

The background of the slide is a blurred image of a receipt. The receipt lists several items, all of which are "Sunglasses", with prices ranging from 386110 to 542565. A horizontal line is drawn across the receipt, separating the item list from the total. The word "GST" is superimposed in large, bold, black letters over the receipt. Below it, the full name "GOODS AND SERVICES TAX" is written in a smaller, bold, black font.

# GST

**GOODS AND SERVICES TAX**

*A. K. BATRA & ASSOCIATES*

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## GST VS. EARLIER LAW

SIMILARITIES	NEW FEATURES
Indirect Tax	Taxable Event – Supply
Value Added Tax	Destination Based Tax
VAT based techniques (Output tax liability-ITC-Net tax liability)	Definition of goods and services (Schedule II enlist matters to be treated as supply of goods or services)
Unjust enrichment	Self Supply – Taxable
Cum-Duty	Supply without consideration – Taxable
Double Taxation	No centralized registration
Revenue Neutrality	Anti-Profiteering
No levy / collection without authority of law	
Reverse Charge	

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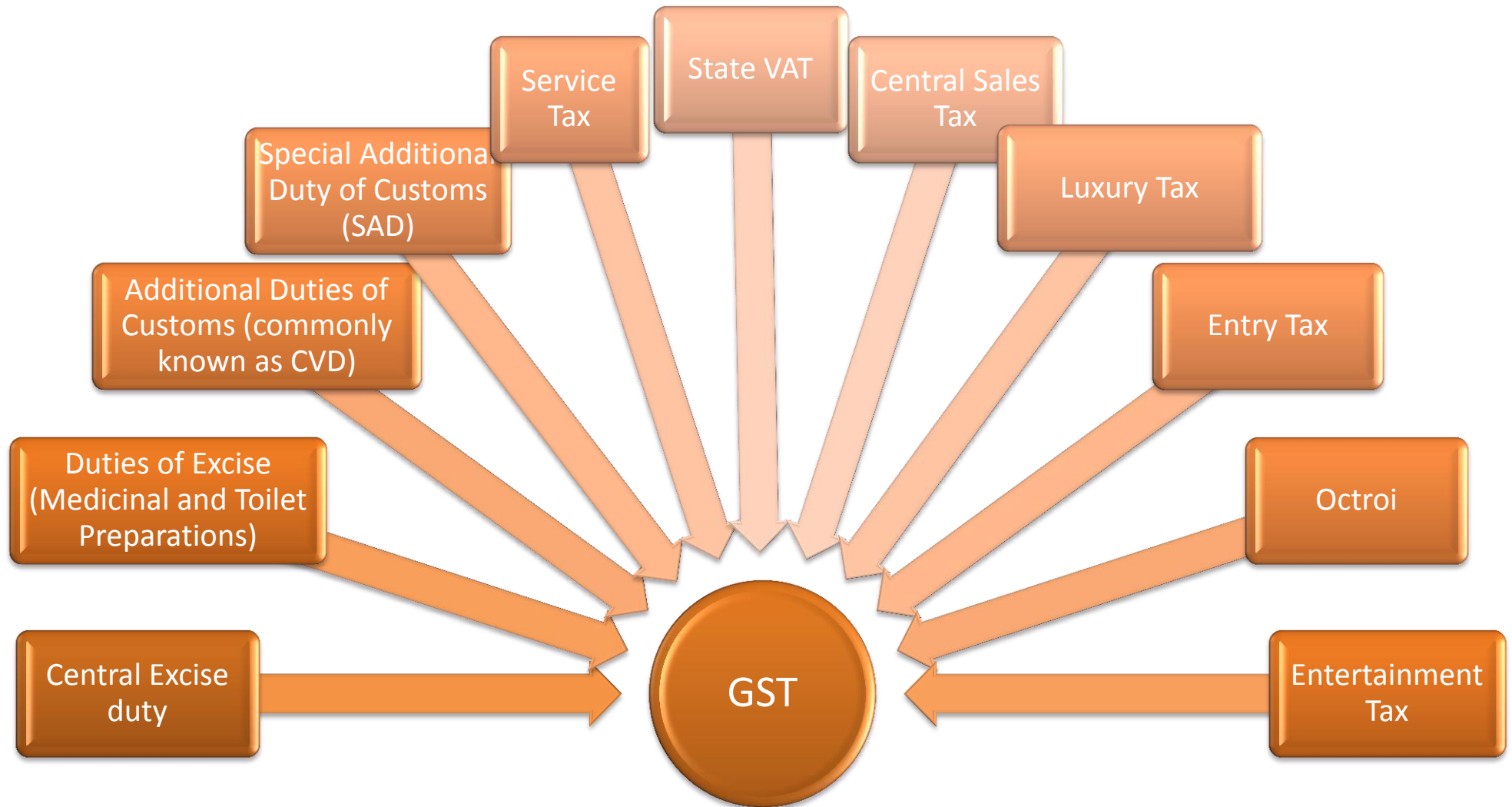
# INTRODUCTION

## SALIENT FEATURES

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- The GST would be **applicable on the supply** of goods or services as against the present concept of tax on the manufacture and sale of goods or provision of services. It would be a destination based consumption tax.
- It would be a **dual GST** with the Centre and States simultaneously levying it on a common tax base.
- The GST would apply to **all goods other than alcoholic liquor** for human consumption and **five petroleum products**, viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel. It would apply to all services barring a few to be specified.
- The CGST and SGST would be levied at rates recommended by the GST Council.
- An Integrated GST (IGST) would be levied and collected by the Centre on inter-State supply of goods and services. Accounts would be settled periodically between the Centre and the States to ensure that the SGST portion of IGST is transferred to the destination state where the goods or services are eventually consumed.
- **Exports shall be treated as zero-rated supply.** However, credit of the input tax shall be admissible to exporters and the same can be claimed as refund by them.
- Import of goods and services would be treated as inter-State supplies and would be subject to IGST in addition to the applicable customs duties applicable on import of goods.

