

<b>From</b>	<b>Karvy Data Management Services Ltd.</b>
<b>Date</b>	<b>December 15, 2017</b>
<b>Subject</b>	<b>Amendment on document to be issued in case of various supply</b>
<b>Category</b>	<b>Amendment and Notification</b>
<b>Reference</b>	<b>Notification No. 45/2017-Central Tax dated 13<sup>th</sup> October, 2017</b>
<b>Series</b>	<b>Karvy/GST/29</b>

GST Council had in its 22<sup>nd</sup> council meeting had relaxed invoicing rules for unregistered customers. Registered taxpayers (suppliers) w.e.f from 13<sup>th</sup> October 2017 can issue consolidated invoice for exempted and taxable supplies for unregistered customers.

We have summarised the invoicing requirement before and after the amendment for your easy reference.

Supplier	Receiver	Supply	Compliance	
			Before 13.10.2017	On or After 13.10.2017
Registered person	Registered person	Taxable	Tax invoice	Tax invoice
		Exempted	Bill of supply	Bill of supply
		Taxable + Exempted	1. Taxable: Tax invoice 2. Exempted: Bill of supply	1. Taxable: Tax invoice 2. Exempted: Bill of supply
	Unregistered person	Taxable	Tax invoice	Tax invoice
		Exempted	Bill of supply	Bill of supply
		Taxable + Exempted	1. Taxable: Tax invoice 2. Exempted: Bill of supply	Invoice-Cum-Bill of Supply

Note:

"Exempt supply" means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply.

We have attached copy of the Notification 45/2017-Central Tax along with the knowledge article for your reference.

#### **About KARVY DATA MANAGEMENT SERVICES LTD.**

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. We offer GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer GST Registration, GST Gap Analysis, GST Training and GST Compliance services which will take care of end to end compliances. So, 'HELP US HELP YOU'

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

#### **Below are the co-ordinates of our representatives from GST Team across India:**

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