

# Composition Scheme Tax Invoice

**Supplier (Seller):**

ABC Enterprises

GSTIN: 22AAAAA0000A1ZV

Address: 25, Business Road, Metro City, State - 123456

**Invoice No:** CS/2024/114

**Date:** 14-Jun-2024

**Reverse Charge:** No

**Recipient (Buyer):**

XYZ Pvt. Ltd.

GSTIN: 22BBBBB0000B2ZV

Address: 100, Corporate Avenue, Urban Town, State - 654321

S.No	Description of Goods/Services	HSN/SAC	Qty	Unit	Rate (₹,¹)	Amount (₹,¹)
1	Stationery Kit	4820	50	pcs	200.00	10,000.00
2	Office Chair	9403	10	pcs	2,200.00	22,000.00

**Total Invoice Value (₹,¹):** **32,000.00**

(No tax charged due to Composition Scheme)

**Declaration:**

"Invoice issued under section 31(3)(c) of CGST Act, 2017. The supplier is not eligible to collect tax on supplies and to claim input tax credit under composition scheme."

**Important Notes:**

- No tax amount should be specified on this invoice.
- Input Tax Credit (ITC) cannot be claimed by the recipient based on this invoice.
- Mandatory to mention "composition taxable person, not eligible to collect tax on supplies" on the invoice.
- This format is applicable only for suppliers registered under Composition Scheme.
- Supplier cannot charge or collect GST from the buyer for such invoices.