

Chapter V

Tax Invoice, Credit and Debit Note

FAQ'S

Tax Invoice, Credit and Debit Note (Section 31 – Section 34)

Q1. When should a Tax Invoice be issued for supply of Goods?

Ans. The answer depends upon the type of goods. As per Sec.31(1), if the nature of the supply is such that:

- Movement of goods is involved, then the tax invoice has to be issued before or at the time of removal of the goods for supply to the recipient.
- Movement of goods is not involved, then the tax invoice has to be issued before or at the time of the goods are delivered to the recipient or when the goods are made available to the recipient.

Q2. How can I supply goods without movement?

Ans. In cases where the ownership, or the risks and rewards are transferred without requiring the movement of goods, the goods would be treated as supplied although no movement is involved in effecting such supply.

E.g. when an Agent who is in possession of certain goods decides to buy the goods from the principal, on-side installation of machinery, sale and lease back transactions, etc.

Q3. What is Removal?

Ans. Removal is defined u/s 2(85 96) of the Act. Removal in relation to goods means,

- (a) dispatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or
- (b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient

It can be seen that removal is complete as soon as the goods are dispatched. However, where the supply is such that the recipient collects the goods from the supplier, the point at which the goods are collected would be the time of removal of the goods. The dispatch (or collection, as the case may be) would trigger the liability to raise the invoice, and the supplier should not wait until the goods reach the destination.

Q4. Who can remove the goods?

Ans. Goods can be removed by way of:

- Dispatch by the supplier himself
- Dispatch by any person acting on behalf of the supplier
- Collection by the recipient himself
- Collection by any person acting on behalf of the recipient

Q5. I am supplying A4-sized bundles of paper to an Advocate's Office. I submit the account of total supplies made during the 2-month period on the 25th of alternate month. Do I have to issue an invoice each time I dispatch the bundles?

Ans. As per Sec.31(4) where, under a contract, there is a continuous/ recurrent supply of goods involving periodic invoices or payments, the invoice shall be issued before or at the time of issue of the statements of account or receipt of payments. Since the given instance is a case of continuous supply of goods, tax invoice has to be issued latest by the time of submitting the statement every time.

Q6. Will the invoicing requirement change if I am paid Rs. 50,000 every Wednesday?

Ans. Based on the explanation in Q6 above, it is clear that the liability becomes certain only on submission of the statements of account. Therefore, the invoice can be raised on a bi-monthly basis, by the 25th of every 2nd month when the account is submitted. However, the time of supply provisions get triggered on receipt of payment in advance, for which, a receipt voucher shall be issued. Tax should be discharged on receipt of advances, although invoice is yet to be raised.

Q7. Do I have to issue an invoice even if I remove goods for 'sale on approval basis'?

Ans. In such cases, as per sec. 31(7) tax invoice need not be raised at the time of removal. This is because the removal cannot be said to be made for the purpose of supply to the recipient, as it is not certain (at the time of dispatch of goods) that the sending of goods will result in a 'supply'. However, on or before the confirmation of the supply by the other party, the tax invoice has to be issued.

The law provides a time limit of 6 months from the date of removal, during which the goods will not be treated as supplied. Where no confirmation is received within such period, a tax invoice should be issued on the day immediately succeeding the 6-month period.

Q8. What is the invoice or other documentation required in case reverse charge cases?

Ans. In case of categories of goods or services that are notified, on which tax is payable on reverse charge basis, the recipient of the goods or services would be required to issue a payment voucher at the time of making payment to the supplier- Sec31(3)(g).

Further, where the tax liability is cast on the recipient for the reason that the supplier of goods or services is an unregistered person, the recipient will be required to issue an invoice in respect of such goods or services -Sec31(3)(f).

Q9. What is the time limit to raise an invoice for services?

Ans. Invoice has to be raised within 30 days of supply of service Rule 2 of The Tax Invoice, Credit and Debit note Rules.

Q10. I have a contract to supply manpower to a factory for 12 months, whereby the recipient should make payment by the 15th of the succeeding month. When should I raise the invoice?

Ans. Given that the contract is for a period exceeding 3 months, to provide services on a continuous/ recurrent basis, the supply will be treated as a continuous supply of services. As the due date of payment is ascertainable from the contract, the invoice has to be raised on or before the due date of payment-Sec 31(5)(a).

