

## INTRODUCTION TO GST

### VALUE OF SUPPLY-PART 5

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Friends, it happens in business many times that you send your goods for approval purposes.

**When to Issue invoice in case of "Sale on approval basis" ?**

Where the goods being sent or taken on approval for sale or are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, **whichever is earlier.**

When you send the goods to the customer site and if customer approves it, then it will be treated as a sale. And if customer refuses to take these goods and you are supposed to bring back these goods, then it is not a sale. So, there are cases when you send goods on approval basis, then when invoice is to be raised?

Suppose you send goods to the customer from Delhi to Chennai in the month of May. Goods reaches Chennai in June and your customer inspected it and said yes/okay, these goods are as per my requirement and it is accepted. So, in normal circumstances, supply of goods is month of May (correction). But because these goods have been sent on approval basis and goods have been accepted by the consumer in the month of June, then determining of the time of supply will be a question mark. So, law says "where goods are being sent or taken on approval for sale

or are removed before the supply takes place, the invoice shall be raised before or at the time of supply or six months from the date of removal, whichever is earlier".

So, we need to understand the importance of the time also when we are raising invoices. So, in this case, it says invoice should be issued before or at the time of supply or six months from the date of removal. So at maximum we can delay up to six months. But once it is approved, the date of supply will be the actual date of invoice and accordingly tax will be paid. So once goods are sold, the invoice is raised, payment is received, and the matter is over.

**GST/07/031/19-30**

**What is Revised Invoice ?**

A registered person may, within one month from the date of issuance of certificate of registration, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him.

He may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period.

In the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

But sometimes it happens that your buyer points out some mistake in your invoice; may be because of quantity, may be rejection of material when they were actually being used in their production, i.e. during production process they came to know that material is defective. Then they send an intimation to you that your such and such material is not working as per the requirement during production or then there even may be some other reasons. So, accordingly either you will get your material back as a rejection and you may have to replace it. Or maybe at the time when you raise the invoice, the tax rate was 18%, but later on, it came to the notice of the consumer that it was not 18%, but at that particular point of time, it was 12%. though later on, it was increased to 18%. It happens many times.

So, if that is the case, what option is there? One option is you re-issue credit note or you can also revise your invoice, if time permits. And law says a registered person may within one month from the date of issue of certificate of registration issue a revised invoice. This is talking about another case. See in registration we discussed about when you are supposed to take

registration. So, I told you that when my turnover increases the threshold limit of 20 lakh rupees within 30 days I am supposed to take registration. So, during these 30 days should I stop my business? No, because during these 30 days, though I am not having GST number with me, but I am regular supplier and my buyers are approaching me for supply of goods. And when GST number was given to me, it was given with effect from very first day when I cross the limit of 20 lakh rupees. So, during these 30 days, whatever invoices I have raised to my customer, all invoices are without GST number. So, in that situation also I need to revise my those invoices and I have to issue to my customers fresh invoices with GST number. So, it is talking about that case. Otherwise also where there is any quantity difference, if there is any rejection in material and if it is within the same month when invoice was raised, you can always issue a revised invoice.

Further friends, he may issue a consolidated revised invoice in respect of all taxable invoices made to a recipient who is not registered under the Act. So, invoice can be raised under GST, there is no issue. And if invoice has already been raised, payment has already been received and time has also gone, then if there is any change, then debit note or credit note is the answer. We will discuss that also.

GST/07/34/20-30

**What are Debit Notes & Credit Notes in GST?**

Credit Notes	Debit Notes
Credit Notes can be issued in following scenario	Debit Notes can be issued in following scenario
Tax invoice has been issued by the Registered Person for a supply and subsequently it is found that: <ul style="list-style-type: none"> <li>- the value or tax charged in that invoice is more than what is actually payable/chargeable</li> <li>- Where the recipient has returned the goods, the supplier can issue a credit note to the recipient</li> </ul>	Tax invoice has been issued for a supply and subsequently it is found that : the value or tax charged in that invoice is less than what is actually payable/chargeable

Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE"  
 Credit Notes can be issued by the supplier of goods and services only.

