

COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

Cochin University P.O.,
Kochi – 22.



No. AR(ACCOUNTS)/GST/MISC

Dated: 14.10.2019

CIRCULAR

Sub : Format of GST Invoice to be issued by or on behalf of CUSAT – To be used by all Sections/Centres/Departments of the University – Reg.

Cochin University of Science and Technology is registered under the provisions of GST Act having Registration No. 32AAALC0844J1ZJ. There has been instances of formats of Invoice having been issued by different Sections/Centres/Departments of the University to recipients of our tax supply, which is not GST compliant.

To streamline this practice, a format has been uploaded in the website of CUSAT which can be accessed within the 'Downloads' section of the 'Finance Wing' available therein.

A brief guideline for using this is given below:

1. **Invoice** number and date. It shall be a unique alpha-numeric code for each financial year.
2. Customer name
3. Shipping and **billing** address
4. Customer and taxpayer's GSTIN (if registered **, if not, the fact that 'Reverse Charge applicable' should be indicated in the Invoice)
5. Place of supply
6. Item details i.e., description, quantity (number), unit (meter, kg etc.)
7. Taxable value and discounts (if any)
8. Rate and amount of taxes i.e., CGST/SGST/IGST
9. If Kerala Flood Cess is applicable, then it may also be included therein
10. Whether GST is payable on reverse charge basis (see point 4)
11. Signature of the supplier

**If the recipient is not registered AND the value is more than ₹50,000/- then the invoice should carry:

- i. Name and address of the recipient,
- ii. Address of delivery,
- iii. State name and State code

Hence, all concerned are requested to use this format strictly.

SUDHEER M.S
FINANCE OFFICER

To

1. All Heads/Directors of Departments/Schools/Centres of the University
2. The Principal, Cochin University College of Engineering, Kuttanad/School of Engineering/ Director, KMSME
3. The Joint Director, Kerala State Audit Department
4. All Joint Registrars/Deputy Registrars/Assistant Registrars
5. PS to Vice-Chancellor/PS to Pro-Vice-Chancellor/PA to Registrar/Finance Officer/ Planning and Development Officer
6. All Sections
7. Day file/Stock file/File copy.