

AAGAZ

CA FINAL *Batch*

2025 & ONWARDS

Indirect Tax Laws

Lecture - 01

Time of Supply

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Section - 12 → TOS i.r.t goods

Section 12(2) [normal charge]

TOS= Date of issue of invoice
OR
Last date of issue of invoice u/s 31
31(1)- Movement of goods
= Date of removal

} w.i.e

31(1)- No movement of goods
= Date of delivery

31(7) - Goods sent on approval
- Date of approval
or
- 6 months from removal

} w.i.e

- Continuous supply of goods
- Date of issuance of statement
or
- Date of payment

} w.i.e

Supplier of 'Specified Actionable Claims' = Date of payment

Section 12 (3) [Reverse charge]

Date of receipt of goods.
or
Date of payment*
or
31st day from Date of Invoice

} w.i.e

*Date of payment = Date of **debit in Bank A/c.**
or
Date of payment Entry in Bo A/c of Recipient.

} w.i.e

Section 13(3) [Reverse Charge]

* Date of payment
or
61st day from date of invoice

} w.i.e

Section= 12(4) [Voucher]

- 1) When supply - **identifiable**
TOS=Date of issue of voucher
- 2) When supply - **not identifiable**
TOS= Date of redemption of voucher

Section 12(5) [Residual case]

- When TOS cant be determined u/s 12(2), 12(3), 12(4) then
- TOS = 1) **If person files periodic return**
-Date of filing return
 - 2) **Other case** = Date when tax is paid

Section 12(6) = Interest / Late fees / Penalty for delayed payment of consideration
TOS = DOP

Section - 13 → TOS i.r.t Service

Section 13(2) [Normal charge]

When invoice is issued within *30 days from date of provision of services
TOS= DOI or DOP (w.i.e)

When invoice is issued after 30 days from date of provision of services
TOS= Date of prov. of service or DOP (w.i.e)

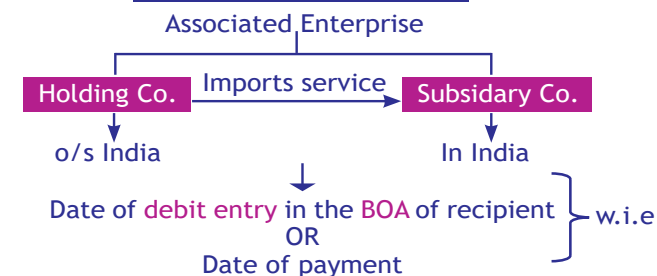
Date of Payment - ie DOP

Date of credit entry in Bank a/c OR
Date of payment entry in books of supplier (w.i.e)

Note : # TOS in case where excess amount is upto ₹ 1000

TOS = DOI

PROVISO to section 13(3):



SECTION 13(4),(5),(6)
Are mutatis mutandis to Section 12(4),(5),(6)

Section 14- Change in rate of tax

In case of change in rate of tax in **respect of goods**

TOS = Date of issue of invoice or Last date to issue invoice, whichever is earlier.

In case of change in rate of tax in **respect of services**

TOS =

In case of supply of service

Principle: PEHLE RATE

FIR DATE

↓
Applicable rate of tax shall be that rate which is prevalent on 2 events out of 3

↓
TOS shall always DOI OR DOP

Old	New	Supply of service	
		Rate of tax	TOS
DOI DOS	DOP	OLD	DOI
DOP DOS	DOI	OLD	DOP
DOI DOP	DOS	OLD	DOI or DOP } w.e.e
DOI	DOP DOS	NEW	DOP
DOP	DOI DOS	NEW	DOI
DOS	DOP DOI	NEW	DOI or DOP } w.e.e

Proviso to Sec 14

Situation
If credit in bank a/c is after 4WDS from Date of change in rate of tax = DOP
Date of credit in bank a/c