Debit notes/credit notes are very, very important documents and have the same value, same importance as that of our invoices. So, friends, I raised invoice to a party for 100 rupees and tax was 18 percent. My invoice value is 118 and party has given me 118 rupees. Later on, I came to know that on this particular item, the invoice which I have raised, actually tax was

12%. So, I have charged 6% extra. So, I always have the option to issue a credit note. So, where invoice is raised for excess amount and actual value was lesser than that, I can issue a credit note of the same amount. And where I have charged less, but actually it was supposed to be charged more, I can raise a debit note. So, accordingly tax liability will be settled. So, in case of an invoice of 100 rupees, if I charge 18 percent instead of 12 percent, I will issue a credit note of 6 percent, means 6 rupees. Reducing my tax liability to 12% and accordingly ITC will be reduced at consumer end. And if I have charged 12% but actually it was 18%, i.e. 6% less is charged, I can raise debit note of 6 rupees to my customer and ask him to pay 6 rupees more and accordingly tax will be paid. So credit note when invoice is raised on higher side, and debit note when invoice is raised on lesser side.

To make the entry actual we use these documents credit notes and debit notes. Credit note can be issued by supplier only and debit note can be issued by supplier only under GST. We do have debit note/credit notes in accounting separately where buyer can also issue debit note or credit notes. But under GST, supplier is supposed to issue debit note or credit notes.

GST/07/34/21-30

**How to treat Debit & Credit Notes in GST?**

Credit Notes	Debit Notes
<p><b>Declaration in Return</b> -A registered person who issues such a credit note has to declare details of such credit note in the return for the month during which such credit note has been issued</p> <p><b>Time period</b>-but not later than September following the end of the financial year in which such supply was made or the date of furnishing of the relevant annual return, <b>whichever is earlier</b></p>	<p><b>Declaration in Return</b>-Any registered person who issues a debit note in relation to a supply of goods or services or both, shall declare the details of such debit note in the return for the month during which such debit note has been issued .</p> <p>Debit Note can be issued any time in future</p>
<p><b>Adjustment of Tax Liability</b>- Allowed. But no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.</p>	<p><b>Adjustment of Tax Liability</b>- Allowed</p>

So, friends, whenever we are issuing invoices for the supply of goods and we file our returns and we declare all such invoices in our returns. These invoices consist of my total turnover and the value of goods I sold, which helps to determine my tax liability. Similarly, we also declare our debit notes and credit notes in our return increasing or decreasing my tax liability. So, after issue of invoice, if I declare my credit notes or debit notes in my return, I am doing justice, I am fully in compliance under GST and if I am not doing so, I may be in trouble because debit

note and credit note also increase and decrease my tax liability. So, these are legal documents like invoices. I have to keep these documents, debit notes or credit notes in my record, such that they may be declared at GST portal through my returns. And accordingly, if I am benefited, I should take the benefit and if I am supposed to pay tax, I should pay tax on that.

GST/07/31/22-30

### How Insurance Company or Banking Company issues Invoices?

Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier may issue a consolidated tax invoice or any other document in lieu thereof, **at the end of the month**, whether issued or made available, physically or electronically, whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.

How insurance company or banking company issues invoices? Because these are special category of businesses, they have their own role in the economy. So, for them GST has separate provisions and it says where supplier of taxable services is an insurer or a banking company or a financial institutions... Because these companies give services to their customer. Insurance company is giving insurance, and premium is subject to GST.

Then banking companies: Commissions, may be demand draft charges, or whatever it is, they are subject to GST. 'including non-banking financial institutions' The said supplier may issue consolidated invoice for a whole month to his customer or any other document in lieu of Invoice. That is, bank statement itself is sufficient for disclosing that this amount is debited by bank to your account at the end of the month and tax can be paid accordingly. So bank will charge tax to its customer and pay to the government. They will file their returns accordingly. Then friends, truck, fleet or fleet owners, transporters. How they will issue invoice because ultimately they are also raising invoices and their services are under reverse charge mechanism.

