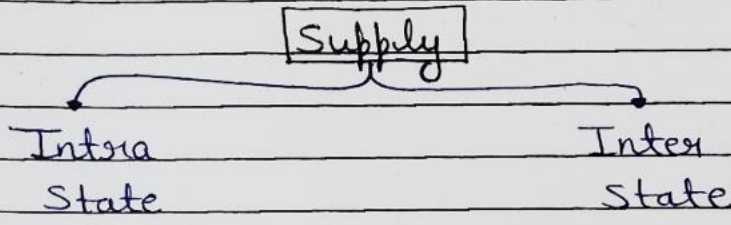
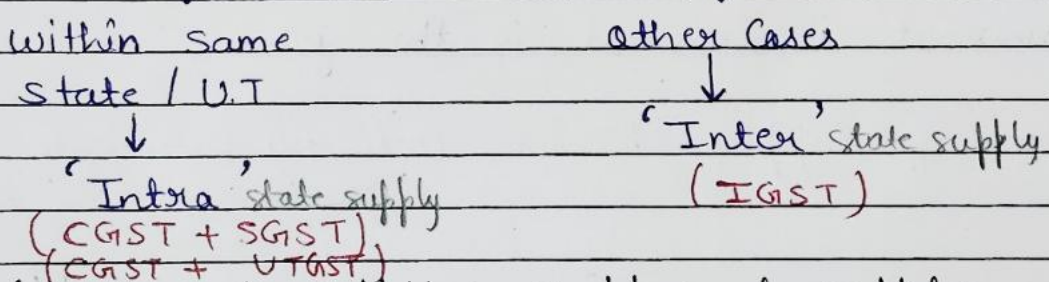


(1.) Place of supply

	<u>CGST Act</u>	<u>IGST Act</u>
7(3) Forward Charge	Sec 7 Supply	Sec 7 Inter state
	Sec 8 Composite & Mixed	Sec 8 Intra
Reverse Charge 7(4)	Sec 9 Charging Sec	Sec 9 Territorial waters
	Sec 10 Composition levy	
	Sec 11 Exemption	



→ location of supplier & place of supply



* location of supplier & place of supply

- (i) MH → MH Intra (CGST + SGST)
- (ii) Laksha dweep → Laksha dweep Intra (CGST + UTGST)
- (iii) MH → MP Inter (IGST) High sea sales
- (iv) MH → Ladakh Inter (IGST) शरत में आते Sale हो गया
- (v) Ladakh → Daman & diu Inter (IGST)
- (vi) Delhi → Delhi Intra (CGST + SGST)
- (vii) Import / Export Inter (IGST)
- (viii) from SEZ to SEZ Inter (IGST)
- (ix) Foreign Tourist Inter (IGST)

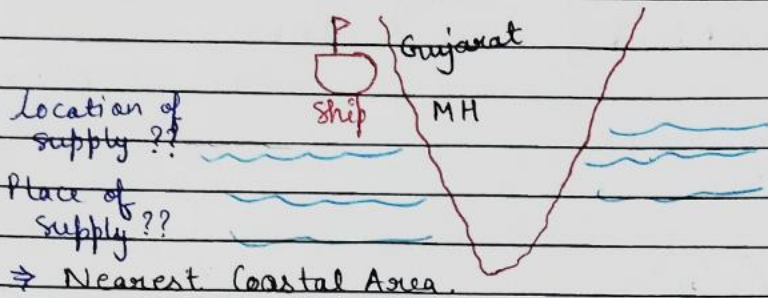
• To supply kahi nai data / If supply defined nai hai → Inter
 ↓
 IGST.

Date.....

Section 9 Territorial water

The location of supplier or place of supply will be the nearest Coastal Area.

