Payment voucher format (India)

Free educational template from ScaleSaathi.in. No fixed legal layout except for GST reverse charge (Rule 52). Not tax, accounting or legal advice.

PAYMENT VOUCHER ☐ Cash ☐ Bank

Business name: _____ GSTIN: _____

Voucher no.	
Date	
Paid to	
Debit (account head)	
Amount (₹)	
Amount in words	
Mode: cash / bank (cheque, UTR, UPI ref.)	
Being (narration)	
Bill / proof attached	
TDS deducted, if any	
Prepared by	
Approved by	
Received by (signature)	

PAYMENT VOUCHER ☐ Cash ☐ Bank

Business name: _____ GSTIN: _____

Voucher no.	
Date	
Paid to	
Debit (account head)	
Amount (₹)	
Amount in words	
Mode: cash / bank (cheque, UTR, UPI ref.)	
Being (narration)	
Bill / proof attached	
TDS deducted, if any	
Prepared by	
Approved by	
Received by (signature)	

PETTY CASH VOUCHER

PCV no.	
Date	
Paid to	
For	
Amount (₹)	
Bill attached (yes / no)	
Paid by (petty cashier)	
Received by	

Petty cash summary (imprest)

Float (imprest)	
Total of petty cash vouchers	
Cash counted in the box	
Top-up needed (float − cash counted)	

RECEIPT VOUCHER

Receipt voucher no.	
Date	
Received from	
Credit (account head)	
Amount (₹)	
Amount in words	
Mode: cash / bank (ref.)	
Being (narration)	
Against bill no.	
Prepared by	
Approved by	

CONTRA VOUCHER

Contra voucher no.	
Date	
From (cash / bank account)	
To (cash / bank account)	
Amount (₹)	
Deposit slip / cheque / ref.	
Narration	
Prepared by	
Approved by	

JOURNAL VOUCHER

Journal voucher no.	
Date	
Account debited	
Debit (₹)	
Account credited	
Credit (₹)	
Narration	
Supporting document	
Prepared by	
Approved by	

PAYMENT VOUCHER under reverse charge (CGST Act s.31(3)(g), CGST Rules Rule 52)

Issue at the time of making payment to the supplier. Keep a separate number series.

(a) Supplier name, address and GSTIN (if registered)	
(b) Serial no. (max 16 characters, unique for the financial year)	
(c) Date of issue	
(d) Recipient name, address and GSTIN	
(e) Description of goods or services	
(f) Amount paid (₹)	
(g) Rate of tax: CGST / SGST / IGST / UTGST / cess	
(h) Amount of tax payable: CGST / SGST / IGST / UTGST / cess	
(i) Place of supply, State name and code (inter-State supply)	
(j) Signature or digital signature of supplier or authorised representative	

Filled example: Sharma Traders (made-up)

Voucher no.	PV/26-27/048
Date	22-10-2026
Paid to	Mohan Lal (carpenter)
Debit (account head)	Repairs and maintenance
Amount (₹)	12,600
Amount in words	Rupees Twelve Thousand Six Hundred only
Mode	Bank (UPI), UPI ref. 4291 8830 5512
Being (narration)	Counter and shelf repair, labour and material. Bill no. 77 attached.
Bill / proof attached	Yes
TDS deducted	Nil
Prepared by	Neha (accounts)
Approved by	Rakesh Sharma (owner)
Received by	Not needed: paid by UPI, reference above

Why UPI: a cash payment of more than Rs 10,000 to one person in a day is not allowed as a business deduction under the Income-tax Act, 2025, s.36(4).

October 2026 voucher register

Date	Voucher no.	Paid to	Mode	₹
01-10-2026	PV/26-27/043	Mr Suresh Mehra (landlord)	Bank (NEFT)	10,000
03-10-2026	PV/26-27/044	Ramesh Yadav	Cash	6,000
07-10-2026	PV/26-27/045	Electricity board	Bank (UPI)	3,150
10-10-2026	PV/26-27/046	Agarwal Distributors	Bank (NEFT)	48,500
18-10-2026	PV/26-27/047	Shiv Tempo Service	Cash	2,800
22-10-2026	PV/26-27/048	Mohan Lal (carpenter)	Bank (UPI)	12,600
			Total	83,050

Cash 8,800 + bank 74,250 = 83,050.