Original for recipient

TAX INVOICE

Renting of commercial property

GSTIN

PAN

Invoice no.	Invoice date	Rent period	Due date
Lease agreement	Place of supply	Reverse charge	Area let

Tenant (bill to)	**Property let**
Name	Property
Address	Address
GSTIN	Use
PAN	Monthly rent

Sr.	Description	SAC	Months	Per month	Taxable value	GST %	GST amount	Total
				Total				

Tax

GST at 18% is charged as CGST 9% and SGST 9% where the property and the tenant's registration are in the same state, and as IGST 18% otherwise. Tenant to deduct TDS on rent under section 393(1) of the Income-tax Act, 2025 (formerly section 194-I) where it applies, and issue the TDS certificate.

Pay to

Received by (tenant)

For the landlord, authorised signatory