Nearest state [LOS & POS]

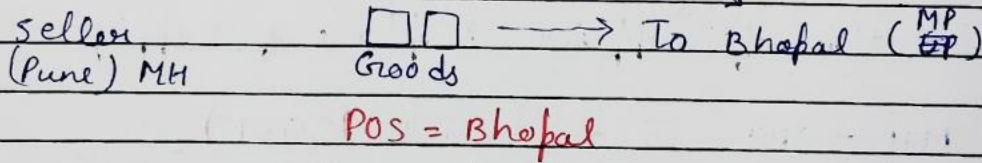


Lec 2 24 Feb

* Section 10 IGST Act

(i) Movement is involved in the goods :

Place of Supply (POS) = ^{जहाँ पे Goods की} Delivery terminate _{अवधि होती}



location of supplier (LOP) MAH
 POS = MP

Inter state
 IGST

(ii) Movement is not involved in the goods :

POS = location of goods at the time of delivering such goods.

Eg



Schedule III says
 ↳ Sale of land & Sale of building is not a supply.
 Sch II
 ↳ If under construction Building ↳ supply of service

classroom is in Delhi

• Electronics / Benches → POS = Delhi

(iii) Buyer of goods → unregistered

not-with-standing the above 2 points [(i) & (ii)]

if

Buyer's address available on invoice


↓

Buyer's Address = POS

Buyer's address not available on invoice

↓

Location of Supplier = POS

Eg Vijay Sales = 
 Mumbai

Customer unreg
 Address → Tamil Nadu
 Address available ✓

POS Tamil Nadu
 LOS Mumbai (MH)

Inter

~~Eg~~ Buyer's address not available

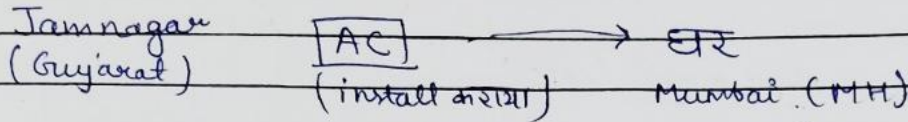
LOS = POS
 Mumbai

∴ Intra state
 CGST

(iv) Installation / Assembly of Goods

Goods bahar se mangle ke apne shra install / Assemble karate

POS = Installation / Assembly



POS = Mumbai

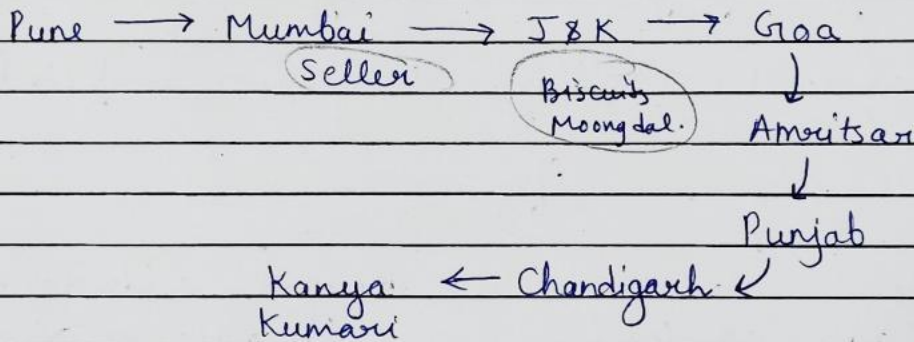
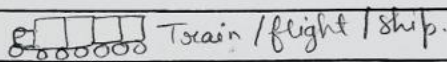
(v) Goods on Board a Conveyance

(चलती जाती में Goods बचे)

