



FY 2026-27 | Number series plan + pre-issue checklist

Plan a clear invoice sequence for each GSTIN and financial year. Use the fillable planner on page 2 to document branches, series, next numbers and owners; use page 3 to validate the setup before issuing invoices.

WHAT RULE 46 REQUIRES FOR A TAX INVOICE NUMBER

Consecutive	The serial number must be consecutive within the series used.
16 characters maximum	The invoice serial number cannot exceed 16 characters.
Allowed characters	Use alphabets, numerals, hyphen/dash (-) and slash (/), or combinations of these.
Unique for the FY	The serial number must be unique for the financial year; GST Portal guidance says duplicate invoice series are not allowed for the same GSTIN and FY.
One or more series	You may operate one or multiple invoice series. GST law does not prescribe one universal invoice-number format.

BUILD A PRACTICAL SERIES

Keep the prefix short so the complete number stays within 16 characters. Include a branch or location code only if it helps identify the issuing unit. The branch code and format are planning choices, not a separate Rule 46 mandate.

Example: FY27-MUM-001

12 characters | Next: FY27-MUM-002

Use only permitted characters; count every letter, digit, hyphen and slash.

IF YOUR BUSINESS IS COVERED BY E-INVOICING

The IRP also validates the document number. GSTN-authorized IRP guidance notes that the document number is limited to 16 alphanumeric characters plus "/" and "-"; its validation rejects lowercase letters and numbers beginning with 0, "/" or "-". Validate your planned format in your IRP workflow before adopting it. IRN and QR-code requirements apply separately.

SCOPE NOTE This is an operational planning aid, not legal advice. The statutory requirement is the serial number on the invoice; this template's branch labels, sample prefixes and gap/void logging are internal controls. Check amendments, notifications and applicable e-invoice requirements before use.

OFFICIAL REFERENCES (click to open)

[CBIC Tax Information — CGST Rule 46](#)

[GSTN-authorized IRP — IRN / document number validation](#)

[GST Portal — GSTR-1 FAQ \(duplicate / multiple series\)](#)

[GimBooks — GST invoice numbering rules](#)



Business / entity

GSTIN

Financial year

Plan owner

Approved by

Effective date

Create a separate row for each series. Keep document numbers unique for this GSTIN and financial year, including across branch series. Enter the actual next sequence and a sample complete invoice number; check its length and permitted characters.

Branch / location	Doc type	Series / prefix	Last issued no.	Next sequence	Sample next invoice no.	Owner

NUMBERING CONTROL REMINDERS

- Use separate prefixes for branches or document types only when helpful; each full invoice number must remain unique for the GSTIN and FY.
- Keep each series consecutive. Record voided/cancelled numbers and explain gaps in your internal register; do not recycle numbers.
- At the FY changeover, record the approved new starting sequence and check it against all active series.

Setup / exception notes



Run before releasing a new series or changing an existing one

Tick each item after checking the numbering configuration and your current invoice workflow. If any item fails, pause issuance until the series is corrected or the exception is reviewed.

- ☐ Correct supplier legal name, GSTIN and financial year are configured.
- ☐ Chosen invoice series is documented, including purpose and branch/location identifier if used.
- ☐ Next invoice number is consecutive within its series and has not been used already.
- ☐ Full number is 16 characters or fewer, counting every prefix, digit, hyphen and slash.
- ☐ Number uses only alphabets, numerals, hyphen/dash (-) or slash (/); no spaces, underscore or other symbol.
- ☐ Number is unique for this GSTIN and FY across all active series and document workflows.
- ☐ Cancelled / void numbers and any sequence gaps are recorded and will not be reused.
- ☐ For e-invoice applicable supplies, planned document number passes current IRP validation before IRN generation.
- ☐ For e-invoices, the required IRN and signed QR code are included before the invoice is issued to the recipient.
- ☐ Authorized owner, backup user and duplicate-prevention control are confirmed.
- ☐ New-FY sequence rollover or any numbering change is documented and approved internally.

REVIEW / APPROVAL

Prepared by		Reviewed by	
Date		Next review date	

Exception / approval notes