# TAXES SUBSUMED



# IMPACT OF GST

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Uniform Structure, Design & Compliance System

Impact of GST on Working Capital Requirement

Changed system of Input Tax Credit

No Cascading effect

Optimum and efficient utilization of resources

Helps in balanced growth by providing revenue to backward states

Up gradation of Software

Increase in cost of procurement of services

Training of professional and department officials will be required

# *SUPPLY UNDER GST*



# DEFINITION

## GOODS [SECTION 2(49) OF CGST ACT, 2017]

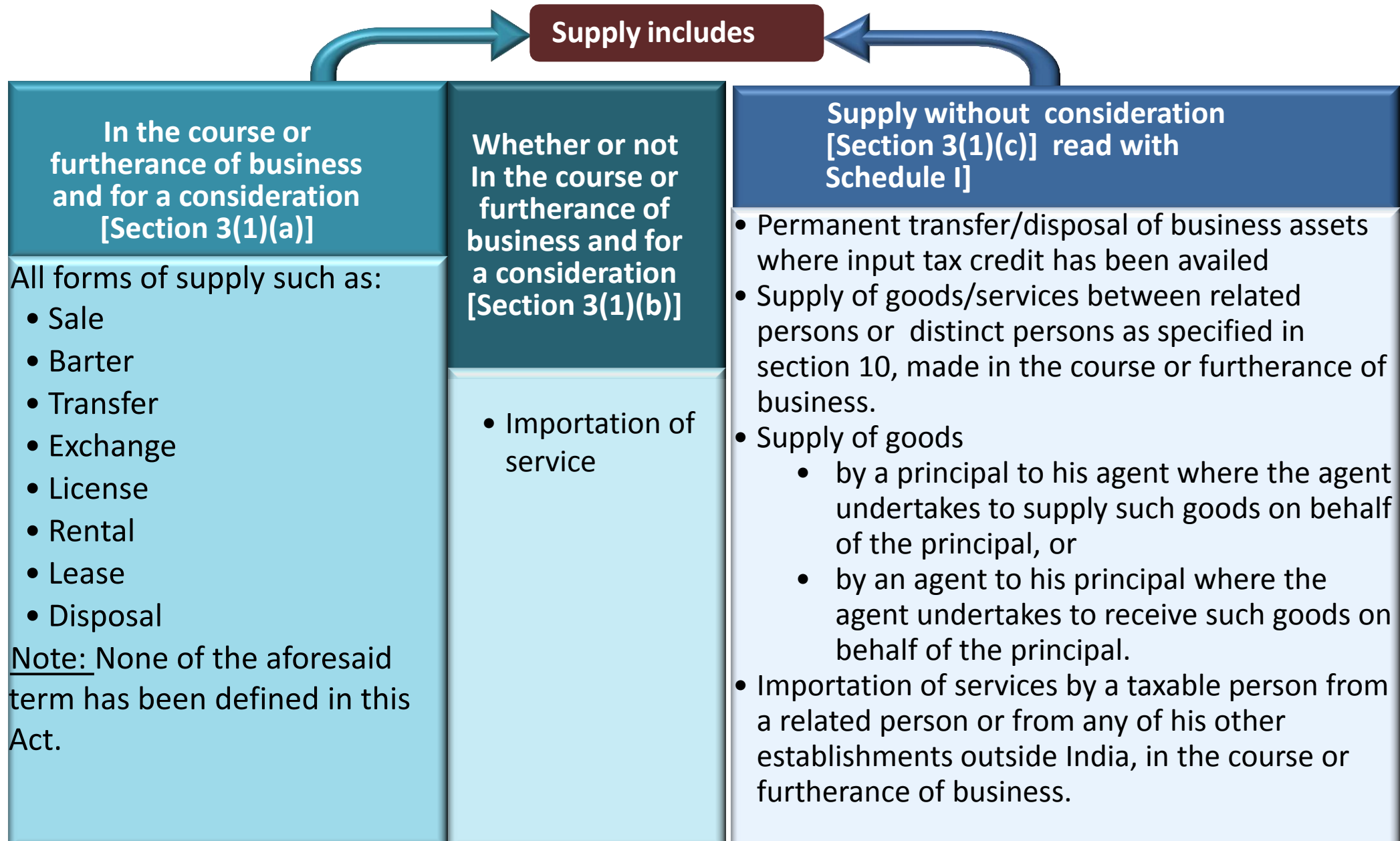
- **"goods"** means every kind of movable property other than money and securities but includes actionable claims, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under the contract of supply;

## SERVICES [SECTION 2(92) OF CGST ACT, 2017]

- **services"** means anything other than goods;
  - **Explanation I:** Services include transactions in money but does not include money and securities.
  - **Explanation II:** Services does not include transaction in money other than an activity relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged

## REVERSE CHARGE [Section 2(87) of CGST Act, 2017]

- **"reverse charge"**, means the liability to pay tax by the person receiving goods or services instead of the person supplying the goods or services in respect of such categories of supplies as notified under sub-section (3) of section 8.