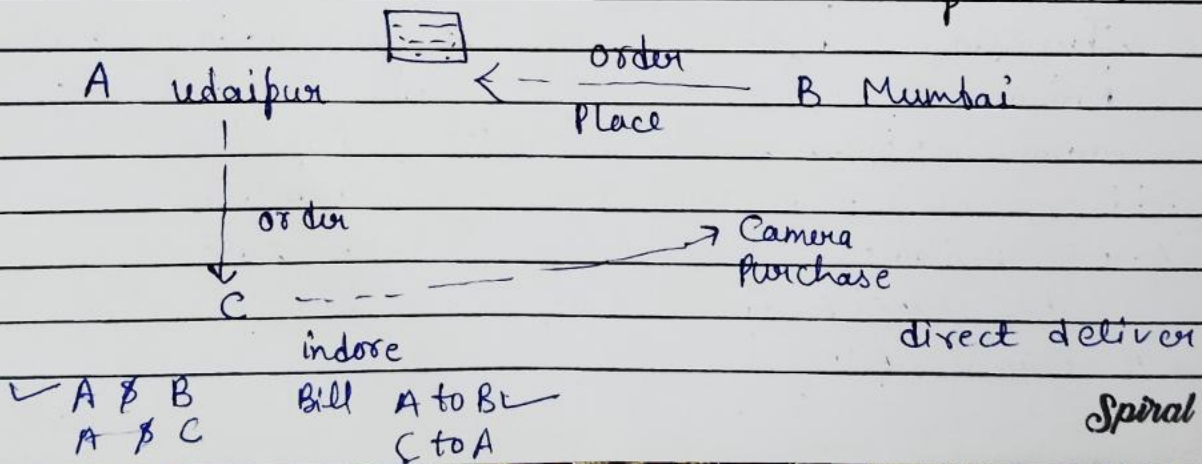
POS = Goods have been kept on Board.

(जहा से Goods चढाए गए होते हैं)

Eg Mumbai = POS

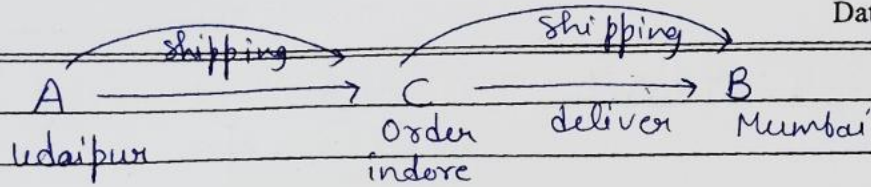


(vi) Bill to ship to Model (other than Through E-Commerce operator)



Billing → Kisi aur ke naam pe
 shipping → " " " "

Date.....



POS = location of 3rd party (the person who has given the instructions) (Jiski balne par goodi transfer hui uski place hogi wo POS)
 i.e. A of Udaipur

A & B Mumbai
 Udaipur

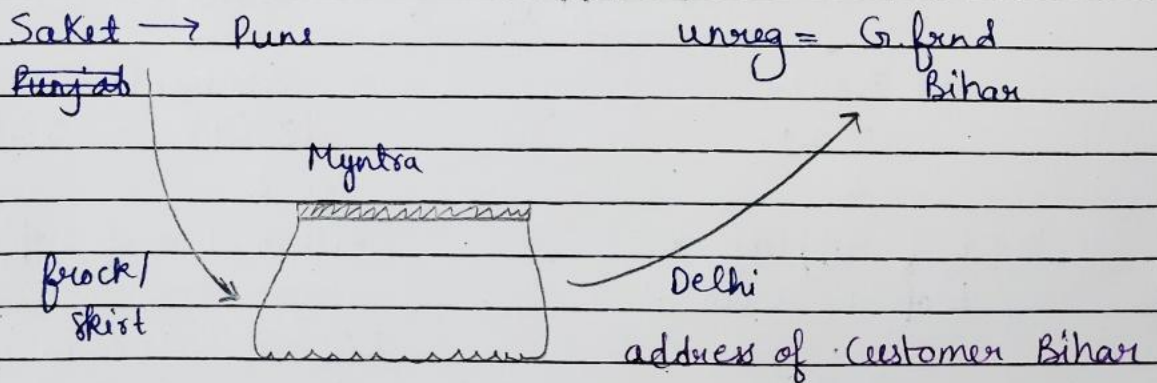
goods delivery terminate = B Mumbai

LOS
 A
 Udaipur

POS = Mumbai

POS = Location of the 3rd party
 • Given the instructions
 • Billing address

(vii) Bill to ship to Model (through E-Commerce operator)



location of supplier
 POS

Delhi }
 Bihar }

Pos ??
 inter state

LO Supplier } Sec 12
LO Receiver } Both India } If any outside India then Sec 13

Date.....

