# Details in Invoice under RCM

- Governing Rule: Rule 4A of the Service Tax Rules 1994.
- Invoice shall indicate the name, address and the registration number of the service provider and person receiving taxable service; the description and value of taxable service provided or agreed to be provided; and the service tax payable thereon.
- As per clause (iv) of sub-rule (1) of the said rule 4A "the service tax payable" thereon' has to be indicated. The service tax payable would include service tax payable by the service provider.

# Rule 4 Of Service Tax Rules 1994

**Wolfgang Guggemos** 

Rui	e 4	Of S	ervice	Tax 1	Ruil	es 1	1994

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