Q11. I am constructing a building for my client. The client is required to pay me on completion of plinth, 1st floor and 2nd floor. When should the invoice be raised?

Ans. The above instance is a case of continuous supply of services. Here, since the payment is linked to completion of an event (i.e., milestones set in the contract), an invoice should be raised on or before the due date of completion of event. Therefore, an invoice be raised on or before completion of the 1st floor and the second time on or before the completion of 2nd floor.

Q12. I had a contract for supplying manpower for 28 days for Rs. 28,000/-. However, after 10 days, the service has stopped. Should I raise an invoice?

Ans. Yes. Where a supply of service ceases before its completion, an invoice has to be issued at the time the supply ceases, i.e., on the 10th day. The invoice shall be to the extent of the service provided before its cessation-Sec. 31(6).

Q13. I have a registration as an Input Service Distributor. Am I required to raise invoices even though no taxable supplies are made from this registration number?

Ans. Yes. An Input Service Distributor (ISD) should issue a tax invoice being an 'ISD invoice' for distributing credits to the GST registrations that have the same PAN as that of the ISD. Such invoice will be different from invoices reflecting supply of goods or services (refer Invoice Rules). This is a document required under Section 20 of the Act..

Q14. What is the time limit for issuing invoices by Banking Companies?

Ans. In case of banking companies, financial institutions including NBFCs, the time limit for issuing an invoice is extended to 45 days (as against 30 days in respect of other supplier) from the date of supply of service-Rule 2 of The Tax Invoice, Credit and Debit note Rules.

Q15. Can an Unregistered person issue a tax invoice?

Ans. Only a registered person can issue a tax invoice. Also, section 32 specifically prohibits collection of tax by persons who are not registered under the GST law.

Q16. I became liable to pay tax on 1st April. I have applied for registration on 15th April, which is within the 30 days' window given to me. My registration is granted on 29th April. What document can I issue to collect tax from 1st April to 28th April?

Ans. Till the grant of registration on i.e., 29th April, tax cannot be collected on the supplies made.

However, even though the registration is granted on 29th April, the effective date of will be 1st April, as registration is applied for within the permissible period.

Section 28 31(3) provides for issue of 'revised invoices' against the bills raised on a regular basis (without collection of tax) from 1st April to 28th April, within a period of 1 month from the date of grant, i.e., within 29th May. Applicable taxes can be collected in the revised invoices issued.

Q17. Can a consolidated 'revised invoice' be issued to every recipient for supplies made during the period before registration is granted?

Ans. As Per Proviso to Rule 6 (2) of Tax Invoice, Credit and Debit note Rules, it is mandatory to issue separate tax invoices in the following cases:

- Supplies to registered persons;
- Inter-state supplies to unregistered persons where the taxable value of the supply exceeds Rs. 250,000.

A consolidated invoice can be issued to an unregistered recipient (State-wise consolidation) not covered above.

Q18. Is it necessary for me to issue receipt for advances?

Ans. Yes. A 'receipt voucher' containing prescribed particulars should be issued on receipt of any advance payment towards supply of goods or services.

Q19. What is meant by Continuous Supply of Goods or Services?

Ans. U/s 2(32), Continuous supply of goods means a supply of goods which is provided or agreed to be provided continuously or on recurrent basis. There should be a contract for such a supply requiring the supplier to issue invoices to the recipient on a regular or periodic basis. Also, the supply may or may not be through a wire, cable, pipeline or other conduit.

U/s 2(33), Continuous supply of services means a supply of services which is provided or agreed to be provided continuously or on recurrent basis under a contract. Such contract should be for a period exceeding 3 months, with periodic payment obligations.

The Government is also empowered to treat the supply of a particular category of goods or services as 'continuous supply', irrespective of the criteria specified above.

Q20. What is a 'Bill of Supply'?

Ans. A bill of supply should be issued instead of a tax invoice in case of the following supplies:

- supply of exempted goods or services; or
- supplies made by a composition supplier.

Q21. Can a consolidated bill of supply be issued on a periodic basis?

Ans. A separate 'Bill of Supply' is not necessary if the value of the goods or services supplied is less than Rs. 1200 unless the recipient demands for such a bill. In such a case, a consolidated 'Bill of Supply' should be prepared at the close of each day in respect of all such supplies to each recipient, separately.

