

# GST - CH-6: Time of Supply [TOS]

→ Returns have to Filed Monthly Basis.

\* **Need** :- TO determine month in which Supplier File Return. need to Follow it.

## TOS

SEC-12 (Goods)	SEC-13 (Service)
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\* SECTION-12(1)/13(1) :-

→ TO determine TOS in relation to goods / service  
Follow - 12(2) to 12(6) / 13(2) to 13(6).

## \* VOUCHERS \*

Specific [Supply known] ↓ TOS - DOI	General [Supply not known] ↓ TOS - Date of Redemption
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\* **Additional Amt** \*  
(Interest / Late Fees)

TOS - Date when Accidental Consideration Received.

## \* Fraud \*

If Supplier is Reg. ↓ TOS - due Date of Filing Return	If Supplier isn't Reg. ↓ TOS - DOP. [Date will be given by officer]
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## \* Associated Enterprise [Proviso - 13(3)] \*

US → India  
[RCM - Supply to India from US]  
TOS = Book entry\*  
          or  
          DOP.

\* Due to RCM - Book entry in Receiver's Book.

# GST - CH-6 : Time of Supply [TOS] - IMP Concepts

SEC-12(2) - TOS - Goods - Normal Charge [Net]

Generally  
Date of Invoice (DOI)

DOI  
Actual Date  
Last Date of Invoice Making

When to Prepare Invoices

NO Movement  
Date of Removal

Movement  
When Goods Purchase Confirmed.

In Specified Actionable Claim [Betting, Gambling, Lottery]

DOI or DOP  
DOP Applicable in Actionable claim only.

DOP = Book entry or Credit in Bank

SEC-13(2) - Service Net

Invoice Issued within 30/45\* days

DOI or DOP

\* 45 Days for Bank, NBFC, Financial Institution, Insurance Company.

Invoice not issued in 30/45\* days

Date of Providing Service or DOP

**\* Small Advance upto 1000 is ignored in services only.**

## In the Case of Reverse Charged Mechanism

SEC-12(3) - Goods

Time of Supply  
DOI - (0+30 days) Take 31<sup>st</sup> day.  
or  
DOP  
Date of Receipt of Goods

From the Receiver's Angle

Service - SEC-13(3)

Time of Supply  
DOI - (0+60 days) Take 61<sup>st</sup> day  
or  
DOP  
DOP = Book entry or Debit in Bank