

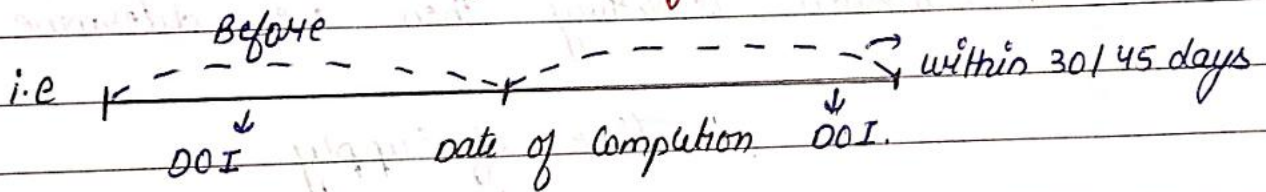
Section - 13(2) Time of Supply in case of supply of services (Normal change)
 Forward change.

Applicability = All services except services covered under RCM.

Section 13(2) → Time of supply depends upon "date of Invoice"
 Time limit of Issue of Invoice

on (or) before the date of supply / completion
 OR

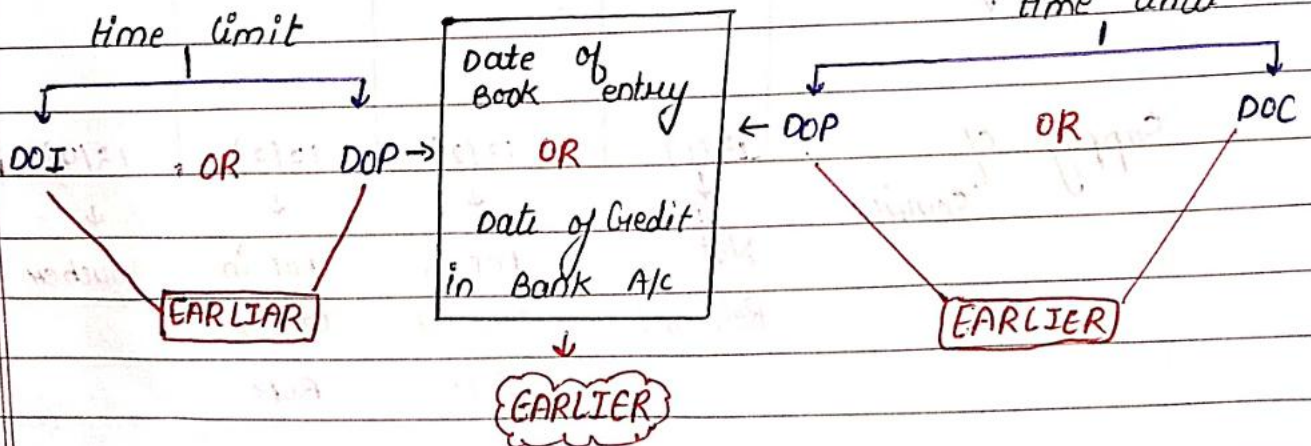
within in 30 days / 45 days (Banking (o)) from the date of supply / completion



OR

If Invoice issued within in Above time limit

If Invoice not issued within above time limit



Concept of Advance Payment

अगली बार की service का अभी
Advance आ गया

↓
 Advance Payment
 upto Rs 1,000

↓
 Advance Payment
 More than Rs 1000

↓
 POT/TDS = Date of Issue of
 next Invoice
 जिस Month की service
 का Advance आया उस
 Month की service का
 Invoice जब Issue होगा
 तब POT आयगा)

↓
 POT/TDS → Date of Payment
 ↓
 (जितना Advance Receive
 हुआ Total Value का
 POT अभी बन जायगा)

Example :-

	DOC	DOP	DOI	TOS
1)	18/9/23	Book entry - 17/9/23 Bank Cr - 20/9/23	25/9/23	17/9/23
2)	5/01/23	4/01/23	14/02/23	4/02/23
3)	8/10/23	10/12/23	5/02/24	8/12/23
4)	18/7/23	20/7/23	15/7/23	15/7/23
5)	25/7/23	Part = 23/7/23 Part = 15/9/23	31/8/23	23/7/23 25/7/23
6)	8/9/23	B.E → 19/9/23 B.C → 22/9/23	20/9/23	19/9/23

