



## **GST ALERT XXXV**

### **Sub: Particulars to be displayed on the Board**

The Commissioner of State Tax, Maharashtra State, has issued Trade Circular No.43T dt. 25<sup>th</sup> September 2017, in the captioned matter gist of which is as under:

I Display of Registration certificate:

As Provided in GST rules, every person registered under the GST law shall display his Certificate of Registration at his principal place of business (POB) and at every additional place/ places of business.

II Display of GST Identification Number(GSTIN):

Similarly, such registered person shall display his GSTIN on the name board which should be exhibited at the entry of his principal POB and at every additional POB. Such GSTIN should be easily visible.

III Additional Rule for Composition dealers:

In addition to the above rules of display, the Composition dealer shall:

- i. mention the words "Composition Taxable Person" on notice or sign board displayed at a prominent location at his principal POB & additional POB.
- ii. mention the words "Composition Taxable Person not eligible to collect tax on Supplies" at the top of the bill of supply issued by him.

Penalty for Contravention of above rules:

From Rs. 10,000/- to Rs. 25,000/-

IV Particulars in Tax Invoice:

Serial number in Tax Invoice Should be as under:

*...(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters – hyphen or dash and slash symbolized as "--" and "/" respectively, and any combination thereof, unique for a financial year.*

Hence tax invoice should be serially numbered as above & not randomly numbered. Contravention will attract penalty.

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