

# GST Requirements on Invoice Receipts in India

In India, **GST requirements** on invoice receipts mandate the inclusion of crucial details such as:

- Supplier's Name, Address, and GSTIN (Goods and Services Tax Identification Number)
- Unique Invoice Number and Date of Issue
- Recipient's Name, Address, and GSTIN (if registered)
- HSN (Harmonized System of Nomenclature) Code for Goods or SAC (Services Accounting Code) for Services
- Description of Goods or Services
- Quantity and Unit (for goods)
- Total Value before Tax
- Taxable Value of the Supply
- Applicable CGST, SGST/UTGST, IGST, and Cess (if any), with rates and amounts shown separately
- Place of Supply along with the name of State (for inter-state transactions)
- Delivery Address (if different from recipient's address)
- Signature or Digital Signature of the Supplier or Authorized Representative

Proper compliance ensures accurate tax reporting and seamless input tax credit claims. Businesses must adhere to these standards to avoid penalties and ensure smooth GST audits.