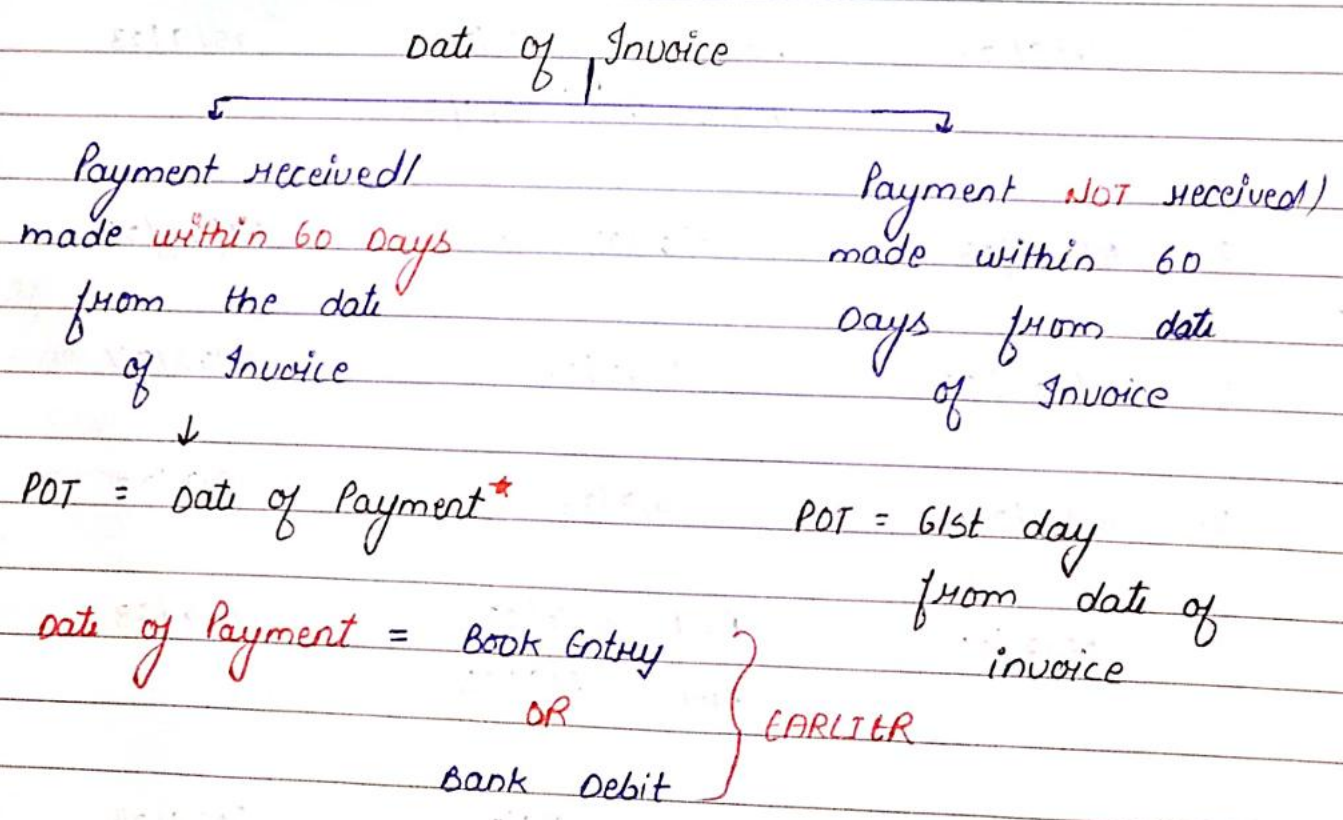
Example - Service provide = 18,000 (June 2023)
 DOC = 22/6/23
 DOT = 28/6/2023
 DoP = 24/6/2023
 Payment Received = 18,900
 900 paid advance → DOT = 25/7/2023

Answer:- Point of taxation → For 18,000 - 24/6/2023
 → For Rs. 900 - 25/7/2023

→ what will be your ans if advance paid is Rs. 3000
 payment → 21,000)
 point of taxation → 18,000 → 24/6/2023
 3000 → 24/6/2023

Section 13(3)

Time of Supply in case of Reverse charge



Example :- DDT = 15/12/23 (2) BE = 18/3/24
 (1) DDP = BE = 4/2/24 BD = 15/3/24
 BD = 6/2/24

Solution :- Case 1 TOS = 4/2/24
 ↳ DDP = earlier one.

