GimBooks

# GST Invoice Verification Checklist

Rule 46 mandatory fields | Printable and fillable PDF | 2026 review

Reviewed: 16 October 2026. Use one copy for an invoice or a review sample. Tick the checks that apply, then record exceptions and corrective action on page 4. The checklist distinguishes core invoice particulars from transaction-specific fields.

**BUSINESS / LEGAL NAME**

**SUPPLIER GSTIN**

**INVOICE NUMBER**

**INVOICE DATE**

**RECIPIENT / CUSTOMER**

**REVIEW PERIOD / SAMPLE ID**

Document type

- ☐ Tax invoice
- ☐ Bill of supply
- ☐ Export / SEZ
- ☐ E-invoice applies

## Start with the correct document and transaction

Tax invoice: For taxable supplies when a tax invoice is required. Apply Rule 46 subject to the relevant special rules.

Bill of supply: Use where required for exempt supplies or a composition taxpayer; verify the separate particulars under Rule 49.

Special category: Some sectors or document types have additional or modified requirements under Rule 54 or other provisions.

Applicability first: Confirm supplier GSTIN, recipient status, goods/services, intra/inter-State or export/SEZ, reverse charge and e-invoice status before ticking conditional rows.

## What this checklist covers

Core Rule 46 particulars, field accuracy, tax calculation, and common conditional items. HSN/SAC digit requirements, e-invoice applicability, QR-code rules and exemptions depend on current notifications and the taxpayer / transaction. Verify those conditions for the invoice date.

Important: A field can be present and still be wrong. Check it against GST registration, customer master data, order / delivery records, classification, rate notifications and the IRP response where applicable.

Reference point: CBIC’s current Rule 46 text requires the invoice number to be consecutive and unique for the financial year, and not more than 16 characters. HSN/SAC digit count is notification-dependent.

# Core tax invoice field-by-field checks

Use the applicability note on each row. Mark “Done” only after checking both presence and accuracy. For special invoice cases, apply the additional rules noted on page 3.

| FIELD | AUDIT PROMPT | DONE |
|---|---|---|
| **Supplier identity** | Legal name, address and GSTIN are shown; the GSTIN belongs to the registration / branch making the supply. | ☐ |
| **Invoice serial number** | Consecutive number, within 16 characters, permitted characters, unique for the financial year and assigned to the correct series. | ☐ |
| **Issue date** | Correct invoice issue date. Separately confirm the applicable invoice-issuance time limit under Section 31 / Rule 47. | ☐ |
| **Recipient details** | Registered recipient: name, address and GSTIN or UIN match the customer’s registration. Unregistered recipient details follow the conditional rule on page 3. | ☐ |
| **HSN / SAC** | Correct goods HSN or service accounting code; required number of digits follows the current notification applicable to the supplier / supply. | ☐ |
| **Supply description** | Each line clearly describes the goods or services and agrees with the supporting order / service record and classification. | ☐ |
| **Goods quantity / UQC** | For goods: quantity and applicable unit / Unique Quantity Code are stated and agree with dispatch or delivery records. | ☐ |
| **Total value** | Total value of goods/services reconciles to line values and the invoice total. | ☐ |
| **Taxable value** | Taxable value reflects applicable discounts or abatements and agrees with the calculation and books. | ☐ |
| **Tax rate** | Applicable CGST, SGST, IGST, UTGST and/or cess rate is shown against the relevant taxable supply. | ☐ |
| **Tax amount** | Tax charged is calculated correctly and is shown by applicable tax head; line totals reconcile with invoice-level totals. | ☐ |
| **Place of supply** | For an inter-State supply, place of supply and State name are stated; check State code and tax treatment against the transaction facts. | ☐ |
| **Delivery address** | Address of delivery is stated where it differs from place of supply; confirm bill-to / ship-to facts. | ☐ |
| **Reverse charge** | Invoice indicates whether tax is payable on reverse charge basis (Yes / No), based on the applicable legal provision. | ☐ |
| **Signature / electronic issue** | Supplier / authorised representative signature or digital signature is present where required. Apply the electronic-invoice exception where valid. | ☐ |

## Arithmetic cross-check

Recalculate quantity × price, discounts / abatements, taxable value, tax by head, cess if any, other charges and invoice total. Confirm that the amount of tax is clearly indicated and the tax type agrees with place-of-supply treatment. This is an audit control in addition to checking that the fields appear.