But in GST, they have both the options. Either they can go for reverse charge mechanism by not charging tax or they can be a regular tax dealer/taxpayer under forward charge by charging 12% GST. It is up to these people.

GST/07/31/23-30

**How Goods Tpt. Agency (GTA) issues Invoices?**

Where the supplier of taxable service is a goods transport agency (GTA) supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing:

- the gross weight of the consignment,
- name of the consigner and the consignee,
- registration number of goods carriage in which the goods are transported,
- details of goods transported, details of place of origin and destination,
- Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner,
- consignee or goods transport agency, and
- also containing other information as mentioned under rule 46

If they are in corporate sector, means the transporter is a corporate entity, they may opt for forward charge, but if they are an individual or small business segment, then they may have reverse charge mechanism as a option. So, if you are in business of transport agency, then you are supposed to release/issue invoices and get payments and it says 'where the supplier of taxable services is a goods transport agency (GTA), supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice,... if he is a GST registered person, in forward charge mechanism, or any other document in lieu of this, mentioning the gross weight they transported, name of the consigner and the consignee whose goods were exported, transported and to whom it was delivered, registration number of the goods carriage, who is carrying the goods, goods transported, identification number of person liable to pay taxes, consignee of the goods transport agency.' They all need to give proper invoice for their transport charges, whatever they have charged for transportation of goods.

### How Passenger transport issues invoice?

Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include a ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.

If there is a case of passenger transportation; we all know that we use local buses and whenever we are travelling in bus, we get a ticket. So, this is a document of providing services of buyer transport agency to the customer, to the passenger and accordingly tax will be determined and need to be paid.

### How Cinematograph issues invoices?

A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46

We all watch films, movies, visit PVRs and all. So, for watching movie we need tickets. So, these services are also subject to GST. So, it says a registered person supplying services by way of admission to exhibition of movies in multiplex screens shall be required to issue electronic ticket and the said electronic ticket shall be deemed to be a tax invoice. So, their ticket itself is an invoice and accordingly tax will be charged and tax will be paid. So, friends question comes;

**Can goods or services be supplied without issue of invoices?**

Yes, following supplies can be made without issue of invoices:

- Supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- Transportation of goods for job work,
- Transportation of goods for reasons other than by way of supply, or
- Such other supplies as may be notified by the Chief Commissioner

Can we supply goods or services without issue of invoice? Earlier I told you that without issue of invoice, you cannot move your goods. It is a crime. But yes, there are cases where goods can be moved without invoice. And what are the cases? It says, in case of supply of liquid gas, where quantity at the time of removal from the place of business of supplier is not known. In gas industry where supply is made through pipelines, meters are put at consumer end to determine the quantity consumed. So, in pipeline; we are having thousands of kilo-meter of pipeline in India, and when it reaches the consumer end, meter will tell us how much quantity is delivered and accordingly invoice will be raised. So, in this case when gas moves from supplier end, they cannot determine the quantity and they cannot raise the invoice. So, at the month end or whatever the agreement is there, maybe 15 days or one week also, supplier and consumer both will identify the quantity delivered and accordingly bill will be raised.

Even in home consumption, when this CNG is given to us through pipeline based on the meter reading bill is raised; the bill it is not sent in advance. When transportation of goods is for job work, if we are sending our goods for job work purposes, for some process outside the factory, there is no need of issuing invoice. It will be dispatched on delivery chalan and will be back to our premises with that delivery chalan along with the job charges invoice sent by the job worker. So, movement of goods will be without invoices. Transportation of goods for reasons other than way of supply. If you are supplying goods on approval basis, it is not actually supply, as we discussed earlier also, it can be sent on delivery chalan. There will be no invoice at all.

Or such other supplies as may be notified by commissioner: Considering the industry requirement, if commissioner is convinced, government is convinced that this type of goods or the transaction can happen without invoice or invoice can be raised later on because this is not possible otherwise, they may notify such transactions and business can be done without the issue of invoices.

