

Every registered person must maintain Account and Records under GST Act, 2017

- Production or manufacture of goods
- Inward and outward supply of goods or services or both (Purchase and Sales Register)
- Stock of goods (Inventory Register)
- Input tax credit availed (Electronic Credit Ledger)
- Output tax payable and paid and (Electronic Liability and Electronic Cash Ledger)
- Other particulars as may be prescribed
- Records of goods or services imported or exported or
- Records of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers, refund vouchers and e-way bills.

<b>Records</b>	<b>Information Required</b>	<b>By Whom?</b>
<b>Register of Goods Produced</b>	Account should contain detail of goods manufactured in a factory or production house	Every Assessee carrying out manufacturing activity
<b>Purchase Register</b>	All the purchases made within a tax period for manufacturing of goods or provision of services	All Assessee
<b>Sales Register</b>	Account of all the sales made within a tax period must be maintained	All Assessee
<b>Stock Register</b>	This register should contain a correct stock of inventory available at any given point of time	All Assessee
<b>Input Tax Credit Availed</b>	This register should maintain the details of Input Tax Credit availed for a given tax period	All Assessee
<b>Output Tax Liability</b>	This register should maintain the details of GST liability outstanding to be adjusted against input credit or paid out directly	All Assessee
<b>Output Tax Paid</b>	This register should maintain the details of GST paid for a particular tax period	All Assessee
<b>Other Records Specified</b>	Government can further specify by way of a notification, additional records and accounts to be maintained	Specific Businesses as notified by the government