Q22. What are the circumstances in which a Credit Note is to be issued?

Ans. As per Sec. 34(1), for issuing a Credit note, an invoice for a supply should have been issued earlier. A credit note may be issued in the following cases:

- The taxable value on which the tax is collected is more than the actual taxable value;
- The tax charged is more than what should have been charged;
- The recipient has returned the goods;
- The recipient has found that the goods or services supplied are deficient.

Q23. I had made a supply in April. The party returned the goods in May. How will I declare the credit note to the tax authorities?

Ans. The credit note should be declared in return of outward supplies (GSTR-1) for the month of May.

Q24. I had made a supply in April. The party returned the goods in October. Will I still be able to issue a Credit Note?

Ans. A credit note can be issued for any supplies. However, in order to declare the details of the credit note and thereby claim a reduction in output tax liability, it must be issued and declared in a return upto September following the end of Financial Year, or before filing of the annual return for that Financial Year, whichever earlier.

e.g. Assuming that annual return for the year 2017-18 is not yet filed, a credit note can be issued in respect of any of supplies made during the year 2017-18, up to 30th September 2018. However, if the Annual Return is filed for financial year 2017-18 on 30th June 2018, then the details of the credit note for the year 2017-18 cannot be declared in the returns file after 30th June 2018.

Q25. Will my tax liability be reduced if I issue a Credit Note?

Ans. The below requirements must be met for claiming a reduction in output tax liability:

- (a) It can be proven that the incidence of tax and interest have not been passed on to any person;
- (b) The details of the credit note are declared within the prescribed timelines as explained in Q25 above.
- (c) The recipient of the supply should accept credit note in his return of inward

supply and reduce his claim of input tax credit to the extent reduction of tax liability.

Q26. When I reject an inward supply, can I issue a Debit Note?

Ans. A debit note may be raised for accounting purposes. However, for the purpose of GST, such a debit note will be of no relevance. Under the scheme of things, both debit note and credit note are issued by the supplier. Where the supplier fails to declare the details of such documents, the recipient can declare the details of the same (i.e., those issued by the supplier) and require the supplier to accept the same, in order to effect amendments in his return of outward supplies (GSTR-1)- Sec.34(3).

Q27. So, Debit note can be issued only for increasing tax liability by the supplier?

Ans. Yes. 'Debit notes' are akin to 'supplementary invoices'. They are issued by the supplier for recording increase in taxable value or tax charged in the supply.

Q28. I had made a supply in April. In May, the recipient decided to permit increased rate for the supply. How will I declare the debit note to the tax authorities?

Ans. Debit note should be issued with immediate effect, and the details should be declared in the return of outward supplies for the month of May.

Q29. Are there any restrictions on raising debit notes for earlier supplies?

Ans. No. Every increase in tax liability or taxable value mandates an issue of debit note.

Q30. What should the contents of a tax invoice be?

Ans. Normally, the tax invoice should have the following details :

- (a) Name, address, GSTIN of the supplier
- (b) Consecutive Serial Number unique for a financial year having alphabets, numerals and special characters being "-" or "/" only
- (c) Date of Issue
- (d) Name and address of the recipient
- (e) GSTIN/UID of the recipient, if registered
- (f) HSN code of Goods or Accounting Code of Services
- (g) Description of Goods / Services
- (h) Quantity and Unit(or Unique Quantity Code) in case of Goods
- (i) Total Value of Goods and Services
- (j) Post discount/abatement taxable value of Goods and Services
- (k) Rate of Tax, Separately for each type of tax (Central tax, State tax, Integrated tax, Union territory tax)
- (l) Amount of Tax Charged

- (m) Place of Supply along with the name of the State if the supply is an inter-State supply
- (n) Place of delivery if different from place of supply
- (o) Whether tax is payable on reverse charge
- (p) Signature/Digital Signature of the Supplier or his authorised representative.

Q31. What are the mandatory details required in the invoice/ document issued by a Goods Transport Agency?

Ans. A GTA supplying services in relation to transportation of goods by road in a goods carriage, is required to have the following details in its invoices (in addition to other details required:

- (a) Gross weight of the consignment
- (b) Name of the Consignor and the Consignee
- (c) Registration number of the goods carriage
- (d) Details of goods transported
- (e) Details of place of origin and destination
- (f) GSTIN of the person liable to pay tax (whether as consignor, consignee or GTA).

