

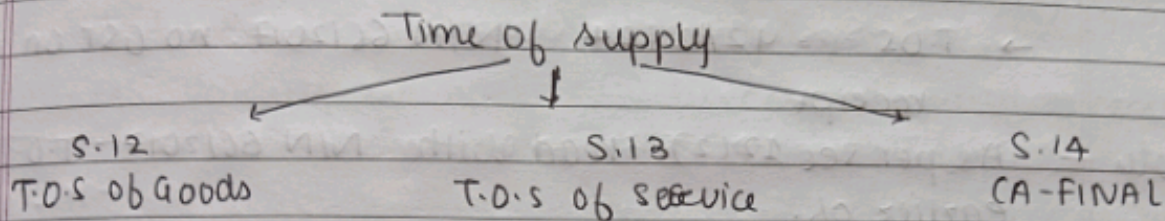
6: Time of supply

GST taxable event \rightarrow Supply \rightarrow GST = V.O.S \times rate
 \hookrightarrow Deposit of Govt?
 \hookrightarrow Time of supply.

(Liability to pay kab arise hogi)

T.O.S in month of Dec \rightarrow GST payment to 20th of next month

T.O.S in month of Jan \rightarrow GST payment upto 20th of next month.



Sec 12. T.O.S of goods.

Sec 12(1) \rightarrow T.O.S of goods as per determined in sec 12

Sec 12(2) \rightarrow T.O.S of goods covered forward charge (FCM) mechanism. (Supplier is liable to pay GST to Govt)

T.O.S shall be earlier of :-

12(2)(a) Due date of Invoice as per sec 31 f

(b) Actual date of Invoice (whichever is earlier).

ANN 66/2017 (b) (b) Date of receipt of payment
exempt

eg. D/D of invoice as per sec 31	= 15/12/24	Determine T.O.S of goods.
A/D of Invoice	= 19/12/24	
Receipt of payment	= 21/1/25	

\rightarrow T.O.S - earlier of following

(a) D/D 15/12/24 or A/D = 19/12/24 - earlier 15/12/24

(b) payment received = 21/1/25

T.O.S shall be 15/12/24

Notification Number 66/2017 \rightarrow NO GST on advance receipts

if following condition are satisfied:-

- Supplier opted Normal scheme
 - Supplier covered under FCM
- If both condition are satisfied
T.O.S shall be determined as per
Sec 12(2)(a).
(12)(2)(b) - not relevant.

In short T.O.S shall be (where goods are covered under FCM) earlier of =

- (i) due date of Invoice
- (ii) Actual date of Invoice.

eg. Mr. X opted normal scheme & supply goods covered in Form
DID = 15/12/24 AID = 12/12/24 Receipt = 11/2/25
→ T.O.S = 12/12/24 N/N 66/2017. no GST on advance receipt

Solu - As per sec 12(2) read with N/N 66/2017 T.O.S shall be earlier of.

- (a) DID of Invoice = 15/12/24
 - (b) AID of Invoice = 12/12/24
- } i.e T.O.S = 12/12/24

Note :- N/N 66/2017 is not applicable if

- Supplier has opted Composition Scheme
- Supplier is engaged in supply of specified goods Actionable claim - lottery/betting, VDA, Gam

In above case T.O.S shall be earlier of 12(2)(a) or 12(2)(b)

GST eq registration → T.O exceed 40/20L

Small supplier → lower GST impose
Turnover upto 1.5 cr

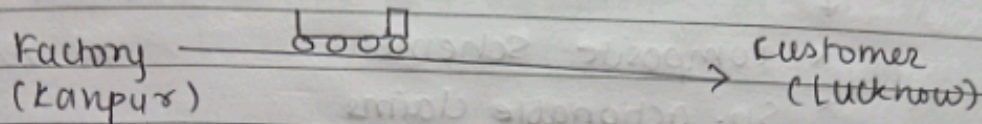
- composition scheme (GST = 1%)
- Normal scheme (GST 5% / 12/18/24)

due date of Invoice as per sec 31
Concept introduce to bring T.O.S @ earlier stage so that there could be early collection of GST.

(37)

DD of Invoice \rightarrow last date for issue of Invoice
 \rightarrow date on which invoice is ought to be issued

CASE 1: Supply involve movement of goods from one place to another.



Due date of Invoice = @ time of dispatch or removal of goods.

CASE 2 - Supply does not involve movement of goods.
Due date @ time of delivery of goods.

Mr. X Supply mobile on 6/7/24 & received payment but issued invoice on 7/7/24 so, T.O.S is earlier 6/7/24

CASE 3:- Continuous supply of goods.

it means a supply of goods which is provided or agreed to be provided on continuous basis or under a contract for which invoice is issued by the supplier periodically

eg. contract between Mr. X & Mr. Y to supply goods continuously & Invoice shall be issued for quarter end along with payment settlement.

