

TOS (Time of supply)

Sec 12-13

Invoice - Mar 22
Supply - Apr 22
Pay - May 22

Sec 12 → TOS of Goods

Sec 13 → TOS of Services

Sec 14 - Change in rate of tax

Sec 12 TOS of Goods

① General Clause

TOS Earlier { Date of Invoice or Due date of Invoice u/s 31 } [DDI]

Due date u/s 31

General clause → 31(1)

(i) Sales Involves Movement of Goods → Date of Dispatch

(ii) Sale Involves Installation → Date of Installation

② RCM Earlier { ① Date of Receipt of Goods
② Date of Payment
③ Date of Invoice + 31st day }

③ Interest or Penalty on late Payment → Date of actual Receipt of Interest or Penalty

(i) Supply is Identifiable

→ Date of Issue of Voucher

④ Vouchers →

(ii) Supply is Not Identifiable
→ Date of Redemption of Voucher

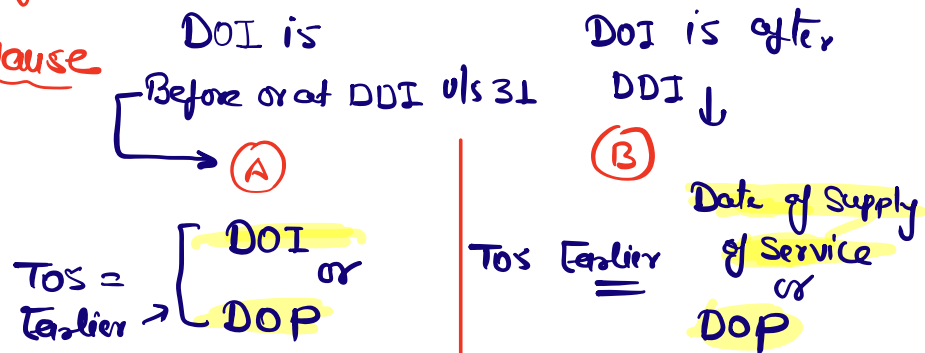
Sale on approval
Earlier of 31(7)

① Date of approval (Sale) or

② 6 Months from Removal of goods

Sec 13 Tos of Services

① General Clause



② RCM → Earlier [Bank Books Date of Payment or Date of Invoice + 61th day]

③ Vouchers → Same as sec 12

④ Interest or Penalty → Same as Sec 12 on late Payment

⑤ Import of Services From Associated Enterprises . Tos — Date of Entry in Books of accounts or

DDI Date of Payment

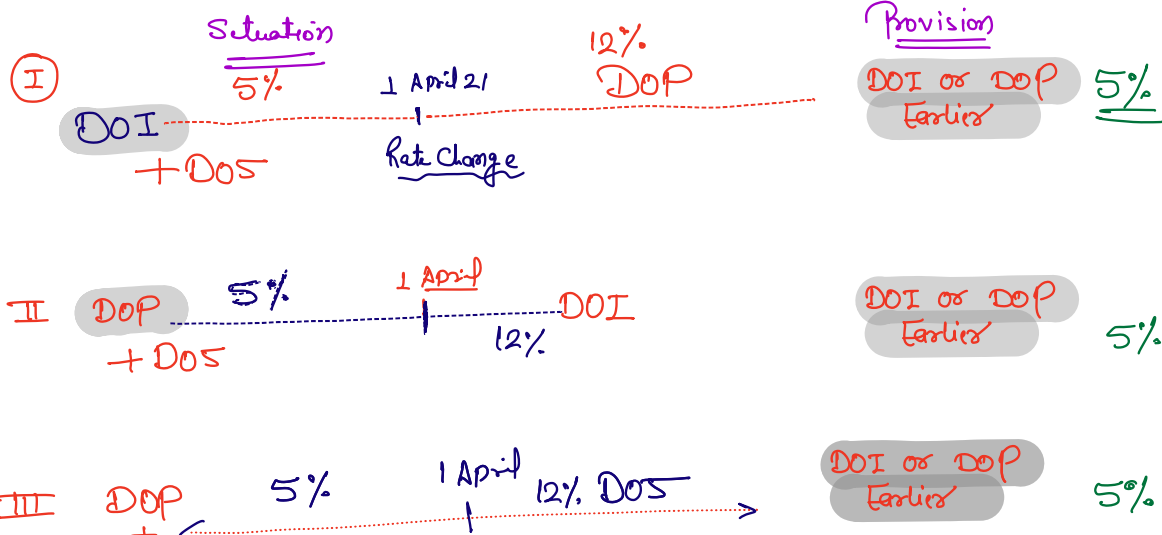
⑥ Residual Case → Same as Sec 12

Due date of Invoice v/s 31 for Services

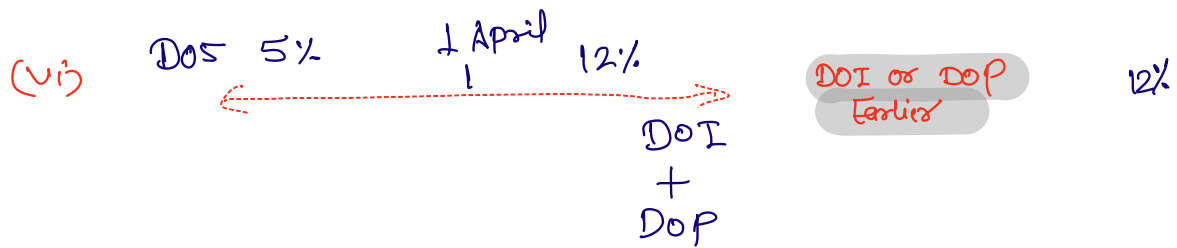
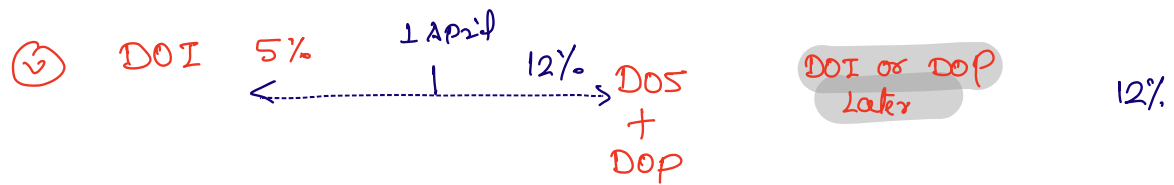
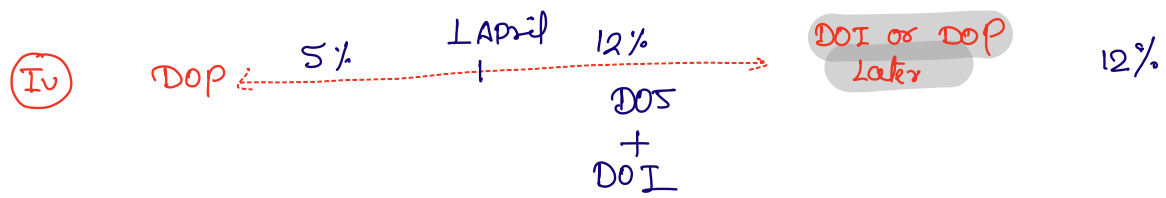
① General clause → 31(2) Bank/NBFE/FI → DDI 45 days from Date of Supply of Service.

Other Service Providers → 30 days from date of Supply of Service

Sec 14 Change in Rate of GST



DOI



Q. 104 to 122 (MCO)