

Debit Note (GST)

Supplier (Issuer):

ABC Enterprises Pvt. Ltd.
123, Business Park
City Name, State, 123456
GSTIN: 22AAAAA0000A1Z5

Debit Note No.: **DN/2024/0012**

Date: **2024-06-25**

Reference Invoice No.: **INV/2024/0550**

Invoice Date: **2024-06-10**

Recipient (Customer):

M/S XYZ Distributors
456, Market Lane
City Name, State, 654321
GSTIN: 33BBBBB1111B2C6

Reason for Issuance:

Undercharging of value and tax in the original tax invoice.

#	Description of Goods/Services	HSN/SAC	Quantity	Unit	Rate	Additional Amount
1	ABC Product X	1001	10	pcs	₹1500	₹15,000
2	Service Y	9987	1	Job	₹12,000	₹12,000

Sub-Total ₹17,000

CGST @ 9% ₹1630

SGST @ 9% ₹1630

Total Amount ₹18,260

Issued By:

Name: Rajesh Kumar
Designation: Accounts Manager
Date: 2024-06-25

Important Notes:

- Debit Notes under GST must reference the original invoice.
- This document increases the tax liability of the supplier.
- Details of issued Debit Note must be reported in GST returns.
- The recipient can avail additional Input Tax Credit if eligible.
- Debit Notes should be serially numbered and maintained as per GST rules.