# MEANING AND SCOPE OF SUPPLY

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- ❖ Matter mentioned in Schedule II ,shall apply for determining what is ,or is treated as a supply of goods or service. **[Section 3(2) of CGST Act,2017]**
  
- ❖ Notwithstanding anything contained section 3(1),
  - (a) activities or transactions specified in **schedule III**; or
  - (b) activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities as specified in Schedule IV,shall **be treated neither as a supply of goods nor a supply of services.**  
**[Section 3(3) of CGST Act,2017]**
  
- ❖ The Central or a State Government may, upon recommendation of the Council, specify, by notification, the transactions that are to be treated as—
  - (i) a supply of goods and not as a supply of services; or
  - (ii) a supply of services and not as a supply of goods; or
  - (iii) neither a supply of goods nor a supply of services.**[Section 3(4) of CGST Act, 2017]**

# MEANING AND SCOPE OF SUPPLY

- ❖ The tax liability on a composite or a mixed supply shall be determined in following manner-
  - **Composite supply** comprising two or more supplies, one of which is a principal supply, shall be treated as a **supply of such principal supply**
  - **Mixed supply** comprising two or more supplies shall be treated as supply of that particular **supply which attracts the highest rate of tax.**

[Section 3(5) of CGST Act,2017]

## COMPOSITE SUPPLY

A supply made by a taxable person to a recipient comprising two or more supplies of goods or services, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply .

[Section 2(27)]

## MIXED SUPPLY

It means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

[Section 2(66)]

# ACTIVITIES/TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS SUPPLY OF GOODS NOR A SERVICES [SCHEDULE – III]

Services by an employee to the employer in the course of or in relation to his employment.

Services by any Court or Tribunal established under any law for the time being in force.

The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

The duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

The duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.

Services by a foreign diplomatic mission located in India.

Services of funeral, burial, crematorium or mortuary including transportation of the deceased.

## GIST OF SCHEDULE – II - GOODS VS. SERVICES

### Service

- Transfer of goods without transfer in title thereof [**Item No.1(2)**]
- Transfer of business assets for private use with or without consideration [**Item No.4(2)**]
- Lease, tenancy, license to occupy land [**Item No.2(1)**]
- Lease or letting out of commercial or residential building [**Item No.2(2)**]
- Treatment or process which is applied to another person's goods (AUTC- with or without goods being removed) [**Item No.3**]
- Specified list of services including Works contract and supply of food [**Item No. 5**]

### Goods

- Transfer of title in goods [**Item No.1(1)**]
- Any transfer of title in goods under an agreement which stipulates that property in goods will pass at a future date upon payment of full consideration as agreed. [**Item No.1(3)**]
- Supply of goods by unincorporated association of body to their members for consideration [**Item No.6(a)**]
- Transfer of business assets except transfer made for the private use with or without consideration [**Item No.4**]

