forward-charge supply | Currency: INR

Calculation illustration only. Names and premises are fictional. GSTINs and HSN/SAC are deliberately left as placeholders. The 18% rate is an assumption, not a classification or rate recommendation.

SUPPLIER	BILL TO / RECIPIENT
Example Supplier (fictional) Example premises, Karnataka GSTIN: [intentionally omitted] State / code: Karnataka / [verify]	Example Buyer (fictional) Example buyer premises GSTIN / UIN: [if applicable; omitted] State / code: Tamil Nadu / [verify]

INVOICE DETAILS	SUPPLY / DELIVERY
Invoice no.: DEMO/26-27/002 Invoice date: 26 September 2026 Due date: [optional]	Place of supply: Tamil Nadu / [verify code] Delivery address: same as recipient Reverse charge: No

Description / HSN or SAC	Qty / unit	Unit price	Discount	Taxable	GST %
Illustrative supply HSN/SAC: [verify]	1 unit	50,000.00	5,000.00	45,000.00	18%

TAX HEAD	RATE	TAXABLE VALUE (₹)	TAX AMOUNT (₹)
CGST	—	—	—
SGST / UTGST (choose label)	—	—	—
IGST	18%	45,000.00	8,100.00

TOTALS	AMOUNT (₹)
Taxable value after on-invoice discount	45,000.00
Total GST	8,100.00
INVOICE TOTAL	53,100.00
Payment already received / balance (optional)	0.00 / 53,100.00

Amount in words (optional): Rupees fifty-three thousand one hundred only.

Payment instructions / reference (optional): [verified details only]

Authorised signatory: _____ Name / designation: _____

IRN / signed QR, when mandated: use details received from a valid IRP workflow. This file does not generate them. No cess or special valuation is calculated. Do not use this template unchanged for reverse charge, exports/SEZ, exempt or composition supplies.

Before you issue the invoice

A reusable format is not an approval of a transaction’s tax treatment. Complete the blank template, not the fictional examples.

Choose the document

A tax invoice, bill of supply, quotation and credit note serve different purposes. This packet covers ordinary domestic forward-charge tax invoices.

Complete identities and the series

Verify names, addresses, GSTIN/UIN where applicable, delivery and place-of-supply particulars. Keep a unique financial-year series of no more than 16 characters. Use allowed characters.

Classify the actual supply

Enter a verified HSN/SAC, description, goods quantity/unit and the rate applicable to your supply. Do not infer a rate from the illustrative 18% calculation.

Review the taxable value

Show an eligible on-invoice discount clearly. Review freight, packing and other charges separately. Special valuation, cess and reverse charge require another workflow.

Use the correct tax head

Determine the place of supply before choosing CGST plus SGST/UTGST or IGST. The buyer’s billing address alone is not always decisive. Repeat the breakup for each rate used.

Check conditional requirements

Recipient-detail and HSN exceptions, electronic signature treatment, additional declarations, B2C QR requirements and e-invoicing depend on your facts. Complete applicable requirements before issue.

Register if e-invoicing is mandatory

A PDF or Excel file is not automatically a GST e-invoice. Obtain a genuine IRN and signed QR through an authorised IRP process when required. This workbook is not an IRP upload schema.

Keep the audit trail

Preserve the issued invoice, numbering register, supporting records and payments. For later corrections, assess the proper amendment or credit/debit-note process rather than silently replacing an issued invoice.

Source checks: 26 September 2026. Recheck before use. Obtain qualified tax/accounting advice for your own transactions.

Primary references

CGST Rule 46 — taxinformation.cbic.gov.in/content-page/explore-rules/1000136/1000001

CGST Rule 48 — taxinformation.cbic.gov.in/content-page/explore-rules/1000139/1000001

Notification 78/2020–CT (HSN) — gstcouncil.gov.in/node/4253

Notification 10/2023–CT (e-invoicing) — gstcouncil.gov.in/node/4365

IRP 6 mandate — einvoice6.gst.gov.in/content/einvoice-mandate/

CGST Section 15 — taxinformation.cbic.gov.in/content-page/explore-act/1000284/1000001