Section II of IGST Act → Goods
Import & Export

(1) Export

Seller India → to South Africa

POS ?? South Africa

POS = outside India

(2) Import

POS = location of importer

Namibia → Mumbai Port → Rahul Jaipur

POS = Jaipur

(Main focus Service Receiver)
Reg @ UnReg

Place of Supplier of Service

Section 12

12(1)



~~LO~~ L. of supplier & L. of Receiver

Bath in India

Section 13

13(1)

IGST Act



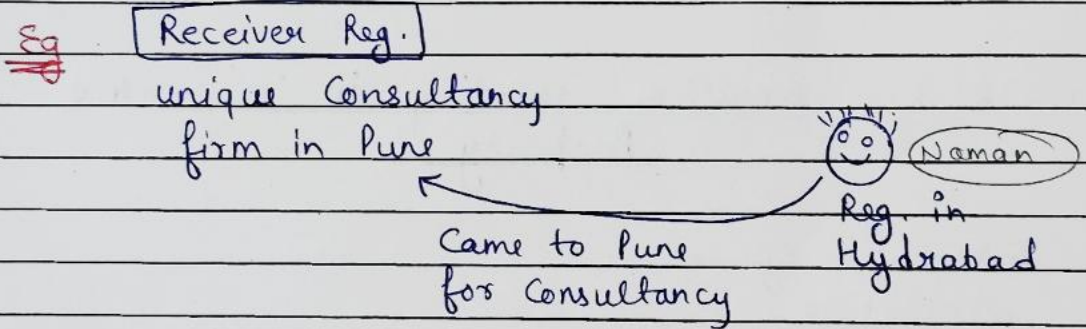
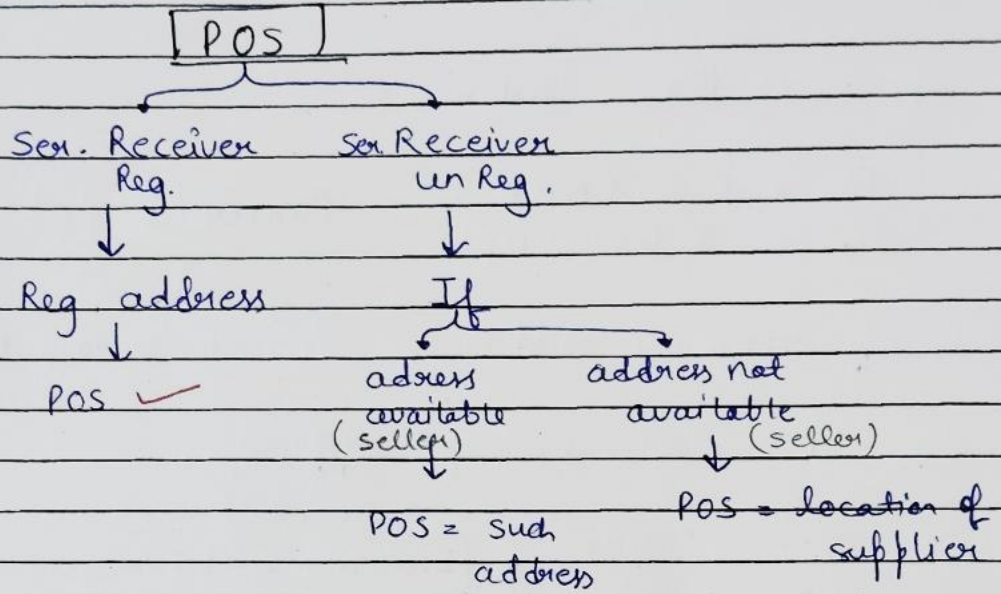
Either LOC of supplier