Case 2 → TOS = 14/2/24
 ↳ Payment not Made within 60 days

Example :- 2 Date of Invoice = 25/6/2023
 Date of Payment :-
 (1) Date of Book entry = 4/8/23 (2) Date of B.E = 18/9/23
 (2) Date of Bank debit = 8/8/23 Date of BD = 25/9/23
 ↓ ↓
 TOS = 4/8/23 TOS = 25/8/23

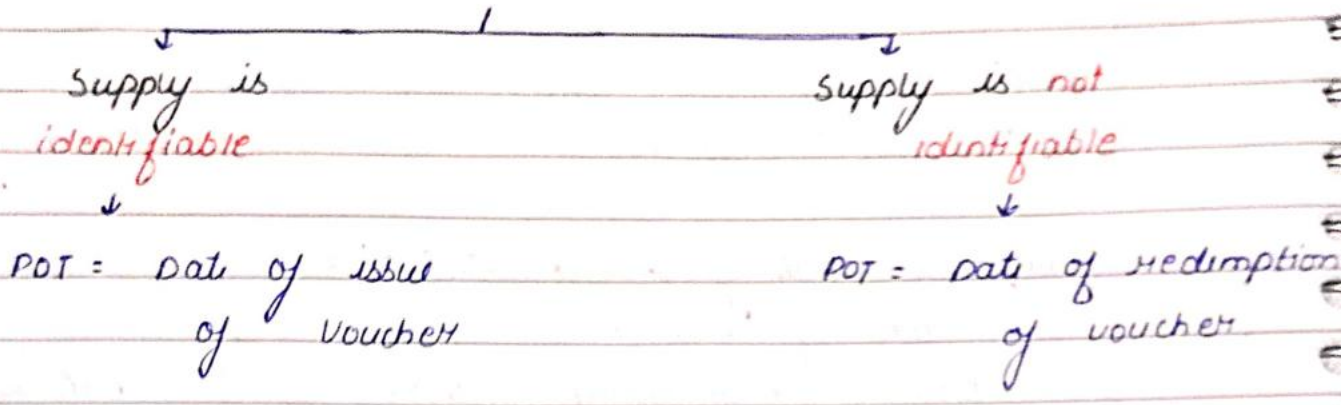
NOTE :- where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be treated as "date of entry in the books of accounts of recipient of supply".

Same for 12(4), 12(5) and 12(6)

Section 13(4)

Time of Supply in case of Vouchers

Vouchers



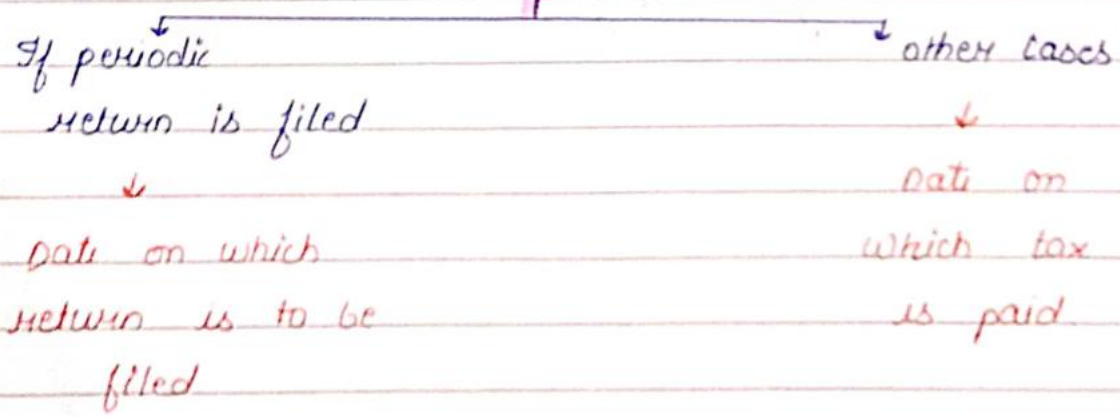
Section 13(6)

