

Delinking of Credit Note/Debit Note from invoice, while reporting them in Form GSTR 1/GSTR 6 or filing Refund

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1. Till now, original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6.
2. The taxpayers have now been provided with a facility on the GST Portal to:
 - Report in their Form GSTR-1 or in Form GSTR-6, single credit note or debit note issued in respect of multiple invoices
 - Choose the note supply type as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
 - Indicate Place of Supply (POS) against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State
 - Debit /Credit Notes can be declared with tax amount, but without any taxable value also i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. Only tax amount will have to be entered in such cases.
 - Similar changes have been made while reporting amendments to credit note or debit note
3. Corresponding changes have also been made in refund module. Thus, while applying for refund, taxpayers can now report such credit notes or debit notes in statements (filed during filing the refund application) without mentioning the related invoice number. The taxpayer would be required to select the document type from a drop-down comprising of invoice/ debit note/ credit note.
4. The change has been provided while filing refund application of following types/ cases:
 - Refund for export of services with payment of tax
 - Refund on account of goods & services without payment of tax
 - Refund on account of supply of goods or services to SEZ with payment of tax
 - Refund on account of supply of goods or services to SEZ without payment of tax
 - Refund on account of Inverted duty structure

Thanking you,

Team GSTN

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