GST/07/31/27-30

**If any documents required for supply of goods or services where no invoice is issued? (Part-1)**

The consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-

- Date and number of the delivery challan;
- Name, address and Goods and Services Tax Identification Number of the consigner, if registered;
- Name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- Harmonised System of Nomenclature code and description of goods;

Contd...2

GST/07/31/28-30

**If any documents required for supply of goods or services where no invoice is issued? (Part-2)**

- Harmonised System of Nomenclature code and description of goods;
- Quantity (provisional, where the exact quantity being supplied is not known);
- Taxable value;
- Tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
- Place of supply, in case of inter-State movement; and
- Signature

If there is no invoice then what documents is required, what documents should be there along with the goods? That is delivery chalan. So, delivery chalan is a document which contains all such information which are important from business point of view as well as from GST point of view and it carries almost all such details which are there in invoice. So, it says the consigner

may issue delivery chalan, serially numbered, not exceeding 16 characters in one or multiple series in lieu of invoice at the time of removal of goods. So, here if we are removing goods, if movement is there for goods, but tax invoice is not there and we are using the word or the document delivery chalan.

So, delivery chalan carries everything what is there in the invoice. Only difference is that on delivery chalan, GST is not payable. Whereas, on invoice or taxable invoice, tax is payable. On delivery chalan, goods are not supplied. But if tax invoice is there, it means goods are under supply. So, delivery chalan carries almost everything which is contained in invoices.

GST/07/31/29-30

**What if e-way bill not required to be carried for certain goods by Transporter?**

The person-in-charge of the conveyance shall carry a copy of the **tax invoice or the bill of supply** issued in accordance with the provisions of rules 46,46A or 49, in a case where such person is not required to carry an e-way bill under these rules.

So, there is another document equally important that is E-Way Bill. And it happens that whenever you have any movement of goods, either invoice should be there or delivery challan should be there. And apart from these two documents, another document that is E-Invoice is also must. E-Invoice is the movement of goods via transportation via trucks or the vehicle. So, e-way bill is a tracking system for vehicles carrying the goods.

So, it says if there are any case where e-invoice is not required; e-way bill is not required. It says the person in charge of the conveyance (any truck driver) shall carry copy of the tax invoice/bill of supply, issued in accordance with the provisions of Section 46, 46A or 49, in case where such person is not required to carry e-way bill. So, if e-way bill is not there, at least invoice or delivery challan must be there or bill of supply must be there. It is very simple and important that whenever there is a movement of goods, some document should be there with the vehicle.

**What is threshold limit for issue of e-invoice mandatorily?**

**WEF 01.04.2022**, E-Invoicing is mandatory for all business formats if aggregate turnover during any financial year starting from 2017-18 exceeds INR 20 crores. The aggregate turnover includes the turnovers of all the GSTINs under a single PAN across India.

**But now it is reduced to Rs 05 Crore wef 01.10.2023.**

**e-invoicing applies only to the business-2-business (B2B) segment involved in the supply of goods or services or both to registered buyers, SEZ units, or exports and deemed exports**

So, for e-invoicing, because now GST is having a provisions of e-invoicing, any business house having turnover more than 5 crores is mandatorily required to adopt e-invoicing system. Apart from GST, it is a GST portal system rather we would say, where you will get normal invoice through your system only and e-invoice has its own benefits under GST. So, it started with effect from 1st April, 2022. And now it is mandatory for every business house who is having turnover more than 5 crore rupees. And it is applicable only in case of B2B transactions. Where there is a transaction between registered person to unregistered person, you cannot generate e-invoice. So, you have to separately generate the normal invoice you are getting from your system, your software.

## Part-IV E-way Bill

Now, coming to e-way bill.

## E-way Bills

- Every registered person who initiate movement of goods of value exceeding fifty\* thousand rupees shall **furnish information relating to the said goods** as specified in Part A of FORM GST EWB-01 (**e-waybill**) , electronically, on the common portal along with other information, if goods are being moved for :
  - *supply to the recipient*
  - *other than supply ie, Job work or for sale against approval etc*
  - *inward supply from unregistered person*

\* *Limit may differ in different states.*

As I told you that whenever you are moving your goods from supplier to buyer, it must carry invoice, or it must carry bill of supply or it must also carry E-way bill or delivery challan should be there. But E-way bill is mandatory if your value of goods is more than Rs. 50,000. It is a tracking system for vehicles carrying the goods as I told you. So, e-way bill is again generated through GST portal. It has separate portal for that e-way bill.

