RCM

✓ Sponsorship Sr

Sponsored

✓ Director
- ✓ Professional
  - TDS u/s 192 → Not a Supply
  - TDS u/s 194J → GST → RCM ✓
- ✓ Personal → FCM ✓

GTA —GST @ 5%→ Compo Taxpayer
↓
RP = ✓
↓
RCM = ✓

Security Sr → Compo Taxpayer → ~~RCM~~
↓
RP = ✓

Security Sr
↓
FCM = ✓

Any person —renting of residential dwelling→ RP
↓
RCM = ✓

✓ RP (Individual) for personal use
↓
Exempt

✓ Unregistered Person
↓
Exempt

URP $\xrightarrow[\text{premises}]{\text{renting of commercial}}$ RP

RCM = ✓

~~RP~~ ✓ ——— ⟶ ~~RP~~

FCM

Mfgrer of silk Yarn – RCM

Trader of silk Yarn - FCM

Agriculturist $\xrightarrow{\text{cashew nuts}}$ $\boxed{\text{RP}}$

RCM

Trader $\xrightarrow{\text{Cashew}}$ ~~RP~~

FCM

Any person in N/T/T ⟶ N/T/O/R (India)

FCM

Sell IGST

Fcm →

S

N|T|T

OIDAR → Other
N|T|OR ✓

→ RCM
5(3)

U|R|S → R|R
metal scrap

↓

RCM = ✓

R|S → R|R
metal scrap

↓ FCM

↓ CV > 2.5L

↓ TDS @ 2%

Loan / Currency Ex | Forex

Money → G | Sr → X

RP

wholly ID
or

Mentioned in Q = RP (wholly dependent)

Not mentioned in Q = URP = ✓

Independent

Distinct Person → 25(4)

RP → URP

cman | D|P = X cman } → Agg T/o = X

$D/S = \times$

Q.13 → Obligation to do an Act – 7(1A)

Q.12 → 7(1A)

Landlord $\xrightarrow[\text{rights}]{\text{Tenancy}}$ Tenant 1 $\xrightarrow[\text{rights}]{\text{Tenancy}}$ Tenant 2

w.r.t Residential dwelling → Ex

w.r.t R/D → T = ✓

Sch-III – 7(2)

