	Invoice Validation Checklist under GST Law
	Checklist for E-INVOICE, Debit & Credit Invoices
1	Invoice reference Number (IRN) and QR Code;
2	Name, address GSTIN, and State of the supplier;
3	The word "Tax Invoice" Or "Invoice" is must on Invoice
4	BIL No. / Challan No etc are not acceptable. Only the word "Invoice No." is acceptable
5	Consecutive serial number, in one or multiple series, containing alphabets or numerals maximum up to 16 digits for a financial year is acceptable.
6	"Date" of Invoice
7	Name, address, State and GSTIN of Recipient i.e. (DuPont, DSCI, Danisco, Pioneer) whatever is applicable must be mentioned on Invoice;
8	Product description with "HSN" code or Service description with Service Accounting Code "(SAC)" is must to be mentioned on invoice
9	Quantity, value and Tax Rate of goods. In case there are two or more line items on invoice with different tax rate, all line items are mention with HSN/SAC, Tax Rate and Tax Amount.
10	"Taxable value" of supply of goods or services and amount of discount if any;
11	"Total value" of supply of goods or services;
12	"Tax Rate" (central tax, State tax, integrated tax, Union territory tax or Cess);
13	"Amount of tax charged" in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or Cess);
14	Authorized/Digital signature should be there on invoice.
15	RCM Applicable Yes/NO
16	Place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce
17	For Supplies to DSCI, the invoice shall carry an endorsement "SUPPLY TO SEZ UNIT FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX"

a) E Invoice is mandatory for GST registered person whose aggregate turnover in a financial year exceeds INR 100 crore rupees.(W.e.F 1st Jan'2021)

b) Excluded Category
SEZ Units
Insurance Company / Banking Company / Financial Institution
Goods transport Agency
Persons rendering Passenger transportation service

c) One can search the status of enablement of a GSTIN on e-invoice portal: https://einvoice1.gst.gov.in/ > Search > e-invoice status of taxpayer