or

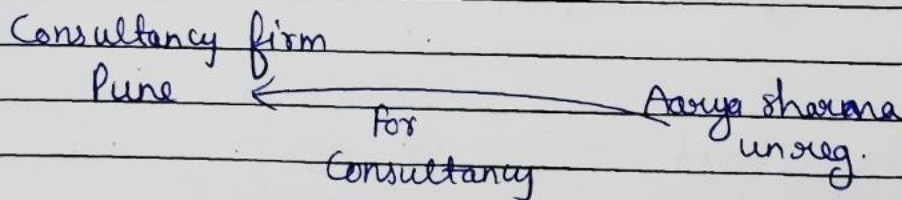
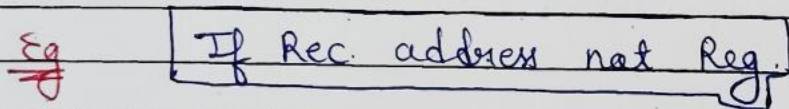
LOC. of receiver is outside India.

(यदि ग्राहक outside India है तो sec 13)

Section 12(2) General section.



POS = Hyderabad (because Rec. is Reg.d)



POS ??

(i) If Receiver address is of Indore & we have the address

POS = Indore

LOS = Pune (MH)

POS = Indore (MP)

Inter, IGST

(ii) If receiver address is not available

POS = location of supplier

LOS = Pune

POS = Pune

Indore, CGST + SGST

Section 12(3) Services relating to immovable property

①

Interior designing

Architect

Vastu Consultancy

Pandit ji

Agent ke through book → Hotel./ Home.

POS = loc of Imm. prop.

②

shub hum abad.
(Pune)

→ agent
(Mumbai)

Hotel Book

Punjab
5 days

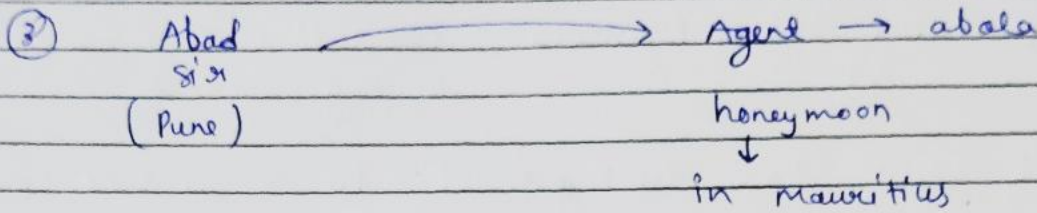
Kashmir
3 days

→ If immo property 2% 2019 12% 42%

Eg. Hotel booking agency

5 days Kashmir, 5 Days Pune

the proportionate distribute karna hoga Date.....



loc of supplier = India ✓

loc of Receiver = India ✓

Imm. Property = outside india ✓

Then POS is.

POS = loc of Receiver Pune ✓

Section 12(4)

- Beauty Parlour,
- Cosmetic surgery,
- Restaurants, Catering,
- Fitness

POS = Place of Performance (उत्पत्ति स्थल)

Section 12(5) Training provide

Service Receiver

Registered

POS = Reg. address

Service Receiver

Un Registered

POS = Location of training

~~Eg~~

Saxita Corporate Trainer Pune (MH)

appointed via

appointed by Trent Ltd. Reg. in Mumbai

Says idhar jaha training do. (Trent Ltd office)

To provide Training at Indore (MP)