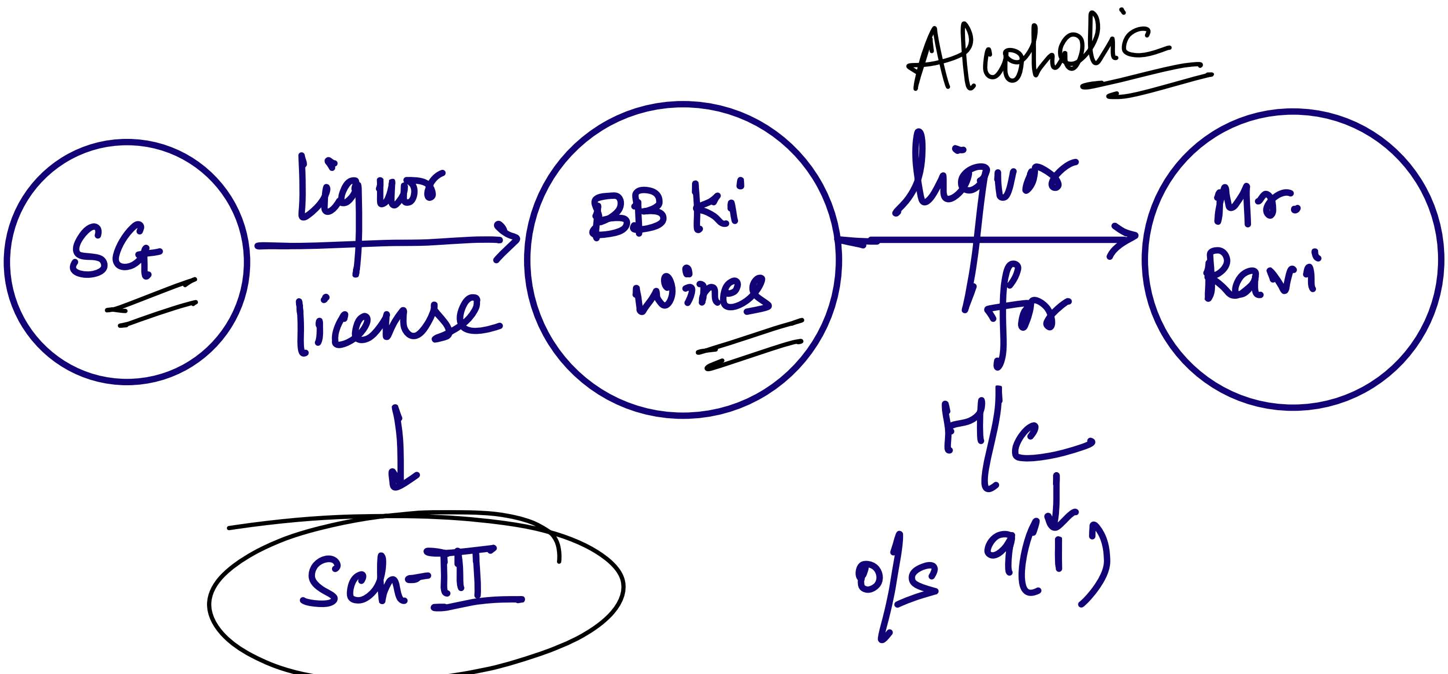
Transport of deceased = Not Supply

Transport of patient = Exempt (H/S)

Q.20 - Kajal (v)

Q.21 → (vi)

Q.24 → ✓



Composite Supply

S $\longrightarrow$ mobile — 18% (+) charger — 12%

Single price = ₹100

= 100 × 18%

S — mobile = 90 (18%), charger = 10 (12%)

100

Single price = X

= 100 × 18%

Mixed Supply

S — TB — 12%, TP — 18%

100 × 18%

S — TB = 90 × 12%, TP = 10 × 18%

No S Price

Composition Scheme

Sec 10(1)

~~M~~ = 1% × (T+E)

~~R~~ = 5% × (T+E)

$\boxed{T = 1\% \times T}$

150L → All

75L → NES (excl Assam) + UK

10(2A)

~~SP~~ = 6% × (T+E)

50L → All State/UT

~~Agg T/o~~

Compo Scheme = Int/Dis = × → PFY → CFY

Regn = Int/Dis = ✓

10(2)

Inter-state o/w supply = Compo Scheme Dis Continue

Inter-state i/w supply = Continue C/S = ✓

(Also CFY or PFY) = ? N/S Delhi —least→ C/T/P ~~UK~~ (man)

Mfgrer of T / I / Pm / Fly / D/C

Trader → = Continue

Input tax liability → ( ) → o/p tax liability — 20/10

RCM

↓

Normal Rate

↓

Compo Rate — 1%. 5%. 6%.

Tax Invoice

→ Proviso to 31(2)

31(7) → Approval for Sale/Return

→ 8.2

→ R.T. Invoice

(5) $\xrightarrow{\text{Issue}}$ URR

Consolidated R.T.I = ✓

Exception

Inter-state supply ✓

VOS > 2.5L

↓

Seperate R.T.I

C.R.T.I = X

→ C.T.I

less than 200

options – 150 ✓

200

250

→ R|S $\xrightarrow[\text{Invoice cum BOS}]{\text{T+Ex}}$ U|R|R

T+Ex R|R

T.I BOS

→ V/R/S $\xrightarrow[\cancel{T.I}]{31(3)(f)/(g)}$ R/R → 9(3)/(4)

Q.15

S.I = ✓

P.V = ✓

R/S $\xrightarrow{T.I = ✓}$ R/R → 9(3)

S.I = X

P.V = ✓

✓ E-Invoice

E-Invoice

IRN = X

R

↓

ITC = X

RP $\xrightarrow[\cancel{B2C}]{B2B = ✓}$ RP solely TDS u/s 51 (RP)

Exemption

SEZ Unit = E-Invoice = X

SEZ developer = E-Invoice = ✓

$\boxed{\text{Dy QR Code}}$

→ B2C = ✓   ~~B2B~~

→ S $\xrightarrow{\cancel{B2C}}$ UIN (URP) Holder

→ Exports = Dy QR Code = X

→ LOS - In India, POS = India, LOR = o/s India

↓

Dy QR Code = X

→ Expired Goods

Time of Supply

→ Sec 12/Sec 13 r.w Value of Supply

April 2025

Advance received in April for goods to be supplied in May = Ignore now

Advance received for service in april = Taxable in April

13(2)

→ Vodafone —Invoice = 4800 ✓→ Mr KS

Payment = 5000 ✓

↓

Excess = 200 (ie upto 1000)