POT in case of Interest / Penalty

POT = when receive such additional consideration

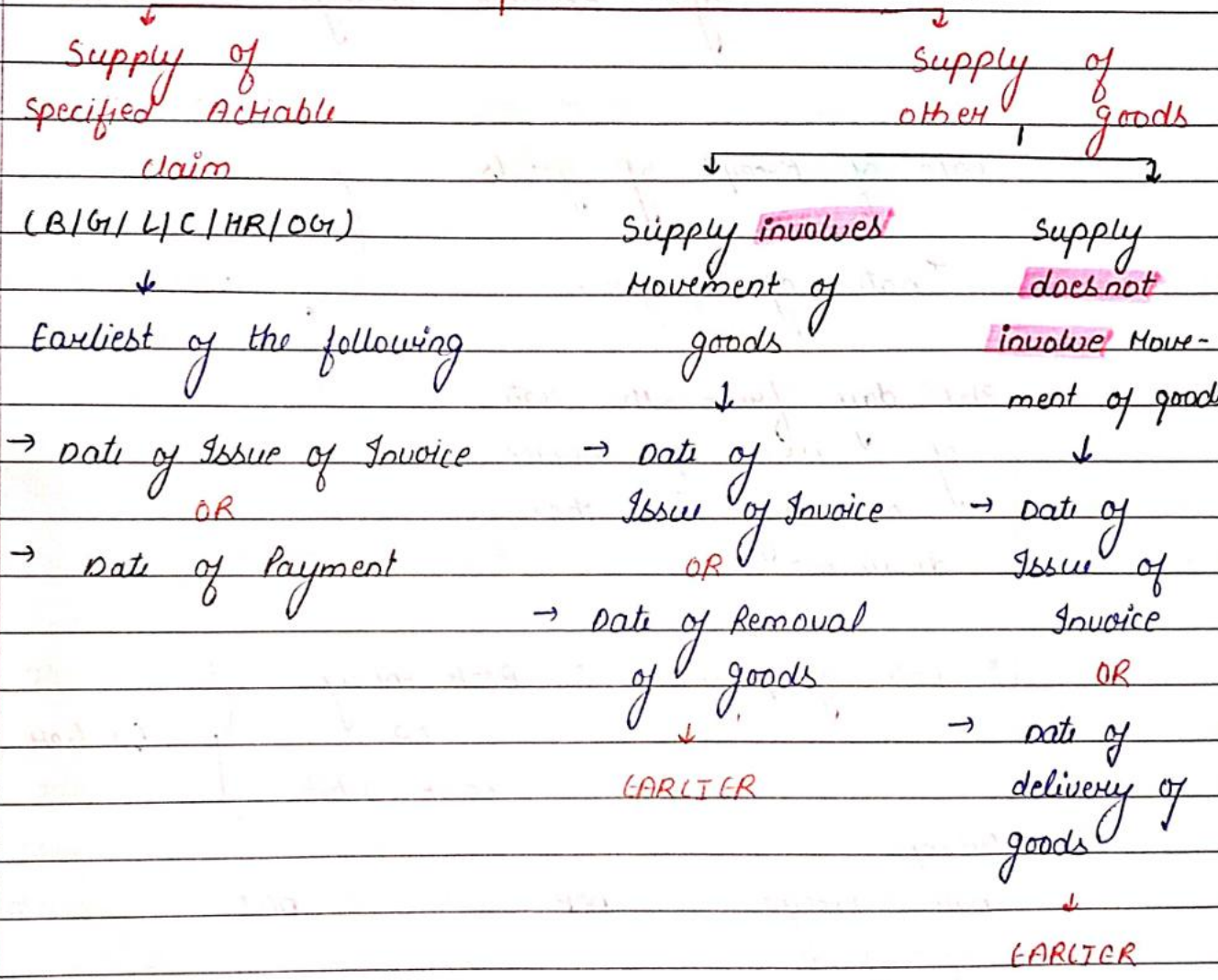
Section 13(5)

Residuary case



Section 12(2)

TDS in case of supply of goods in case of PCM



Example :-

DOT	DOA	DOB	Supply involve Movement	POT
18/11/23	19/11/23	19/11/23	✓	18/11/23
15/12/23	14/12/23	16/12/23	✗	15/12/23
05/03/24	10/3/24	15/3/24	✓	05/03/24
05/07/23	02/7/23	04/07/23	✗	04/07/24

Section 12(3)

Time of Supply in case of supply of goods in case of Reverse charge Mechanism

Date of Receipt of goods

OR
 * Date of payment

OR
 31st day from the date of issue of invoice or any other document.

whichever is earlier.

* Date of payment = Book entry OR Bank debit

Earlier.

Example:-

Date of Receipt of goods	DOP	DOI	ToS
01/07/23	10/08/23	26/06/23	01/07/23
01/07/23	25/06/23	29/06/23	25/06/23
01/07/23	05/07/23	02/07/23	01/07/23
01/08/23	10/08/23	29/06/23	30/07/23
		↳ 31st day	30/07/23