

<b>From</b>	<b>Karvy Data Management Services Ltd.</b>
<b>Date</b>	<b>April 01, 2018</b>
<b>Subject</b>	<b>Invoicing series to be maintained unique for the FY 18-19</b>
<b>Category</b>	<b>General</b>
<b>Reference</b>	<b>CGST Rules 2017</b>
<b>Series</b>	<b>Karvy/GST/61</b>

With the beginning of financial year 2018-2019, maintaining invoicing series unique for the financial year becomes essential for taxpayers registered under GST regime.

Rule 46(b) of CGST Rules 2017 narrates such provision related to the issuance of Tax Invoice under GST law:

**“a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, **unique for a financial year**”**

Similar provision has been prescribed for issuance of other documents under GST regime:

- Rule 49(b) of CGST Rules 2017: related to the issuance of Bill of Supply
- Rule 50(b) of CGST Rules 2017: related to the issuance of Receipt Voucher
- Rule 51(b) of CGST Rules 2017: related to the issuance of Refund Voucher
- Rule 52(b) of CGST Rules 2017: related to the issuance of Payment Voucher
- Rule 53(b) of CGST Rules 2017: related to the issuance of Revised Tax Invoice/Debit or Credit Note
- Rule 54(b) of CGST Rules 2017: related to the issuance of ISD Invoice / ISD Credit Note

Updated version of CGST Rules 2017 as on 23<sup>rd</sup> March 2018 can be viewed by clicking on the link:

[http://www.cbec.gov.in/resources//htdocs-cbec/gst/CGST\\_rules\\_as\\_amended\\_upto\\_23032018.pdf](http://www.cbec.gov.in/resources//htdocs-cbec/gst/CGST_rules_as_amended_upto_23032018.pdf)

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**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. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

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

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