TOS = DOI or ~~DOP~~, w.i.e

TOS (S) = DOI of next month

→ 12(2) r.w 31(7)

Sale or Approval → Q.2

→ 12(2) r.w 31(4) – CSOGoods

Q.2 → Gas

→ ~~12~~(3) → part payment

→ payment → BOA/cs
→ Debited in

Bank A/c

→ 13(3) → Q.13

Proviso to 13(3) → Q.14

Sec 14

→ Goods → DOI or last date to, w.r.e issue invoice

Service → 2/3 + DOI or DOP, w.r.e
Rate Date

→ DOP → Q.18

→ Refund - Q.19

Value of Supply

→ Freight → 15(2)(b)

15(2)(c)

→ Subsidy → Green Energy

→ Adj. 18 (VOS Q.1)

→ Banglore unit

→ 8.24 → Subsidy (while cal Interest)
41.10L

Int + Dis- Incl of GST

8 hrs

→ 32(5) → Computation (next day).

→ Dep^n of I.Tax, 1961

Regⁿ = ✓

→ Agg T/O → Int/ Discount = ✓

→ PAN Basis → Mr. Z = ✓ (All Branches)
→ Ztd = × (Ztd & Mr Z ≠ PAN)

→ 40L → Supplier of I/pm/T/Fy.
(M/Traders) = ✓

Sec 24
→ Interstate supply of Ex. goods → 8.4
→ Inter-state Handicraft ~~goods~~ craftsmen