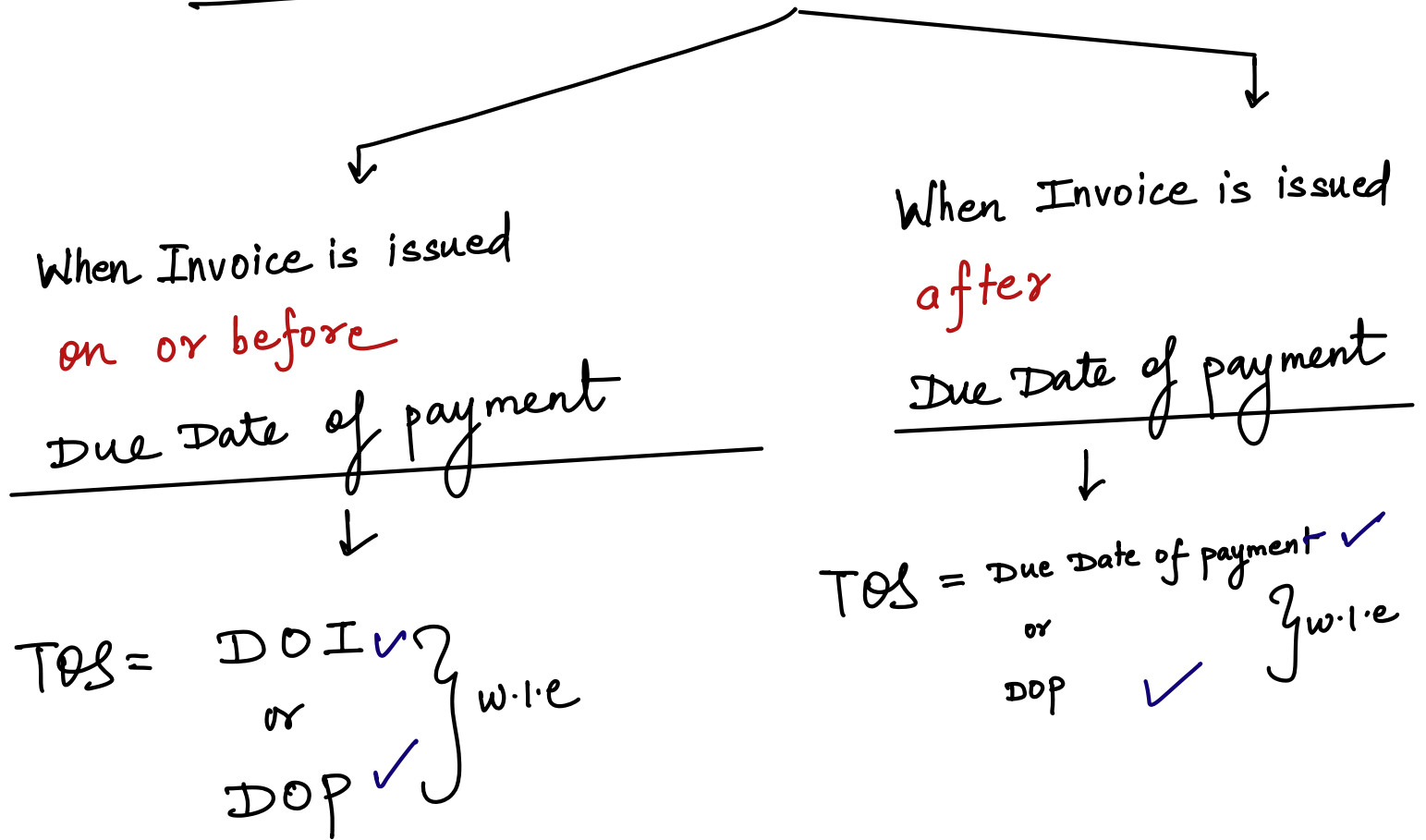
If credit in bank a/c is within 4WDS from Date of change in rate of tax = Date of payment entry in BOA/cs.

DOI
D/D
Actual DOP

13(2)

