GST tax invoice: filled specimen

Intra-state sale, Delhi to Delhi. Fictional businesses, sample GSTINs and HSN codes, hypothetical figures.

TAX INVOICE · ORIGINAL FOR RECIPIENT

Supplier and invoice details

Supplier	Shubh Office Supplies (fictional), Shop 00, Sample Market, New Delhi
Supplier GSTIN	07AAAAA0000A1Z5 (sample)
Invoice number	SOS/2026-27/0147
Invoice date	12 November 2026
Recipient	Kavya Design Studio (fictional), Unit 00, Sample Complex, New Delhi
Recipient GSTIN	07BBBBB1111B1Z2 (sample)
Place of supply	Delhi (state code 07)
Tax payable on reverse charge	No

Goods supplied (intra-state: CGST + SGST)

#	Description	HSN	Qty	Rate (₹)	Discount (₹)	Taxable value (₹)	GST rate	CGST	SGST	Total (₹)
1	Office chair (item taxed at 18%)	1111 (sample)	4 Nos	2,600	400	10,000	18%	9%: 900	9%: 900	11,800
2	Printed register (item taxed at 5%)	2222 (sample)	30 Nos	150	–	4,500	5%	2.5%: 112.50	2.5%: 112.50	4,725
Total						**14,500**		**1,012.50**	**1,012.50**	**16,525**

Totals and sign-off

Total taxable value	₹14,500
CGST	₹1,012.50
SGST	₹1,012.50
Invoice total	₹16,525
Amount in words	Rupees Sixteen Thousand Five Hundred Twenty-Five Only
Signature	For Shubh Office Supplies (fictional): Authorised signatory

A specimen built on Rule 46 of the CGST Rules, 2017. Every name, GSTIN and HSN code is a fictional sample, and the figures are hypothetical.

Same sale to a buyer in Uttar Pradesh (inter-state)

The same goods sold to Neel Traders (fictional), Uttar Pradesh (place of supply code 09): IGST

#	Description	HSN	Qty	Rate (₹)	Discount (₹)	Taxable value (₹)	GST rate	IGST	Total (₹)
1	Office chair (item taxed at 18%)	1111 (sample)	4 Nos	2,600	400	10,000	18%	18%: 1,800	11,800
2	Printed register (item taxed at 5%)	2222 (sample)	30 Nos	150	–	4,500	5%	5%: 225	4,725
Total						**14,500**		**2,025**	**16,525**

TAX INVOICE (blank format)

ORIGINAL FOR RECIPIENT / DUPLICATE FOR TRANSPORTER / TRIPLICATE FOR SUPPLIER (goods) · ORIGINAL FOR RECIPIENT / DUPLICATE FOR SUPPLIER (services)

Supplier name and address	
Supplier GSTIN	
Invoice number (max 16 characters)	
Invoice date	
Recipient name and address	
Recipient GSTIN / UIN (if registered)	
Place of supply (state and code)	
Delivery address (if different)	
Tax payable on reverse charge (Yes/No)	

#	Description	HSN/SAC	Qty	Unit	Rate	Discount	Taxable value	GST rate	CGST	SGST	IGST

Total taxable value	
Total CGST / SGST / IGST	
Invoice total	
Amount in words	
Signature of supplier or authorised representative	

Bill of supply: specimen

BILL OF SUPPLY · "composition taxable person, not eligible to collect tax on supplies"

Supplier and bill details

Supplier	Meera General Store (fictional), Shop 00, Sample Bazaar, New Delhi
Supplier GSTIN	07DDDDD3333D1Z7 (sample)
Bill number	MGS/26-27/0582
Date	12 November 2026
Recipient	Walk-in customer (unregistered)

Goods supplied (no GST charged)

#	Description	HSN	Qty	Rate (₹)	Value (₹)
1	Item P	3333 (sample)	8 Nos	300	2,400
2	Item Q	4444 (sample)	9 Kg	150	1,350
3	Item R	5555 (sample)	5 Nos	150	750
Total value of supply					**4,500**

Specimen under Rule 49 and Rule 5(1)(f) of the CGST Rules, 2017. Fictional business, sample GSTIN and HSN codes, hypothetical figures.

Mandatory particulars of a tax invoice (Rule 46, CGST Rules 2017)

- **a** Supplier name, address and GSTIN
- **b** Invoice serial number (max 16 characters)
- **c** Date of issue
- **d** Recipient name, address and GSTIN/UIN if registered
- **e/f** Unregistered recipient, value ₹50,000 or more: name, address, delivery address, state name and code
- **g** HSN code for goods or services
- **h** Description
- **i** Quantity and unit (UQC) for goods
- **j** Total value of supply
- **k** Taxable value after discount or abatement
- **l** Rate of tax (CGST, SGST/UTGST, IGST, cess)
- **m** Amount of tax
- **n** Place of supply with state name, for inter-State supplies
- **o** Delivery address if different from place of supply
- **p** Whether tax is payable on reverse charge
- **q** Signature or digital signature
- **r** QR code with IRN, for e-invoices
- **s** Declaration where e-invoicing does not apply despite turnover above the limit

Rules read on the CBIC tax information portal on 4 November 2026. GST rates 5%, 18% and 40% apply from 22 September 2025.

IPA – Institute of Professional Accountants, E-54 Laxmi Nagar, Delhi · 9213855555 · email@tipa.in · Full guide: tipa.in/gst/gst-invoice-format/