**FAQs on Goods & Services Tax**

**12. Returns Process and matching of Input Tax Credit**

**Q 6.Whether description of each item in the invoice will have to be uploaded?**

Ans. No. In fact description will not have to be uploaded. Only HSN code in respect of supply of goods and Accounting code in respect of supply of services will have to be fed. The minimum number of digits that the filer will have to upload would depend on his turnover in the last year.

**Q 7. Whether value for each transaction will have to be fed? What if no consideration?**

Ans. Yes. Not only value but taxable value will also have to be fed. In some cases both may be different. In case there is no consideration, but it is supply by virtue of schedule 1, the taxable value will have to be uploaded.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

===============