

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 (â‚¹)	Amount (â‚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 (â‚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.