And when you are just to move your goods, you are supposed to fill information on e-way bill portal about your goods, about your vehicle, type of vehicle, distance to be carried and distance to be covered. And for distance to be covered, there is a time limit also under GST system. So, if there is any violation of e-way bill you will be penalized. So, provisions of e-way bill says every registered person who initiate movement of goods (means supplier who starts moving goods for supply to buyer) and if the value of goods exceeds 50,000 rupees shall furnish information relating to said goods as specified in part A of GST, EWB-01, electronically (means on portal) on a common portal, along with other information as required. The supply must be to a recipient, or may even be a supply meant for job work. Means whenever there is a movement of goods, whether it is supply of goods, whether it is for job work, e-way bill is required. May be, inward supply from unregistered person; means if a person has purchased goods from unregistered person and unregistered person is not in a position to raise invoices. But even then if goods value is more than 50,000 rupees, then buyer, the person who is purchasing goods from unregistered person need to generate e-way bill also. So, these 50,000 rupees, the limit I told you, varies from state to state. Some states have kept the limit up to 1 lakh rupees for e-way bill. But majority of the cases it is 50,000 rupees.

### Important points for e-way bill.....

- Value as per section 15 i.e invoice value including CGST/SGST/IGST taxes but **excludes exempted goods** mentioned in same invoice.
- Rule 138 is very important for movement of all goods (exempted, taxable, handicraft and job work) within state or inter-state for all the stake holders as it deals with provisions of E-Way bill.
- It's one of the documents a transporter must carry with goods having details of goods being transported, destination, HSN Code, Taxable value, Tax rate, Tax amount, vehicle details etc. divided into two parts i.e Part-A and Part-B.
- E-way bill must be raised/issued either by **Supplier, Recipient or transporter** before the movement of goods. Otherwise penalty will be charged.
- Transporter, **e-commerce operator** and **courier agent** can also fill the above information in PART-A.

And provisions of e-way bill says the 'value as per section 15'. When we say 50,000 rupees value of goods need e-way bill. That 50,000 is inclusive of but does not include exempted goods value. Rule 138 is very important for movement of goods and needs e-way bill especially for inter-state transactions. So, it is one of the documents which carries all details of the goods being transported. Apart from invoice you should have e-way bill and if it is a delivery challan again you must have a e-way bill. So, e-way bill must be raised/ issued either by supplier, recipient or transporter. Either of the three parties can raise this e-way bill.

Invoice can be raised only by supplier. Delivery challan can be only raised by the supplier, but e-way bill can be generated by supplier or transporter or recipient. Because it is linked with vehicle carrying these goods. So, buyer is interested for early delivery. Department is interested for proper tracking and actual transaction between supplier and buyer. So, e-way bill is important for all the stakeholders. In case of e-commerce or in case of courier services also e-way bill is required. Courier agencies are supposed to carry e-way bill for all consignments being carried in the same truck or one truck.

### Important points for e-way bill.....

- e-way bill shall be raised for each consignment sent for job work to other states/UTs irrespective of value.
- Principle supplier or Job work if registered, either can raise e-way bill for goods sent or received for job work
- E-way bill shall be raised for handicraft goods transported from one state to another in spite of the fact that supplier is exempted from registration under GST
- If goods are dispatched by Railway or airways or by ship, **supplier or recipients** need to raise e-way bill before or after dispatch. **Railway shall not deliver goods** unless e-way bill is not produced at the time of delivery.
- Part-B of e-way bill shall be filled by the either of registered person by giving details of own vehicle or public transport.
- if goods are moved by un-registered person by any conveyance, it is optional for him or transporter to raise e-way bill.

