**TYPES OF VOUCHERS**

1. **Invoice –** Every Registered person has to issue Taxable Invoice for all the supplies made by him to Registered Person, Unregistered Person & Consumers.
2. **Receipt Voucher –** On Receipt of any advance against any supply, registered person shall issue Receipt Voucher for every advance received.
3. **Payment Voucher –** While making payment to Unregistered Supplier on which Tax has to be under Section 9(3) or 9(4) on Reverse Charge Basis. In all these cases, registered person shall issue Payment Voucher for each such payments. Further Invoice as mentioned in point 1 shall be issued in self name.
4. **Refund Voucher –** Where any advance has been received against any supply but subsequently no supply is made then while refunding the advance registered person shall issue Refund Vouchers for each such Refunds.
5. **Credit Note –** If against any supply, it is found that taxable value or tax payable exceeds in respect of that supply or where the Goods are returned or where goods or services are found deficient then supplier shall issue credit note to the receiver.
6. **Debit Note –** If against any supply, it is found that taxable value or tax payable is less in respect of that supply then supplier shall issue debit note to the receiver.