Q32. What are the contents of a 'Bill of Supply'?

Ans. A Bill of Supply should have the following details :

- (a) Name, address, GSTIN of the supplier
- (b) Consecutive Serial Number unique for a financial year having alphabets/ numerals and special characters being "-" or "/" only
- (c) Date of Issue
- (d) Name, and address of the recipient
- (e) GSTIN/UID of the recipient, if registered
- (f) HSN code of Goods or Accounting Code of Services
- (g) Description of Goods / Services
- (h) Post discount/abatement value of Goods and Services
- (i) Signature/Digital Signature of the Supplier or his authorised representative.

Q33. What are the contents of Credit Notes, Debit Notes and Supplementary Tax Invoices?

Ans. These documents shall contain the following details :

- (a) Name, address, GSTIN of the supplier

- (b) Nature of the Document – i.e., Debit Note / Credit Note / Supplementary invoice / Revised Invoice;
- (c) Consecutive Serial Number unique for a financial year having alphabets/ numerals and special characters being “-“ or “ / “ only
- (d) Date of Issue
- (e) Name, and address of the recipient
- (f) GSTIN/UID of the recipient, if registered
- (g) Name and address of the recipient and address of delivery, along with the name of State and its code, if such recipient is unregistered
- (h) Serial number and date of the corresponding tax invoice/ bill of supply
- (i) Taxable value of goods or services, rate of tax and the amount of tax credited/ debited to the recipient
- (j) Signature/Digital Signature of the Supplier or his authorised representative.

Q34. What are the contents of invoices issued by ISD?

Ans. The tax invoice issued by an ISD shall contain the following details :

- (a) Name, address, GSTIN of the ISD
- (b) Consecutive Serial Number unique for a financial year having alphabets/ numerals and special characters being “-“ or “ / “ only
- (c) Date of Issue
- (d) Name, address, GSTIN of the supplier of input service
- (e) Serial Number and date of invoice of such supplier of input service
- (f) Name, address, GSTIN of the recipient to whom credit is being distributed
- (g) Amount of Credit Distributed
- (h) Signature/Digital Signature of the Supplier or his authorised representative.

Q35. Are there any relaxations available for banking companies or a financial institutions including NBFC?

Ans. Yes. In case of the supplier being a Banking Company or a Financial Institution including NBFC or an insurer, the tax invoice would be treated as complete, even in the following cases:

- The invoice is not serially numbered;
- The invoice does not contain the address of the recipient of taxable supply.

Also, they may issue an invoice within 45 days from the date of supply of service (as against 30 days in other cases).

Q36. Should suppliers of Passenger Transportation Service issue an invoice in addition to issue of tickets?

Ans. In case of such suppliers, a tax invoice will include a 'ticket'. The invoice would be treated as complete, even in the following cases:

- The invoice is not serially numbered;
- The invoice does not contain the address of the recipient of taxable supply.

Q37. How many copies of invoice are required in case of supply of Goods?

Ans. The invoice should be prepared in triplicate. The original is for the recipient, the duplicate for the transporter and the triplicate for the supplier. The copies should be marked as 'ORIGINAL FOR RECIPIENT', 'DUPLICATE FOR TRANSPORTER' and 'TRIPLICATE FOR SUPPLIER', as the case may be.

Q38. Whether goods can be transported without issuance of Invoice?

Ans. Yes. The consigner can issue a delivery challan instead of an invoice at the time of removal of goods for transportation in the following cases:

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for job work,
- (c) transportation of goods for reasons other than by way of supply, or
- (d) such other supplies as may be notified by the Board.

Q39. What is a Receipt Voucher?

Ans. Receipt voucher is a document issued as per Section 31(3)(d) when advance is collected/ received in relation to supply of Goods or Services.

Q40. How will the transporter satisfy the proper officer if he checks the goods in movement where no invoice is required to be raised and a delivery challan suffices?

Ans. As per Rule 8, where goods are being transported on a delivery challan in lieu of invoice, the details of the delivery challan should be declared in FORM WAYBILL. The transporter can show his copy marked as 'DUPLICATE FOR TRANSPORTER', which should show the details of the goods, place of supply and details of the consignee (amongst other details).