Due date of Invoice @ time of receipt of periodical payment or @ time of issue of periodical statement whichever is earlier.

CASE 4 - Sale on approval or return basis.

DD of Invoice shall be earlier of.
(a) a month from date of removal
(b) Date of acceptance of recipient.

T.O.S s.12(2) → Goods + FCM
earlier of - (a) Due date of invoice or Ap - earlier
(b) Payment Received.

NN 66/2017 → Normal Sch + FCM — 12(2)(a) only
↓
x composite scheme
x sp. actionable claims

D.O. of Invoice → s.31 → Movement involve - ~~Removed~~
→ x - delivery

continuous supply - @ time of payment
or
@ time of issue of Statement of Invoice } earlier

Sale on approval - 6m from D.O.R
basis or Buyer given accept } earlier.

S(12)(3) - T.O.S of goods covered under RCM (if T payable by recipient direct)

T.O.S shall be earlier of :-

- (a) date of receipt of good
- (b) 31st day from date of Invoice
(while calculating 31st day, d.O.I is not considered)
- (c) date payment

Note: Date of payment shall be earlier of

- (i) date of pr in Books of Alc
- (ii) date of recording payment in Books of Alc of Recipient.

applicable

Note:- NN 66/2017 is not applicable 12(3)

Q. Determine T.O.S 12(3) from info given below.

(a) goods received on 15/7/24	25/8/24
(b) Invoice issued on 13/6/24	16/7/24
(c) pr in Bank on 11/7/24	26/8/24
(d) Record in BOA on 12/7/24	25/8/24

→ T.O.S shall be earlier of

(a) Date of received of goods.	25/8	15/7/24
(b) 31 st day from date of invoice	16/8	14/7/24
(c) Date payment	25/8	11/7/24 T.O.S.

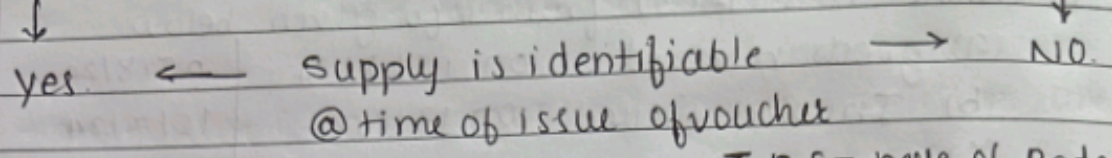
Q Good received = 15/7/24
 Inv. Issue = 13/6/24
 Payment = 60% payment → 10/7/24
 40% payment → 25/7/24

T.O.S shall be determined for each payment separately

T.O.S shall be earlier of :-	60%	40%
(a) Date of Receipt of goods	15/7/24	15/7/24
(b) 31 st day from date of invoice	14/7/24	14/7/24
(c) Date of payment	10/7/24	25/7/24

Note : if T.O.S is not ascertainable as per above 12(2) provisions of 12(3), the T.O.S shall be of date of entry in books of Recipient of supply.

Sec(12)(4) - supply of voucher exchangeable for goods
 Sec(13)(4) - supply of voucher exchangeable for services



T.O.S = date of issue of voucher

T.O.S = date of Redemption of voucher.

eg- Mr. J purchased voucher of ₹1000 from DYO & gifted to Mr. AMAN on his birthday on (DOI) 14th Feb 2025. Mr. AMAN redeemed the voucher on 14/9/25. Determine the T.O.S (DOR)

eg. Mr. J purchased voucher of ₹1000 gifted to Riya on her bday 15/11/25 of Amazon.com. Riya redeem voucher on 15th Oct for purchase of shirt for her father.

supply is identifiable @ time of issue of vouchers i.e. renting of immovable property.

supply is not identifiable @ time of issue of voucher as Amazon.com & deals with variety of goods.

∴ T.O.S = Issue of voucher i.e. 14/4/25

T.O.S shall be date of Redemption i.e. 15/10/25

Not relevant for exam Post-study

S.(12)(5) / S(13)(5) - supply of goods & service in residual case (ye provision GST chom per lgta hai)

If T.O.S not determinable as per 12(2) / 13(2) / 12(3) / 12(4) / 13(4)

T.O.S determine As per 12(5) / 13(5)

periodical return to be filed ↓

Other cases ↓

T.O.S Due date of GST return.

T.O.S = date of payment of tax

S(12)(6) / B(6) - T.O.S for the addition in value by way of interest / late penalty for the delayed consideration

T.O.S = Date of Receipt of such Int / rate / late penalty.

S(12)(1) → T.O.S of goods - sec(12)

S(12)(2) → T.O.S of goods + FCM

S(12)(3) → T.O.S of goods + RCM

S(12)(4) → T.O.S in case - voucher

S(12)(5) → Residual case.

S(12)(6) → T.O.S delayed payment charges.

