

Amount of tax to be indicated in tax invoice and other documents

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33. Amount of tax to be indicated in tax invoice and other documents.

^[2]
 Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.

^[1]
 Enforced with effect from 1.7.2017.

^[2]
 Refer rule 35 of the CGST Rules, 2017.