Original for recipient

# DEBIT NOTE

Issued under Section 34(3) of the CGST Act, 2017 and Rule 53 of the CGST Rules

GSTIN

| | | | |
|---|---|---|---|
| Debit note no. | Date of issue | Place of supply | Tax under reverse charge |
| Reason for issue | Customer PO no. | IRN (if e-invoiced) | Payment due by |

| **Recipient** | **Delivery address (if different)** |
|---|---|
| Name | Name |
| Address | Address |
| GSTIN or UIN | State and code |
| State and code | Contact |

| Sr. | Original invoice no. and date | Description | HSN | Qty | Rate difference | Taxable value | GST % | GST amount | Total |
|---|---|---|---|---|---|---|---|---|---|
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| | | | | | **Total debited** | | | | |

**Tax split**

Within the state, show half of the GST as CGST and half as SGST or UTGST. For an inter-state supply, show it all as IGST. The amount above is debited to your account and is payable with the original invoices.

Received by (recipient) | Prepared by | For the supplier, authorised signatory

Original for supplier

# DEBIT NOTE

Purchase return: goods returned to the supplier

GSTIN

| Debit note no. | Date | Supplier's invoice no. and date | Our GRN no. |
|---|---|---|---|
| Reason for return | Inspection report no. | Returned under | E-way bill no. |

| **Supplier** |
|---|
| Name |
| Address |
| GSTIN |
| State and code |

| Sr. | Description of goods returned | HSN | Qty | Unit | Rate | Taxable value | GST % | GST amount | Total |
|---|---|---|---|---|---|---|---|---|---|
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| | | | | | **Total debited** | | | | |

**Request**

We have debited your account with the amount above for the goods returned. Please issue a GST credit note against your invoice under Section 34(1) of the CGST Act and report it in your GSTR-1, so that we can reverse the matching input tax credit.

Stores

Quality

For the buyer, authorised signatory