# Conditional fields and release checks

Tick only if the transaction or taxpayer is covered. If a condition is unclear, pause release and confirm the current notification / exemption.

| CONDITION | WHAT TO VERIFY | DONE |
|---|---|---|
| **Unregistered recipient — value ₹50,000 or more** | Record recipient name and address, delivery address, State name and State code. For a taxable supply below ₹50,000, include these details if the recipient requests them. | ☐ |
| **Inter-State transaction** | Confirm correct place of supply, State name / code and IGST treatment. Do not rely only on the billing address; review applicable place-of-supply rules. | ☐ |
| **Export / qualifying SEZ supply** | Use the prescribed endorsement for supply on payment of IGST or under bond / LUT without payment, as applicable. Include recipient and delivery details and destination country; for export of goods, verify any applicable removal application number and date. | ☐ |
| **E-invoice applies (Rule 48(4))** | Confirm a valid IRN was generated for the correct document. The signed QR code containing the IRN is present, legible and scannable; it matches the issued invoice. Do not substitute a payment QR code. | ☐ |
| **E-invoice timing control** | For covered documents and taxpayers with AATO of ₹10 crore or more, the IRP has a 30-day reporting restriction effective 1 April 2025. Confirm current applicability and report within the applicable window. | ☐ |
| **E-invoice exemption declaration** | If turnover meets the notified e-invoice threshold but the supplier falls under a valid exemption and is not issuing through the IRP, check whether the prescribed declaration under Rule 46 applies. | ☐ |
| **Dynamic QR for specified B2C invoices** | Check current notified class, transaction and exemptions. Where required, the payment-enabled dynamic QR particulars are present; do not confuse this with the IRN-linked signed e-invoice QR. | ☐ |
| **Bill of supply / special document** | If this is not a standard tax invoice, verify Rule 49 (bill of supply), Rule 54 (specified cases) or the applicable document rule instead of applying this tax-invoice list mechanically. | ☐ |

## Pre-issue / pre-filing validation

- ☐ Supply type, customer registration and place-of-supply result are confirmed.
- ☐ HSN/SAC, applicable rate, tax head and any exemption / cess treatment are validated for the invoice date.
- ☐ Invoice agrees with order, sales register, dispatch / service evidence and e-invoice data, where applicable.
- ☐ Invoice number, date, taxable value and tax amounts are ready for correct reporting in the relevant GST return.

If an invoice is corrected after issue, retain the original document and use the legally applicable amendment / credit-note / debit-note process. Do not silently overwrite a filed or IRP-registered invoice. Confirm the correction route for the specific case.

# Review result and exception log

Use this page to make the review traceable. Add one row per material issue; keep supporting records with the invoice sample.

| REVIEW OUTCOME | ☐ Pass | ☐ Correction required | ☐ Escalate |
|---|---|---|---|

| INVOICE / FIELD | ISSUE FOUND | CORRECTIVE ACTION | OWNER / DUE |
|---|---|---|---|
| INVOICE / FIELD | ISSUE FOUND | CORRECTIVE ACTION | OWNER / DATE |
| | | | |
| INVOICE / FIELD | ISSUE FOUND | CORRECTIVE ACTION | OWNER / DATE |
| | | | |
| INVOICE / FIELD | ISSUE FOUND | CORRECTIVE ACTION | OWNER / DATE |
| | | | |
| INVOICE / FIELD | ISSUE FOUND | CORRECTIVE ACTION | OWNER / DATE |
| | | | |

PREPARED BY

REVIEWED BY

REVIEW DATE

FOLLOW-UP DATE / REF

## Research and review note

Reviewed 16 October 2026 against the CBIC Rule 46 text and official GST / IRP guidance available on that date. The 57th GST Council meeting took place on 8 October 2026; this checklist does not treat Council recommendations as invoice-field changes unless a relevant notification or other legal instrument has been issued and taken effect. Recheck source material for later amendments.

## Official sources

| OFFICIAL REFERENCES | OFFICIAL REFERENCES |
|---|---|
| CBIC: Rule 46, Tax Invoice | CBIC: Tax invoice rules page |
| CBIC: Section 31, tax invoice | CBIC: Rule 49, bill of supply |
| GSTN-authorised IRP: e-invoice notifications, including 30-day reporting restriction | GST Council: 57th meeting updates |

This checklist is an administrative aid, not a government form or tax advice. It does not determine GST classification, rate or applicability. Confirm transaction-specific requirements with current law or a qualified GST professional.