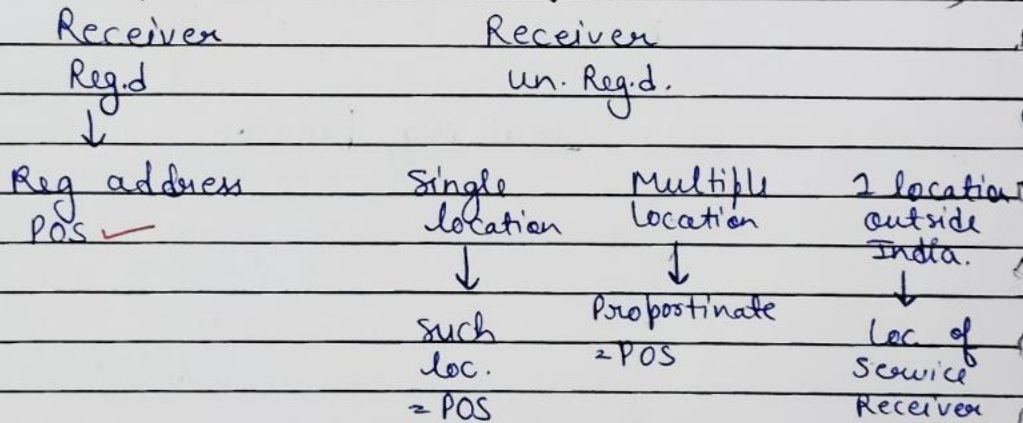
Spiral

- If Torrent Ltd is Registered = POS = Mumbai
i.e. Reg. address
- If Torrent Ltd is unRegistered = POS = Indore (MP)
i.e = location of Providing Training.

Section 12(6) Admission to Events (going/attend the event)
POS = location of such event

Eg Movies / sports / Concerts etc → Tickets.

Section 12(7) Organization of Events (organise the event)



Eg

Organiser is from Rajasthan

Events Org. for.

Date.....

1st

Kapil sharma

(Reg in Mumbai)

If Receiver \rightarrow Reg.
Pos \rightarrow loc of Receiver.

2nd

Anubhav singh
Bassi.

(un. Reg.)

(from Chandigarh)

(I) Event at Punjab
Pos \rightarrow Mumbai \rightarrow Punjab

(II) Event at Punjab &
~~Mu~~ Chattisgarh
Punjab.
3 events &
⊕ Chattisgarh
2 events.

Pos \rightarrow Mumbai \rightarrow Both prop. Basis
(proportionate)

(III) Event at New York.
Pos \rightarrow Mumbai \rightarrow Pos = loc. of receiver.
'Chandigarh'

Section 12(8) Transportation Services goods

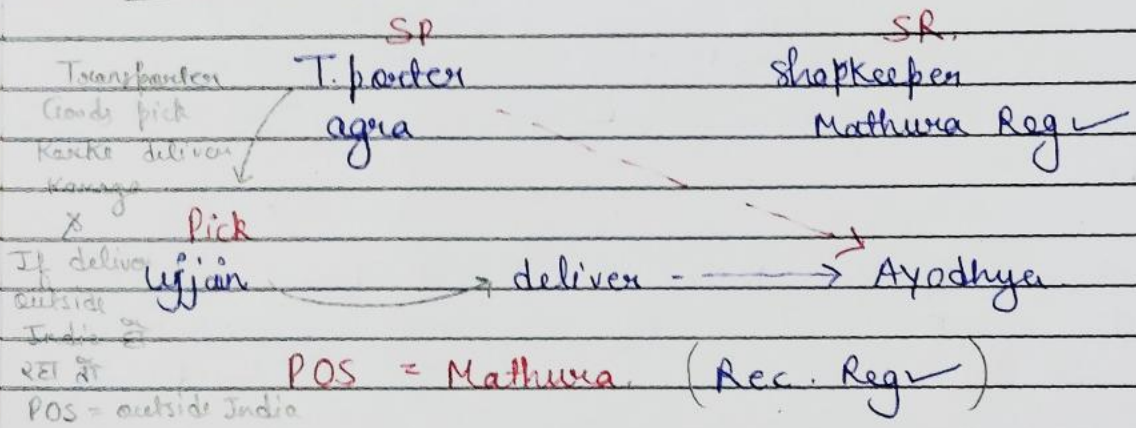
S. Receiver Registered

S. Receiver unRegistered

POS = Reg. address

where goods are handed over for Transportation.