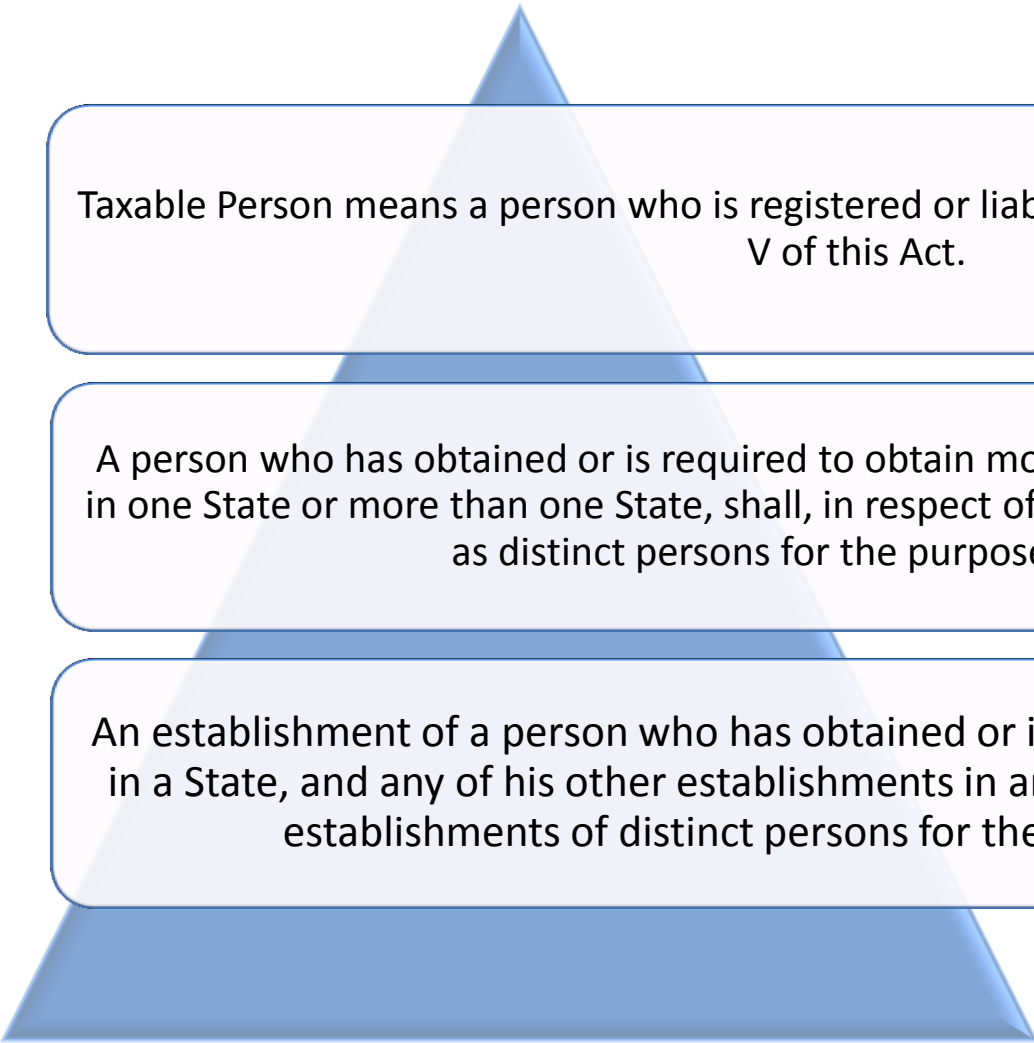
## COMMENTS

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- The words “credit availed on such asset” have been added to the first point in schedule I. It implies that only those asset on which credit is taken which are transferred without consideration will be covered under GST. However, schedule II states that transfer of any business asset, with or without consideration, shall be treated as supply only [There is no condition regarding input credit in schedule II].
- In order to ensure that there is no situation in which goods can be moved without attracting the levy of GST and prompt collection of tax under GST supply between principal and agent and agent and principal without consideration will also be considered as deemed supply.
- Now, importation of service without consideration is deemed supply only when it is from related party or other establishment for furtherance of business . All other import of service without consideration will not be termed as “deemed supply”.

# TAXABLE PERSON [SECTION 10 OF CGST ACT, 2017]

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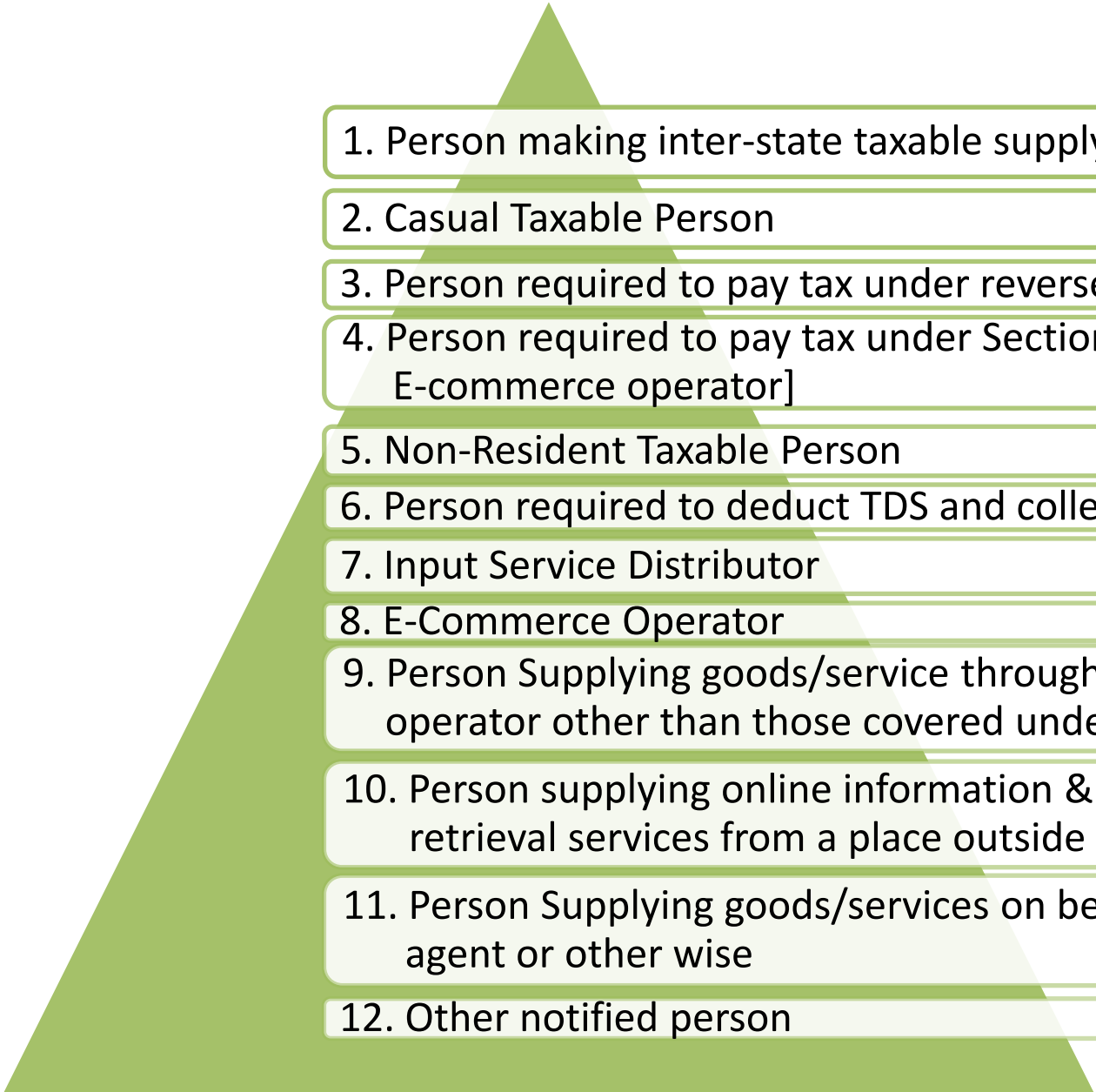
Taxable Person means a person who is registered or liable to be registered under Schedule V of this Act.

