ITEM 9: 
Adjustment with credit or debit note

For supply of utilities, telecommunication, TV paid broadcasting services and other similar supplies, can adjustment be done in the next billing instead of issuing credit or debit note?

i) According to Goods and Services Tax Act 2014, a taxable person making a taxable supply to another taxable person shall issue a credit or debit note and make adjustment in his return when there is a change of any consideration.

ii) However, for supply of utilities, telecommunication, TV paid broadcasting services or other similar supplies made to end consumer who is a non-GST registered person, adjustment can be made in the next billing instead of issuing credit or debit note.