Continuous Supply of Service = ✓

✓ Case I :- When Due Date of payment is ascertainable



Case II :- When Due Date of payment is unascertainable

gf Invoice is issued
on or before

Date of payment

TDS = DOI ✓
or
DOP ✓ } w.i.e

gf Invoice is issued
after

Date of payment

TDS = DOP ✓
or
DOP ✓ } w.i.e

✓ Case III :- When Payment is linked to Completion of event

When Invoice is issued
on or before
Date of completion of event

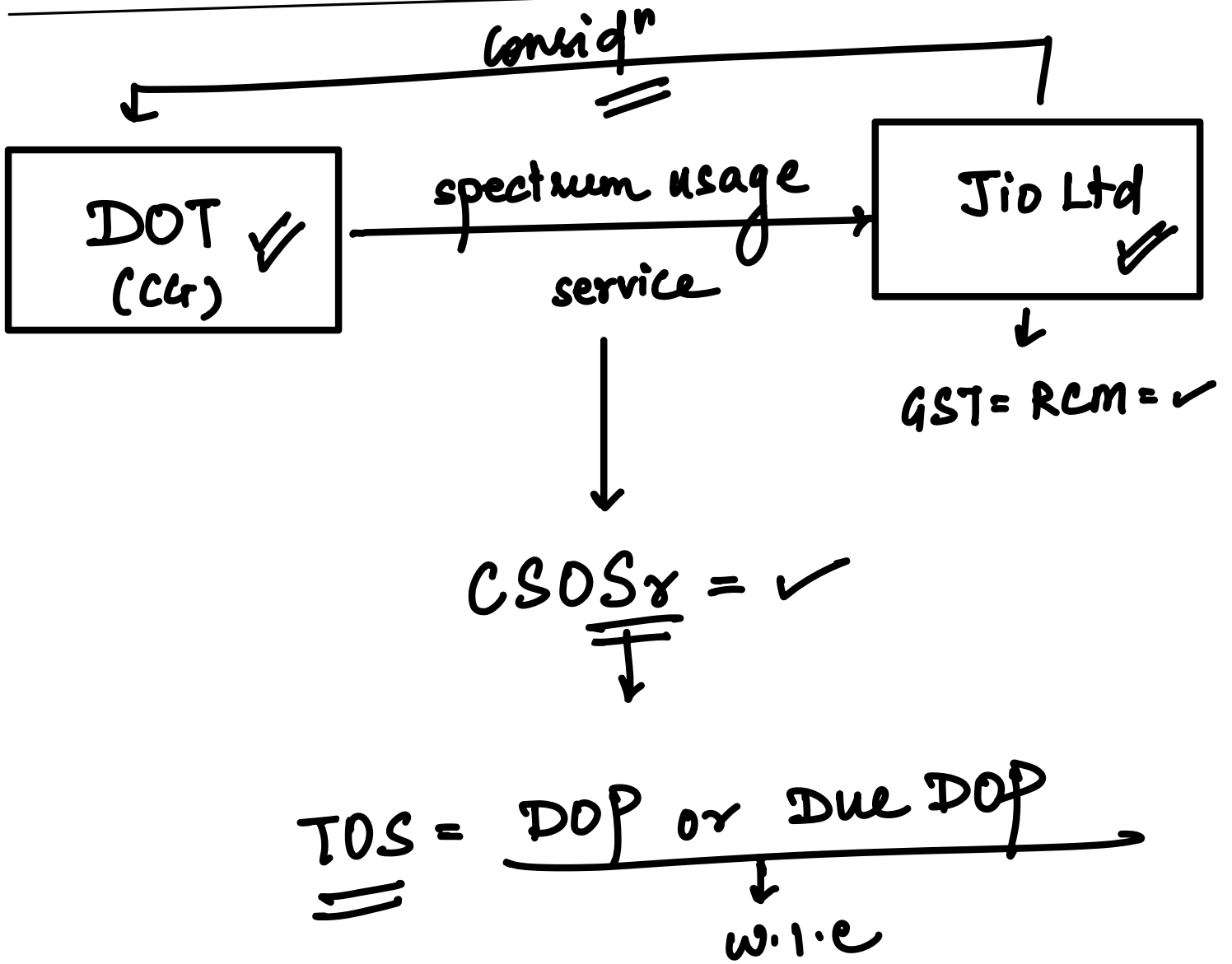
TDS = DOI

When Invoice is issued
after
Date of completion of event

TDS = Date of completion of event

or
DOP
w.i.e

or
DOP
w.i.e



Q17

5%

16/8
H.P

12%

~~DOE - 10/8~~

✓ Date of payment entry in BOA/US - 11/8 ✓

A
N
Z
A
F

DOI - 23/8

~~Co in Bank A/c~~ (9/8)

4 WDS

(20/8)

TOE = DOP

(12/8)

(5%)

==

Q19

(5%)
Before

DOP - 16/9

- 18/8

(15/10)

C
T
A
N
Z
A
F

After (18%) ✓

~~DOE - 1/11 - 3/11~~

(DOI) (25/11)

App Rate - 18%

Tes - 25/11

$$2,50,000 + GST @ 18\% = \boxed{2.95L}$$

$$S \longrightarrow R = 2.95L$$

$$R \rightarrow \text{Adv} + \text{Deposit} = 3L$$

$$\text{Refund} = \text{SK}$$



THANK YOU