Case 1



Case 2

In the above case shopkeeper is unreg. (UETI REI Transporter ko bala tha Goods ko pick Karne)

where the goods are handed over for Transportation

POS = Ujjain

Section 12(9) Transportation of passenger

S. Receiver Reg.

SR un reg.

(UETI REI just REI dete)

POS = Reg address

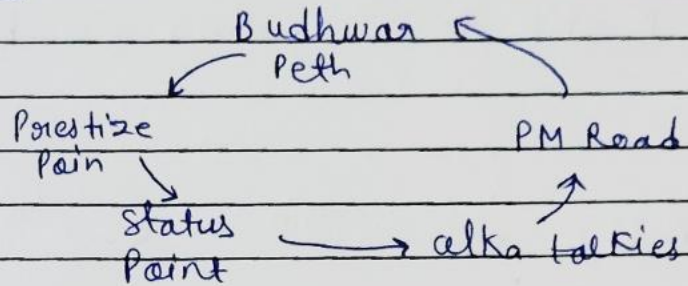
Case 1 = POS = Loc. of ~~embarkment~~ Embarkment

POS → Pune to shirdi

POS = Pune

Case 2 location of embashment not known

Eg

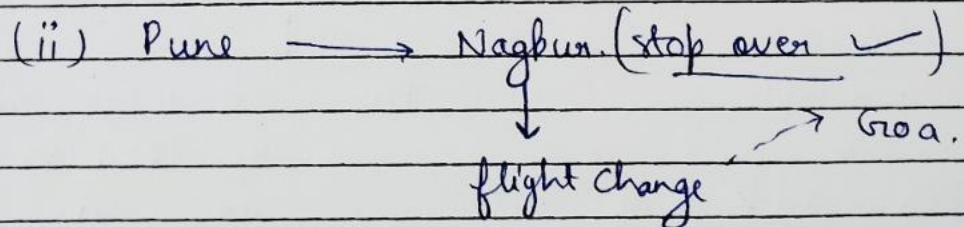
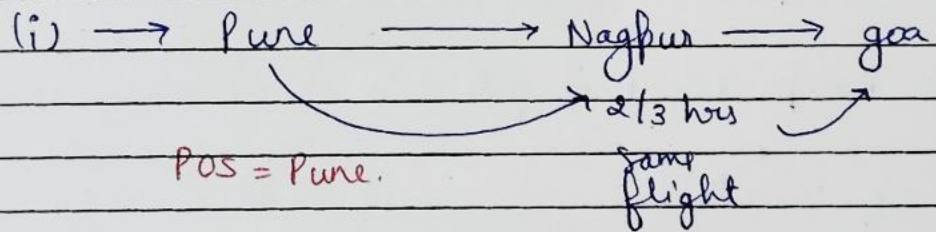


POS = general station

address = avail → add → POS
 avail add.net = loc = POS
 avail ← of supplier.

Case 3 un Reg.

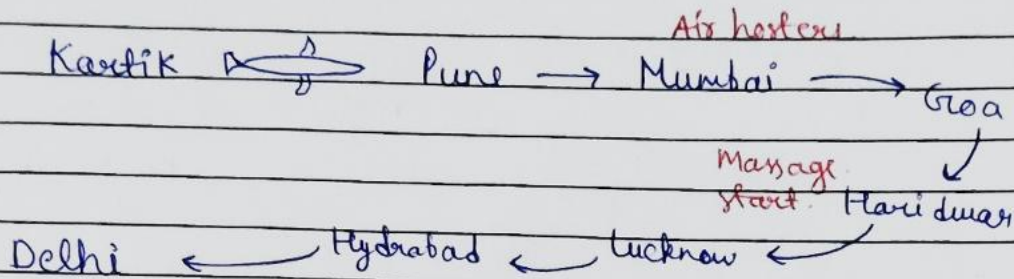
Continuous Journey → stop over X



- Pune to Nagpur
- Nagpur to Goa.

