

GST FREQUENTLY ASKED ISSUES

**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.