In case of job work also, E-invoice is must if invoice is more than 50,000 rupees. For handicraft goods also, though they are exempted goods, but E-way bill is required. In case you are dispatching goods by railway, E-way bill is required and supplier or the recipient should raise the invoice, should raise the E-way bill. Railway authorities will not raise E-way bill. In e-way bill, you are supposed to give detail of your goods as well as the detail of your vehicle. So, if you are carrying your goods through your own vehicle, personal vehicle, that also to be given in e-way bill. These are not exempted. If you are even transporting goods through public transport, other than railway, even then you are supposed to give detail of that vehicle through which you are carrying the goods. In case of jewellery also, you need to have an e-way bill in place.

### Important points for e-way bill.....

- If goods are shifted to another vehicle during transportation, details of new vehicle or vehicles shall be updated on portal by either party.
- but if goods are shifted to other vehicle for a distance less than 50 km to deliver the goods to recipient and transportation is within state, no need to update the portal.
- A consolidated E-Way bill i.e Form GST EWAB-02, as per system prescribed should be generated by transporter if more than one consignments are carried in vehicle
- e-way bill can be cancelled **with in twenty four hours** of its generation. If e-way bill is inspected during transit than it cannot be cancelled.
- E-way bill has validity for Fifteen days from the date of its generation for up dation of information in part-B.
- For a valid reasons ie. Transshipment, Break down, flood etc. , Transporter may extend validity by updating Part-B of e-way bill within 08 hrs. of its expiry.

In case of transportation of goods, if vehicle got damaged and you need to shift the vehicle's goods to some other vehicle. It is allowed and you need to update e-way portal accordingly for new vehicle. And if goods are delivered at consumer end and these are further moving within the radius of 50 kilometres, there is no need of any e-way bill. Consolidated e-way bill can also be generated by the courier parties. E-way bill can be cancelled. Suppose you loaded your vehicle with your goods and you generated E-way bill also, but somehow vehicle could not move, you can cancel your E-way bill within 24 hours. Once E-way bill is generated, it has a validity of 15 days. But if you have started moving goods, it has time limit again. So, due to some unavoidable circumstances, you can extend the validity of E-way bill.

### Important points for e-way bill.....

- Rs 10000/- for non-generation of e-way bill or tax amount sought to be evaded which ever is higher.
- Further, if goods are transported or stored in contravention of the provisions, such goods and vehicle is subject to detention and seizer
- A penalty equal to 200% of taxes payable on such goods shall be imposed.
- If goods are exempted than 2% of the value of such goods or Rs 25000/- whichever is less if owner come forward for payment.
- Where owner does not come forward for payment than 50% of value of goods or 200% of taxes payable which ever is higher. In case of exempted goods 5% of value of goods or Rs 25000/- which ever is less.
- if any registered person failed to file two consecutive monthly or quarterly returns, as the case may be, his facility to generate e-way bills shall be withdrawn

If you are not complying with the provisions of the law, especially for E-way bill, 10,000 rupees penalty is there. There are harsh provisions for non-compliance with the provision related to E-way bill or movement of goods under GST. Penalty up to 200 percent of the taxes can be imposed. And rupees 25,000 penalty can be posed any person involved in such type of activities.

So, e-way bill document is very-very important and it relates to the conveyance through which these goods are being moved/transported and we are supposed to be take extra precautions when moving goods and generating e-way bills. And friends, if a registered person fail to file two consecutive monthly returns or quarterly month as the case may be, he will not be in a position to generate e-way bill. So, regular filing of returns is must. Otherwise, what will happen? If you have not filed your returns and system will block your e-way bill generation, you will not be in a position to supply your goods. Your dispatches will stop. So, friends, these were all things related to invoices, related to bill of supply and related to e-way bill.

These are the basic documents under GST which establish supply of goods, which establish place of supply, which establish point of supply, which establish your tax liability and accordingly you are supposed to pay taxes. So, these are basic documents. Based upon your original copy of invoice, you will be able to have a benefit of input tax credit. If you do not have original copy of your invoice, you will not be in a position to avail ITC. So, with these words, thanks a lot for now. Thank you. Thank you very much.