S(13)(1) → T.O.S of service - Sec 13

S(13)(2) → T.O.S of services + FCM

S(13)(3) → T.O.S of service + RCM

S(13)(4) → T.O.S in case - voucher

S(13)(5) → Residual case.

S(13)(6) → T.O.S delayed payment charges

#Q9. T.O.S of goods covered under RCM as per S.12(3) shall be earlier of..

(a) Date of Receipt of goods

(b) 31st day from date of issue of invoice

(c) Date payment.

earlier of	case 1	case 2	case 3	case 4	case 5	case 6
(a) DOR	1/7	1/7	1/7	5/7	1/7	1/8
(b) 31 st d	30/7	2/7	30/7	2/7	30/7	30/7
(c) DOP	10/8	10/8	28/6	28/6	26/6	10/8
			30/6			
	1/7	1/7	2/7	2/7	26/6	30/7

S.13(2) T.O.S of service covered under (FCM) i.e supplier liable to pay
 Invoice issued upto due date of Invoice as per Sec 31
 (i.e Invoice timely issued)

yes
 T.O.S = D/O or issue of Invoice (DOI)
 or
 D/O Receipt of payment (DOR)
 earlier.

NO
 i.e invoice issued late / after due date
 ↓
 T.O.S D/O completion (provision of service) (DOC)
 OR
 D/O Receipt of payment
 Earlier.

Services - Due date of issue of invoice.

CASE 1 Normally / generally - Invoice must be issued within 30 days*
 from D/O completion of service
 * 45d for Banking co / Insurance co / financial Inst
 NBFC

eg.	DOC	DOI Timely issue	DOR	T.O.S As per sec 13(2)
	5/7/24	25/7/24	31/8/24	Inv issued within due date ∴ T.O.S earlier of DOI or DOR i.e 25/7/24
	5/7/24	10/8/24	31/8/24	Invoice issue after due date ∴ T.O.S earlier of DOC or DOR i.e 5/7/24
	15/9/24	3/10/24	31/8/24	Invoice issued within the due date ∴ T.O.S earlier of DOI or DOR i.e 3/10/24
	18/11/24	26/12/24	60% 1/10/24 40% 31/12/24	Invoice issue after due date ∴ T.O.S earlier of DOC or DOR DOC 60% 18/11 DOR 40% 31/12 Earlier ∴ 1/10 18/11

CASE 2 Continuous supply of service :- supply of service provided continuously or recurrent basis under a contract for period exceeding 3 months with periodic payment obligation (i.e. Payment received installments).

eg: Post paid / Mobile connection / Architect service (CA - (Concurrent Audit))

Situation 1 - Due date of payment is fixed in Service Contract
Due date of Invoice \Rightarrow Due date of payment.

eg. Tax coaching classes (6 months) fees 8000/-
Pay in 5 installments of 1600/- each \leftarrow 1/12/24
1/11/25
1/2 25 5000

Due date of Invoice 1/12, 1/11, 1/12 for ₹1600 each.

Situation 2 - Due date of payment not fixed in service contract
Due date of Invoice \Rightarrow Date of Receiving payment.

eg. Whenever it makes payment \Rightarrow Actual due date of Invoice

Situation 3 payment is linked to Milestone (i.e. Completion of event)
Due date of Invoice = Date of completion of event

eg. date on which 20%, 30%, 50% syllabus will completed
10/11 | 2/2/25 | 4/3/25
Due date of Invoice.

CASE 3 Cessation of Service :- Service ceases to be supplied before Completion
(Rok digyi)

Due date of Invoice \Rightarrow Date of cessation of services

eg. service ceased in between — Invoice issue at the date of its cessation for service rendered till then.

Note for S13(2) 1. Notification NO. 66/2017 → Not applicable. in S13(2)
→ Applicable only in case of S12(2)
T.O.S. ← ∴ Advance receive in case of services → taxable @ T.D.R.

However, for Advance upto ₹1000 → T.O.S @ option of supplier shall be the date of issue of invoice for such Advance.

i.e Adv upto ₹1000 → Not taxable on Receipt basis.

2. "Date of Receipt" - Cr in Bank A/c } earlier.
- Record in BDA }

Sec 13(3) T.O.S service covered under RCM (ie Recipient is liable to pay GST.)

T.O.S earlier of :-

- (i) 61st day from D.O.I (Exclude D.O.I while calculating 61d)
- (ii) D/O payment

Date of payment - Dr in Bank } earlier.
- Recording pay in BDA }

Proviso (exception) to sec 13(3) → Import of service from associated enterprise

T.O.S earlier of - Dr Foreign AE in books of Indian AE

@ date of recording in books of Indian enterprise (Recipient)

⑤ date of payment to foreign enterprise.

eg. Y Inc (USA) provide Mgt consultancy services to X Ltd (India)

• Invoice Raise = 5/7/24

• X Ltd Recorded Receipt of Service = 10/9/24

• X Ltd paid to Y Inc on 15/9/24