

Debit Note - Purchase Return Ledger

From (Buyer):

ABC Enterprises
123 Market Street
City, State ZIP
GSTIN: 29ABCDE1234F1Z2

To (Supplier):

XYZ Suppliers Pvt. Ltd.
789 Industrial Area
City, State ZIP
GSTIN: 29XYZDE5678M2Z3

Debit Note No: DN-0001

Date: 2024-06-15

Reference Invoice No: INV-0256
Invoice Date: 2024-06-05

Sl. No.	Description of Goods	HSN Code	Qty	Rate	Amount	Reason for Return
1	Plastic Containers, 500ml	3923	100	₹140.00	₹14,000.00	Damaged on arrival
2	Plastic Lids	3923	100	₹10.00	₹1,000.00	Incorrect item
Subtotal						₹15,000.00
Add: IGST @ 18%						₹1,900.00
Total Debit Amount						₹15,900.00

Narration: Debit note issued for return of goods due to reasons mentioned above.

Receiver's Signature: _____

Authorised Signatory
For ABC Enterprises

Important Notes:

- This Debit Note is to be recorded in the Purchase Return Ledger by the buyer.
- Ensure all original invoice references and GST details are correctly mentioned.
- Returns should be supported with valid reasons and within the allowable period.
- Supplier must acknowledge the debit note for reconciliation of accounts.
- Debit notes impact input tax credits, follow statutory regulations while issuing.