A person who has obtained or is required to obtain more than one registration, whether in one State or more than one State, shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

An establishment of a person who has obtained or is required to obtain registration in a State, and any of his other establishments in another State shall be treated as establishments of distinct persons for the purposes of this Act.



# SCHEDULE – V COMPULSORY REGISTRATION

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1. Person making inter-state taxable supply
  2. Casual Taxable Person
  3. Person required to pay tax under reverse charge
  4. Person required to pay tax under Section 8(4) [on behalf of E-commerce operator]
  5. Non-Resident Taxable Person
  6. Person required to deduct TDS and collect TCS
  7. Input Service Distributor
  8. E-Commerce Operator
  9. Person Supplying goods/service through e-commerce operator other than those covered under Section 8(4)
  10. Person supplying online information & database access or retrieval services from a place outside India.
  11. Person Supplying goods/services on behalf of other RTP as agent or other wise
  12. Other notified person

# PERSON NOT COVERED UNDER GST

Taxable person shall not include:

An Agriculturist, for the purpose of agriculture

A Registered person specified under paragraph 1 of Schedule V shall **not** be considered as taxable person until his aggregate turnover in a financial year exceeds Rs. 20 Lakh (Other than special category of states).

A Registered person specified under paragraph 2 of Schedule V shall **not** be considered as taxable person until his aggregate turnover in a financial year exceeds Rs. 10 Lakh (Special category of states).

CG, a SG or any local authority in respect of activities mentioned in **Schedule IV.**

any person engaged exclusively in the business of supplying goods and/or services that are not liable to tax or are wholly exempt from tax under this Act

## DEFINITION

### AGRICULTURIST [SECTION 2(8) OF CGST ACT, 2017]

- **“Agriculturist”** means a person who cultivates land personally, for the purpose of agriculture

### AGRICULTURE [SECTION 2(7) OF CGST ACT, 2017]

- **“Agriculture”** with all its grammatical variations and cognate expressions, includes floriculture, horticulture, sericulture, the raising of crops, grass or garden produce and also grazing, but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forest or rearing of seedlings or plants

# DEFINITION

## TO CULTIVATE PERSONALLY [SECTION 2(106) OF CGST ACT, 2017]

- “to cultivate personally” means to carry on any agricultural operation on one’s own account-
  - by one’s own labour, or
  - by the labour of one’s family, or
  - by servants on wages payable in cash or kind [(but not in crop share)] or by hired labour under one’s personal supervision or the personal supervision of any member of one’s family
- **Explanation I:** A widow or a minor or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour.
- **Explanation II:** In the case of a Hindu Undivided Family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family.

## POWER TO GRANT EXEMPTION FROM TAX [SECTION 11]

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- ❖ If the CG/SG is satisfied that it is necessary in the public interest so to do,
- ❖ It may, on the **recommendation of the Council**, by notification, exempt generally either absolutely or subject to such conditions as may be specified in the notification,
- ❖ Goods and/or services of any specified description from the whole or any part of the tax leviable thereon.

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# PLACE OF SUPPLY

# INTRA-STATE/INTER-STATE SUPPLIES

## SUPPLIES OF GOODS AND/OR SERVICES IN THE COURSE OF INTER-STATE TRADE OR COMMERCE [SECTION 3 OF IGST ACT]

- ❖ Subject to the provisions of section 7 [Place of Supply of Goods], supply of **goods** in the course of inter- State trade or commerce means any supply where the **location of the supplier and the place of supply are in different States**.
- ❖ Subject to the provisions of section 9 [Place of Supply of Service], supply of **services** in the course of inter-State trade or commerce means any supply where the **location of the supplier and the place of supply are in different States**.
- ❖ Supply of goods and/or services **in the course of import** into the territory of India till they cross the customs frontiers of India shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.
- ❖ Supply of goods and/or services, when the **supplier is located in India** and the **place of supply is outside India**, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.
- ❖ Supply of goods and/ or services **to or by a SEZ developer or an SEZ unit**, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.
- ❖ Any supply of goods and/or services in the taxable territory, **not being an intra-state supply and not covered elsewhere in this section**, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.

# INTRA-STATE/INTER-STATE SUPPLIES

## SUPPLIES OF GOODS AND/OR SERVICES IN THE COURSE OF INTRA-STATE TRADE OR COMMERCE [SECTION 4 OF IGST ACT]

❖ Subject to the provisions of section 7[Place of Supply of Goods], intra-State supply of **goods** means any supply of goods where the **location of the supplier and the place of supply are in the same State**:

Provided that the intra-State supply of goods shall not include:

- i. Supply of goods **to or by** a SEZ developer or an SEZ unit
- ii. Supply of goods brought into India in the course of import till they cross the customs frontiers of India;