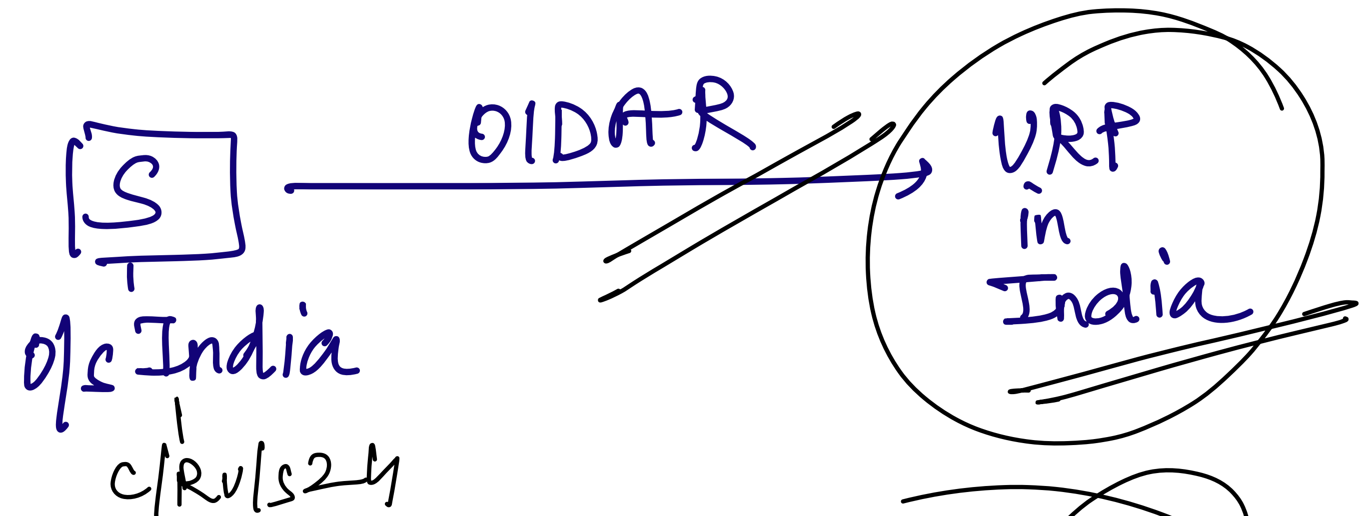
50% → Hand
50% → m/c
} equal

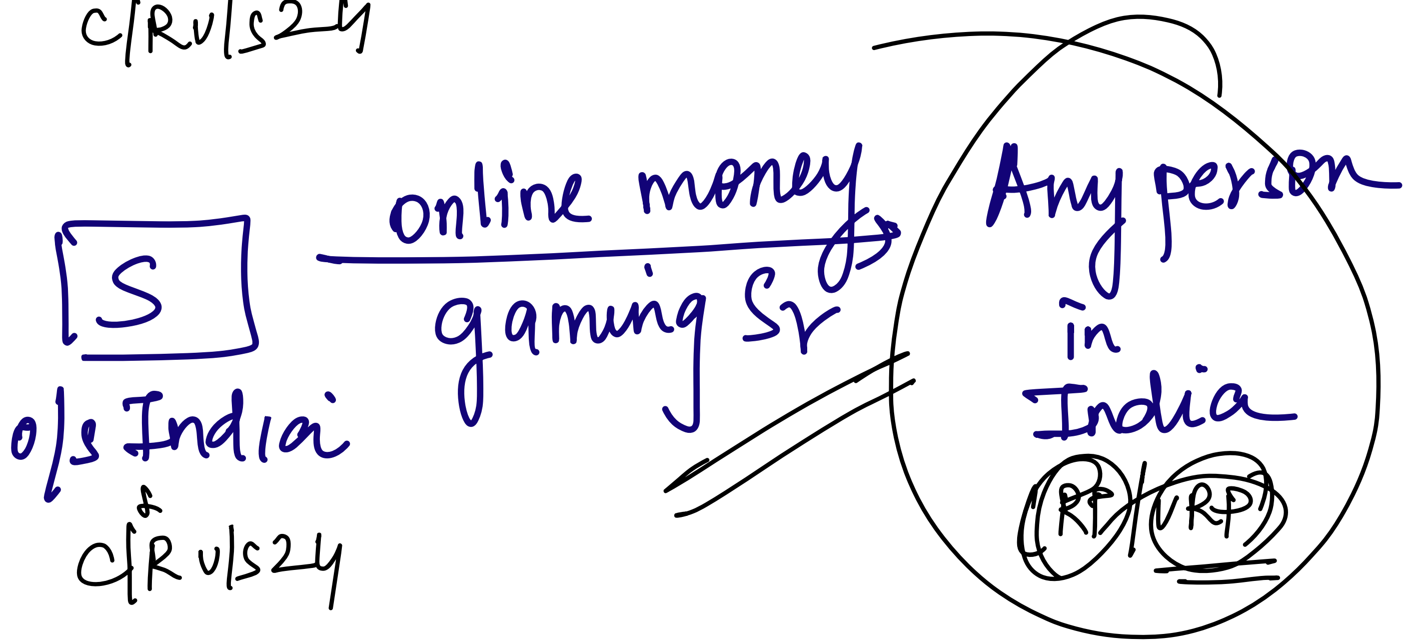
~~51~~% - H
49% - m/c

Sec 24

→ Agent who makes taxable supplies on behalf of taxable principal

→





→ Sec 23

Agriculturist → Individual/HUF

→ RIL Ltd → ~~Ex~~

→ Mr. Bhuvan → Ex = ✓

→ Physical verification

Submission of verification report
Photos, docs

After grant of R/C
↓
✓ 15WDs

Before grant of R/C
↓
5WDs

Sec 25

Branch 1 — SEZ (Mah)

Branch 2 — Non SEZ (Mah)

Compulsory seperate Reg^n = ✓

Procedure of Registration

A/A

7days

R = 7days

A/A = X

30days

7days

A/R → 7days   7days

Amendment of Regn

↓

Appln → 15Days

↓

A/Notice → 15WDs

↓

Reply → 7WDs

↓

A/R → 7WDs

C/D

29(1)

30D

30D

29(2)

SCN

Reply → 7Days

Drop = ✓ → 30Days

Continue = ✓

c/o

Revocation

c/o

Appl^n — 90D + 180D

A/notice → 7WDs

Reply → 7WDs

order → 30days.

Place of supply

Sec 12(3) — Q:6

Sec 13(3) —

Q: 14

w/o put to use — ~~13(3)~~
13(2)
Exp cost of Sr

put to use → 13(3)

POS → Sr is performed

See 12(7) & 13(5)

Q: 15

(NOV'24)

S (Hotel) – Guj $\xrightarrow[\text{POS – 12(3)}]{\text{C + Guj SGST}}$ R – Mah

ITC = X

S – Guj $\xrightarrow{\text{M/C}}$ R ↓ Mah ↓ ITC = X

as is where is

as

C + Guj SGST

&

POS – 10(1)(c) ✓

S – Guj $\xrightarrow{\text{I/A M/C}}$ R ↓ (Delhi)

POS – Guj (I/A)

C + Guj SGST

10(1)(d)

ITC = X