Q41. How Many copies of an invoice is required for supply of services?

Ans. For supply of Services, only two copies of the invoice is sufficient. The original is for the recipient and the duplicate for the supplier.

Q42. Can I start a fresh series of serial number for my 'invoice' or 'bill of supply' every day, e.g., 20160401-001 for April 1st and 20160402-001 for 2nd April?

Ans. The invoice rules require that the serial number should be consecutive and unique for a financial year. Hence, restarting the serial number of the invoice or 'bill of supply' on a daily basis would not be considered appropriate.

Q43. Are the requirements of tax invoice the same for both registered and unregistered recipients?

Ans. Yes, the requirements are the same but for one:- In case of supplies to unregistered persons, along with the name, address of the recipient and the address of delivery, the name of the State and its code will also have to be mentioned in the invoice, in case of every supply where the taxable value is Rs. 50,000 or more.

Q44. Is it compulsory to mention HSN Codes or SAC?

Ans. The Board/Commissioner by notification may specify the number of digits of HSN code for goods or Accounting Code for Services that a class of taxable persons shall be required to mention.

Q45. What are the special requirements of a supplementary or revised invoice?

Ans. The words 'Revised Invoice' or 'Supplementary Invoice' should be mentioned prominently along with reference of the date and invoice number of the original invoice.

Q46. What are the specific requirements of an export supply?

Ans. The document should carry any one of the following endorsements, as applicable:

- Supply meant for export on payment of IGST
- Supply meant for export under bond or letter of undertaking without payment of IGST

Also, the document should contain the following details of the recipient:

- Name and Address
- Address of Delivery
- Name of the country of Destination
- Number and date of application for removal of goods for export

Q47. Since some customers may not bear the taxes if shown separately, can a single consolidated price inclusive of all taxes be shown along with such a declaration?

Ans. The invoice rules prescribe a separate field to mandatorily mention prominently, the amount of tax and the rate of tax applicable on the price at which the supply is made. Therefore, mentioning a consolidated amount without showing the tax separately will not be valid.

MCQ'S

Tax Invoice, Credit and Debit Note (Section 31 – Section 34)

Q1. Tax invoice must be issued by_____

- (a) Every supplier
- (b) Every taxable person
- (c) Registered persons not paying tax under composition scheme
- (d) All the above

Ans. (c) Registered persons not paying tax under composition scheme

Q2. Law permits collection of tax on supplies effected prior to registration, but after applying for registration:

- (a) Yes, but only on intra-State supplies, if the revised invoice is raised within one month;
- (b) Yes, but only on intra-State supplies effected to unregistered persons, if the revised invoice is raised within one month;
- (c) Yes, on all supplies, if the revised invoice is raised within one month;
- (d) No, tax can be collected only on supplies effected after registration is granted.

Ans. (c) Yes, on all supplies, if the revised invoice is raised within one month

Q3. A bill of supply can be issued in case of inter-State and intra-State:

- (a) Exempted supplies;
- (b) Supplies by composition suppliers;
- (c) Supplies to unregistered persons;
- (d) None of the above.

Ans. (a) Exempted supplies

Q4. An invoice must be issued:

- (a) At the time of removal of goods;
- (b) On transfer of risks and rewards of the goods to the recipient;
- (c) On receipt of payment for the supply;
- (d) Earliest of the above dates.

Ans. (a) At the time of removal of goods.

Q5. An acknowledgement must be given on receipt of advance payment in respect of supply of goods or services:

- (a) Yes, in the form of a proforma invoice;
- (b) Yes, as a receipt voucher;
- (c) Yes, the invoice must be raised to that extent;
- (d) None of the above

Ans. (b) Yes, as a receipt voucher.

Q6. A continuous supply of goods requires one of the following as a must:

- (a) The goods must be notified by the Commissioner in this behalf;
- (b) The contract for supply lasts for a minimum period of 3 months;
- (c) The supply is made by means of a wire, cable, pipeline or other conduit;
- (d) Supplier invoices the recipient on a regular or periodic basis.

Ans. (d) Supplier invoices the recipient on a regular or periodic basis.