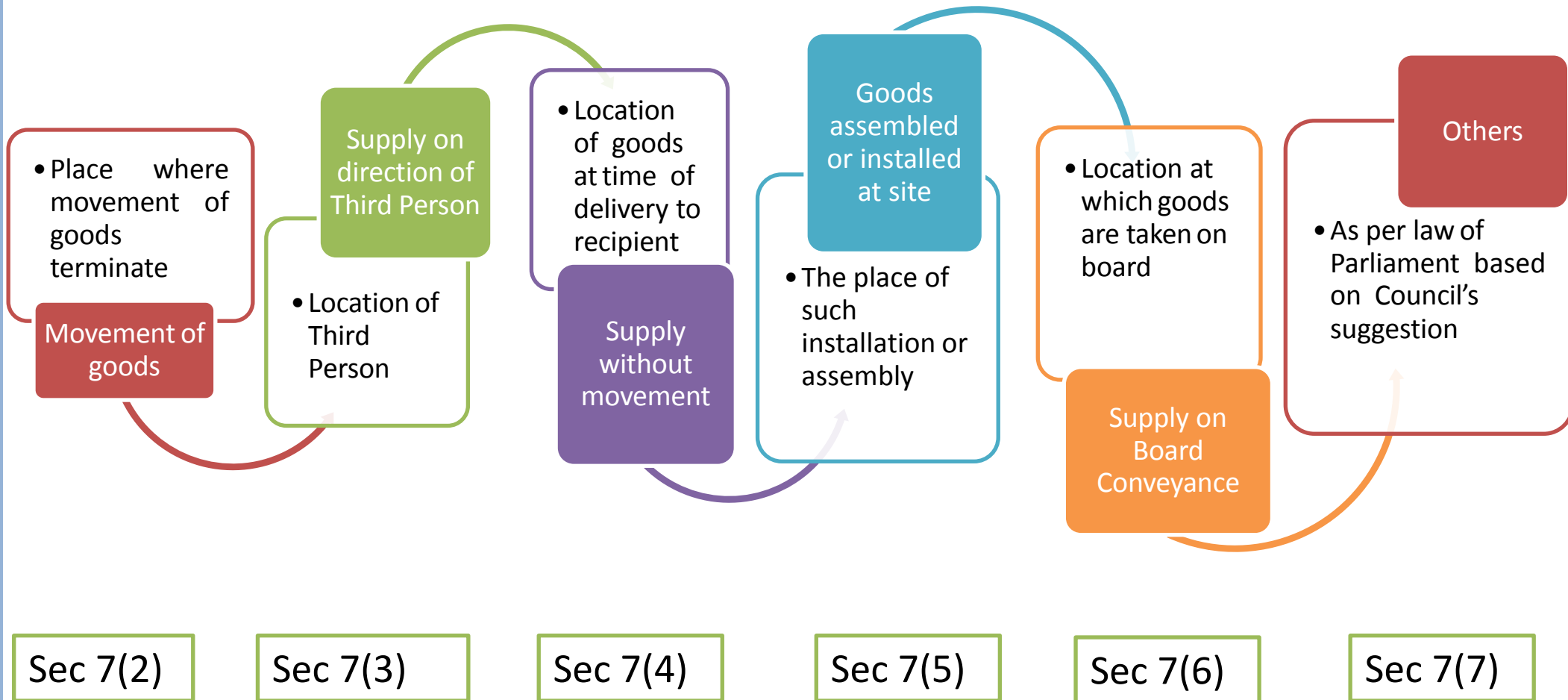
❖ Subject to the provisions of section 9 [Place of Supply of services], intra-State supply of **services** means any supply of services where the **location of the supplier and the place of supply are in the same State**.

Provided that the intra-state supply of services shall not include supply of services to or by a SEZ developer or an SEZ unit.



# PLACE OF SUPPLY OF GOODS OTHER THAN SUPPLY OF GOODS IMPORTED INTO OR EXPORTED FROM INDIA [SECTION 7 OF IGST ACT, 2017]

Section 7	Particulars	Place of supply
7(2)	Supply involves movement of goods, whether by the supplier or the recipient or by any other person	Location of the goods at the time at which the movement of goods terminates for delivery to the recipient.
7(3)	The goods are delivered by the supplier to a recipient or any other person, on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise	The principal place of business of third person.
7(4)	Supply does not involve movement of goods, whether by the supplier or the recipient	Location of such goods at the time of the delivery to the recipient.
7(5)	The goods are assembled or installed at site	The place of such installation or assembly.
7(6)	The goods are supplied on board a conveyance, such as a vessel, an aircraft, a train or a motor vehicle	Location at which such goods are taken on board.
7(7)	Where the place of supply of goods cannot be determined in terms of sub section (2), (3), (4), (5) and (6), the same shall be determined in a manner prescribed by Central Government on the recommendation of the Council.	



## 1. Example for Section 7(2)

Mr. A is a dealer of T.V. Set [of a specified brand] in Delhi. He enters into an agreement with Mr. B wherein Mr. A grants selling rights of T.V. sets to Mr. B in the state of Haryana. Mr. B takes the delivery of T.V. Sets from Mr. A in Delhi itself. However Mr. B has to transport T.V. sets to Haryana [where he has a right to sell]. In this situation, the question arises is what will be the place of supply of T.V. Sets by Mr. A [Delhi/Haryana].

2. **In respect to Section 7(3)**, it is not clear that whether this clause will be applicable to Bill to Ship to model or sale in the course of movement of goods or both.

# PLACE OF SUPPLY OF GOODS IMPORTED INTO OR EXPORTED FROM INDIA [SECTION 8 OF IGST ACT]

Section 8	Particulars	Place of supply
8(1)	Supply of Goods <u>Imported into India</u>	Location of Importer
8(2)	Supply of Goods <u>Exported from India</u>	Location outside India.

# PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER OF SERVICE AND LOCATION OF RECIEPENT OF SERVICE IS IN INDIA [SECTION 9 OF IGST ACT]

SECTION 9	PARTICULARS	PLACE OF SUPPLY
9(2) & (3)	General Rule	<ul style="list-style-type: none"> <li>➤ <u>Supply to Registered Person</u>- Location of such person</li> <li>➤ <u>Supply to any other person</u>- Location of recipient of services where the address is on record; and in other cases location of supplier of service</li> </ul>
9(14)	Insurance Services	<ul style="list-style-type: none"> <li>➤ <u>Supply to Registered Person</u>- Location of such person</li> <li>➤ <u>Supply to any other person</u>- Location of recipient of services where the address is on record.</li> </ul>
9(6)	Training and performance appraisal services	<ul style="list-style-type: none"> <li>➤ <u>Supply to Registered Person</u>- Location of such person</li> <li>➤ <u>Supply to any other person</u>- Location where services were actually performed</li> </ul>
9(8)	<p>a) Organization of a cultural, artistic, sporting, scientific, educational, entertainment event etc. including supply of services in relation to a conference, fair, exhibition, celebration or similar events</p> <p>b) Services ancillary to Organization of above events or assigning of sponsorship of any of the above events</p>	<ul style="list-style-type: none"> <li>➤ <u>Supply to Registered Person</u>- Location of such person</li> <li>➤ <u>Supply to any other person</u>- Location where the event is actually held</li> <li>❖ Provided if event is held outside India, place of supply shall be the location of recipient.</li> </ul>

Cont...

9(9)	Goods Transportation Service Including mail or courier	<ul style="list-style-type: none"> <li>➤ <u>Supply to Registered Person</u>- Location of such person</li> <li>➤ <u>Supply to any other person</u>- Location at which goods are handed over for their transportation</li> </ul>
9(10)	Passenger Transportation Service	<ul style="list-style-type: none"> <li>➤ <u>Supply to Registered Person</u>- Location of such person</li> <li>➤ <u>Supply to any other person</u>- Location where the passenger embarks on the conveyance for the continuous journey.</li> <li>❖ Where right to passage is given for future use and point of embarkation is not known, place of supply of such services shall be determined as per General Rule.</li> <li>❖ The return journey shall be treated as a separate journey even if the right to passage for onward and return journey is issued at the same time.</li> </ul>
9(4)	<b>Directly</b> in relation to Immovable property, lodging accommodation, accommodation in any immovable property for organizing any marriage, reception or business functions etc or any services ancillary to these services	<ul style="list-style-type: none"> <li>➤ Location of such property or boat or vessel</li> <li>❖ Provided, if the location of immovable property or boat or vessel is located or intended to be <b><u>located outside India</u></b>, the place of supply shall be the location of recipient</li> </ul>
9(7)	Admission to a cultural, artistic, sporting, scientific, educational or entertainment event or amusement park or any other services ancillary thereto	<ul style="list-style-type: none"> <li>➤ Location where event is actually held</li> </ul>

9(5)	Restaurant & catering, Personal Grooming, Fitness, health services etc.	➤ Location where the services are performed
9(12)	Telecommunication services, including data transfer, broadcasting, DTH	<p>i. <u>Services through fixed telecommunication line, leased circuits, internet based circuits, cable or dish antenna</u>- Location of such fixed telecommunication line, leased circuits, internet based circuits, cable or dish antenna</p> <p>ii. <u>Mobile/Internet connection on post paid basis</u>- Location of billing address of recipient of services on records of supplier of services</p> <p>iii. <u>Mobile/Internet connection/D2H service on pre- payment basis through voucher or any other means paid</u>-</p> <ul style="list-style-type: none"> <li>- Through selling agent/ re-seller/ distributor of sim card/voucher → Address of selling agent or re-seller or distributor as per records of supplier at the time of supply.</li> <li>- By any person to the final subscriber → location where such pre-payment is received or such vouchers are sold.</li> </ul> <p>iv. <u>If not covered in (ii) and (iii)above</u>- POS shall be the address of recipient in the records of the supplier.</p> <p style="padding-left: 40px;">If address of recipient as per records of supplier is not available then POS shall be location of supplier of service.</p> <p>❖ <u>If pre-paid service is availed or recharge is made through internet banking or other electronic mode</u>- Location of recipient of services as per the records of the supplier of services</p>

9(11)	Services provided on board a conveyance	➤ Location of first scheduled point of departure of that conveyance
9(13)	Banking & other financial services including stock broking	➤ Location of recipient of services <u>is on record of supplier-</u> <b>That location</b> ➤ Location of recipient of services <u>not on record of supplier-</u> <b>Location of supplier of service</b>
9(15)	Advertisement Services to CG/SG/Statutory Body/Local Authority meant for identifiable states	➤ Place of supply shall be location of such states and the value of such supplies specific to each state shall be in proportion to amount attributable to service provided by way of dissemination in the respective states as may be determined in terms of the contract or agreement entered into this regard or, in the absence of such contract or agreement, on such other reasonable basis as may be prescribed.



# PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER OR LOCATION OF RECIPIENT IS OUTSIDE INDIA [SECTION 10 OF IGST ACT]

Section 10	Particulars	Place of supply
10(2)	General Rule	<ul style="list-style-type: none"> <li>➤ <u>If location of recipient of service is available-</u> That location</li> <li>➤ <u>If location of recipient of service is not available-</u> Location of supplier of service</li> </ul>
10(3)	<ul style="list-style-type: none"> <li>• Services supplied in respect of <b>goods that are required to be made physically available</b> by the recipient of service to the supplier of service</li> <li>• Services supplied to an <u>individual</u>, represented either as the recipient of service, <b>which require the physical presence of the receiver or the person acting on behalf of the recipient</b></li> </ul>	<ul style="list-style-type: none"> <li>➤ location where the services are actually performed</li> </ul>
10(4)	In relation to an immovable property	<ul style="list-style-type: none"> <li>➤ The immovable property is located or intended to be located</li> </ul>
10(7)	Where the services referred to in sub-sections (3), (4), (5) or (6) are supplied in more than one State	<ul style="list-style-type: none"> <li>➤ In each of the States in proportion to the value of services so provided in each State</li> </ul>

10(5)	Admission to, or organization of, a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of services ancillary to such admission	➤ Place where the event is actually held
10(6)	Where any service referred to in subsections (3), (4), or (5) is supplied at more than one location, including a location in the taxable territory	➤ location in the taxable territory where the greatest proportion of the service is provided
10(8)	<ul style="list-style-type: none"> <li>• Services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders</li> <li>• Intermediary services;</li> <li>• Service consisting of hiring of means of transport, upto a period of one month</li> </ul>	➤ location of the supplier of service
10(9)	Transportation of goods, other than by way of mail or courier	➤ Place of destination of the goods
10(10)	Passenger transportation service	➤ Place where the passenger embarks on the conveyance for a continuous journey

10(11)	Place of supply of services provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board	➤ First scheduled point of departure of that conveyance for the journey
10(12)	Online information and database access or retrieval services*	➤ location of recipient of service
10(13)	In order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, the Central Government shall have the power to notify any description of service or circumstances in which the place of supply shall be the place of effective use and enjoyment of a service	

\*For the purposes of this sub-section, person receiving such services shall be deemed to be located in the taxable territory if any two of the following non contradictory conditions are satisfied, namely:-

- The location of address presented by the recipient of service via internet is in taxable territory
- The credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of service settles payment has been issued in the taxable territory
- The billing address of recipient of service is in the taxable territory
- The internet protocol address of the device used by the recipient of service is in the taxable territory
- The bank of recipient of service in which the account used for payment is maintained is in the taxable territory
- The country code of the subscriber identity module (SIM) card used by the recipient of service is of taxable territory
- The location of the fixed land line through which the service is received by the recipient is in taxable territory.

## COMMENTS

1. Being a destination based tax, place of supply has got a very significant importance to decide to which state has a right to collect GST in case of inter-state supplies. It could be one of the major area of litigation in the GST regime if the place of supply rules are not clearly made.
2. Where the recipient of service is a registered person and place of supply rules prescribe parameters other than location of registered person, it will have cascading effect.



# GOODS

Normal  
Supply  
[Sec 12(2)]

Earliest of :

- Date of issue of invoice by the supplier OR Last date on which he is required to issue the invoice with respect to the supply (sec-28)
- Date on which the supplier receives the payment for supply

Reverse  
charge  
[Sec 12(3)]

Earliest of :

- Date of receipt of goods
- Date of payment
- Date immediately following thirty days from the date of issue of invoice by the supplier

The date of entry in the books of account where its not determinable under above mentioned clauses.

Supply of  
vouchers  
[Sec 12(4)]

Earliest of :

- The date of issue of voucher, if the supply is identifiable at that point
- The date of redemption of voucher, in all other cases

Where it is not  
possible to  
determine TOS of  
services in above  
sub-section  
[Section 12(5)]

- In a case where periodical return has to be filed- Date of filing of return, or
- In any other case- Date on which CGST / SGST is paid

# Services

Normal  
Supply  
[Sec 13(2)]

Earliest of :

- Date of issue of invoice by the supplier OR Last date on which he is required to issue the invoice with respect to the supply (sec-28)
- Date on which the supplier receives the payment for supply

Reverse  
charge  
[Sec 13(3)]

Earliest of :

- Date on which the payment is made
- Date immediately following sixty days from the date of issue of invoice by the supplier.

The date of entry in the books of account where its not determinable under above mentioned clauses.

Supply of  
vouchers  
[Sec 13(4)]

Earliest of :

- The date of issue of voucher, if the supply is identifiable at that point
- The date of redemption of voucher, in all other cases

Where it is not  
possible to  
determine TOS of  
services in above  
sub-section  
[Section 13(5)]

- In a case where periodical return has to be filed- Date of filing of return, or
- In any other case- Date on which CGST / SGST is paid

# TIME OF SUPPLY OF GOODS-IN CASE OF CHANGE IN RATE OF TAX

## [SECTION 14]

Goods or services supplied before change		Goods or services supplied after change	
PARTICULARS	TIME OF SUPPLY	PARTICULARS	TIME OF SUPPLY
Invoice has been issued and the payment is also received after the change, the time of supply shall be	Earlier of: • Date of receipt of payment • Date of issue of invoice	Where the payment is received after the change but the invoice has been issued prior to the change	Date of receipt of payment
Invoice has been issued prior to change but the payment is received after the change	Date of issue of invoice	The invoice has been issued and the payment is received before the change	Earlier of: • Date of receipt of payment • Date of issue of invoice
Payment is received before the change but the invoice for the same has been issued after the change	Date of receipt of payment;	Where the invoice has been issued after the change but the payment is received before the change	Date of issue of invoice



*Thank you for your  
concentration!*

