

Credit Note

ILLUSTRATIVE EXAMPLE - fictional details | Currency: INR

Issuer name / address / GSTIN	Example Supplier, 1 Example Road, Pune, Maharashtra / [actual GSTIN]
Recipient name / address / GSTIN	Sample Buyer, 2 Example Road, Pune, Maharashtra / [actual GSTIN]
Credit note / date	CN-EX-045 / 12 September 2026
Original invoice / date	GST-EX-ORIG / 1 September 2026
Reason	Two units returned from the original ten-unit supply
CGST rate (%)	9
SGST rate (%)	9
Authorization	Authorized signatory: _____

Description	HSN / SAC	Quantity (pieces)	Unit rate	Taxable value	CGST	SGST	Line total
Returned goods: 2 of original 10 units	[verify]	2	300.00	600.00	54.00	54.00	708.00

Line totals including tax INR 708.00

Credit documented INR 708.00

Positive credit magnitude; this document does not prove a refund was paid.

Illustrative split-tax arithmetic only; review accounting and tax treatment.