Q7. The recipient must issue an invoice in the following cases:

- (a) The supplier fails to issue an invoice;
- (b) The supplier is unregistered;
- (c) The goods or services received notified for tax on reverse charge basis;
- (d) All of the above.

Ans. (b) The supplier is unregistered.

Q8. A payment voucher need not be raised if the supplier is an unregistered person.

- (a) True, as the recipient is required to issue an invoice in that case;
- (b) True, if the unregistered person does not require it;
- (c) False, a payment voucher is the only document to evidence the supply;
- (d) False, payment voucher should be issued in addition to raising an invoice for the inward supply

Ans. (d) False, payment voucher should be issued in addition to raising an invoice for the inward supply.

Q9. The time limit for issue of tax invoice in case of continuous supply of goods:

- (a) At the time of issue of statement of account where successive accounts are involved;
- (b) At the time of receipt of payment, if payments are received prior to issue of accounts;
- (c) On a monthly basis;
- (d) As and when demanded by the recipient.

Ans. (a) At the time of issue of statement of account where successive accounts are involved

Q10. In case of goods sent on sale on approval basis, invoice has to be issued:

- (a) while sending the goods; another Invoice has to be issued by the recipient while rejecting the goods;
- (b) while sending the goods but the recipient can take credit only when the goods are accepted by him;
- (c) when the recipient accepts the goods or six months from the date of supply whichever is earlier;
- (d) when the recipient accepts the goods or three months from the date of supply whichever is earlier.

Ans. (c) when the recipient accepts the goods or six months from the date of supply whichever is earlier.

Q11. If Supply of Services has ceased under a contract before the completion of supply:

- (a) Invoice has to be issued within 30 days on the basis of 'Quantum Meruit' from the date of cessation;
- (b) Invoice has to be issued at the time of cessation to the extent of the supply effected;
- (c) Invoice has to be issued for the full value of the contract after deducting a percentage thereof as prescribed;
- (d) Invoice cannot be issued as the matter will be sub-judice.

Ans. (b) Invoice has to be issued at the time of cessation to the extent of the supply effected.

Q12. The tax invoice should be issued _____ the date of supply of service:

- (a) Within 30 days from
- (b) Within 1 month from
- (c) Within 15 days from
- (d) On

Ans. (a) Within 30 days from

Q13. A person who has applied for registration can

- (a) Provisionally collect tax till his registration is approved, on applying for registration, if he has applied for registration within prescribed time;
- (b) Neither collect tax nor claim input tax credit;

- (c) Issue 'revised invoice' and collect tax within 1 month of grant of registration, subject to conditions;
- (d) All of the above.

Ans. (c) Issue 'revised invoice' and collect tax within 1 month of grant of registration, subject to conditions.

Q14. The name of the State of recipient along with State code is required on the invoice where:

- (a) Supplies are made to unregistered persons;
- (b) Supplies are made to unregistered persons where the value of supply is Rs.50,000 or more;
- (c) Inter-state supplies are made to unregistered persons where the value of supply is Rs.50,000 or more;
- (d) Supplies are made to registered persons.

Ans. (b) Supplies are made to unregistered persons where the value of supply is Rs.50,000 or more.

Q15. A credit note is issued by _____ and it is a document accepted for GST purposes:

- (a) Supplier, for reducing the tax/ taxable value;
- (b) Recipient, for reducing the tax/ taxable value;
- (c) Supplier, for increasing the tax/ taxable value;
- (d) Recipient, for increasing the tax/ taxable value.

Ans. (a) Supplier, for reducing the tax/ taxable value.

Q16. For an increase in the tax/ taxable value, a debit note for GST purposes:

- (a) Should be issued by the supplier;
- (b) Should be issued by the recipient;
- (c) May be issued by the supplier;
- (d) May be issued by the recipient.

Ans. (a) Should be issued by the supplier.

Q17. The last date for declaring the details of a Credit Note issued on 25-Jun-2018 for a supply made on 19-Sep-2017 is:

- (a) 31-Dec-2018 – Actual date for filing annual return
- (b) 20-Jul-2018
- (c) 20-Sep-2018
- (d) 20-Oct-2018

Ans. (d) 20-Oct-2018

Q18. The receipt voucher must contain:

- (a) Details of goods or services;
- (b) Invoice reference;
- (c) Full value of supply;
- (d) None of the above

Ans. (a) Details of goods or services.