POS = Pune }
 POS = Nagpur. } If flight change both are consider

Section 12(10) Services on Board a Conveyance
(चलते गाडी में supply/service देना)



POS = first scheduled point of departure
(जहाँ से गाडी start हुई चलना)
(no matter passenger कौन से गाडी बँडा है)

Section 12(11) D.T.H. / Recharge / wifi / vouchers

(a) POS mixed Connection = location of installation
(Tata sky / wifi etc.)

(b) POS Postpaid Services = Billing address of Receiver

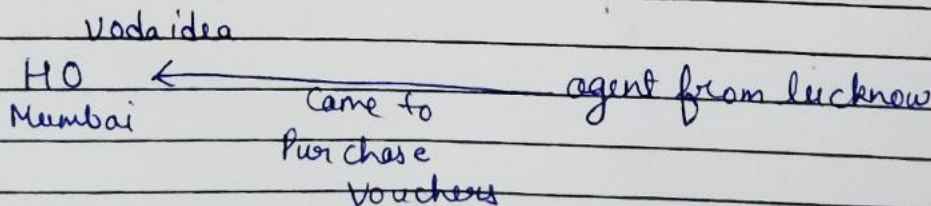
(c) Prepaid Payments (Vouchers)

(Sec 12(2))

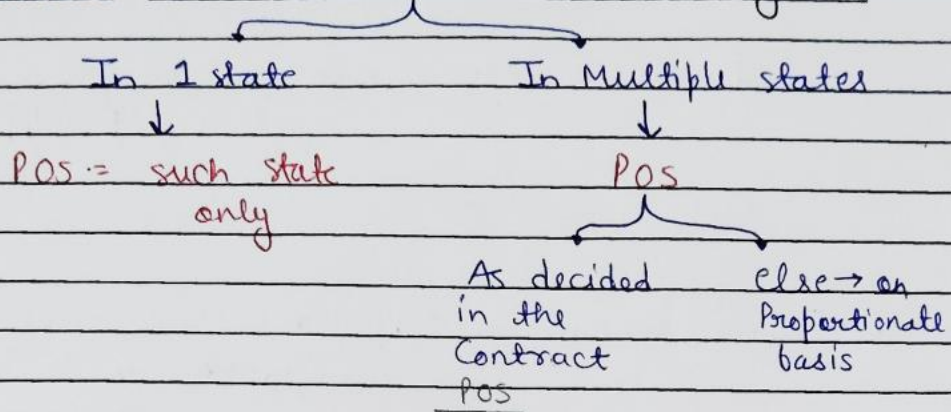
if agents / distributors address is available
↓
POS = address of such distributors

if address is not available
↓
POS = loc. where amt is Received on Vouchers are sold.

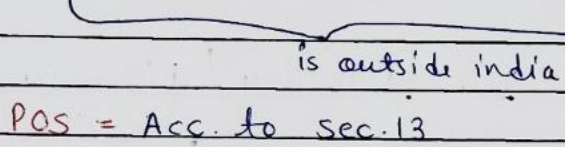
Eg



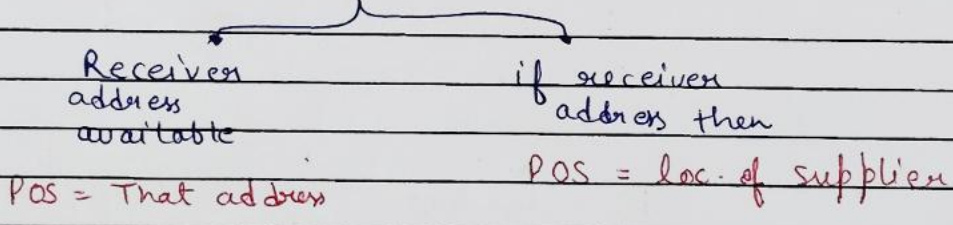
Section 12(14) Advertisement services to govt.



Section 13(1) Either loc. of supplier or loc. of Receiver (If anyone is)

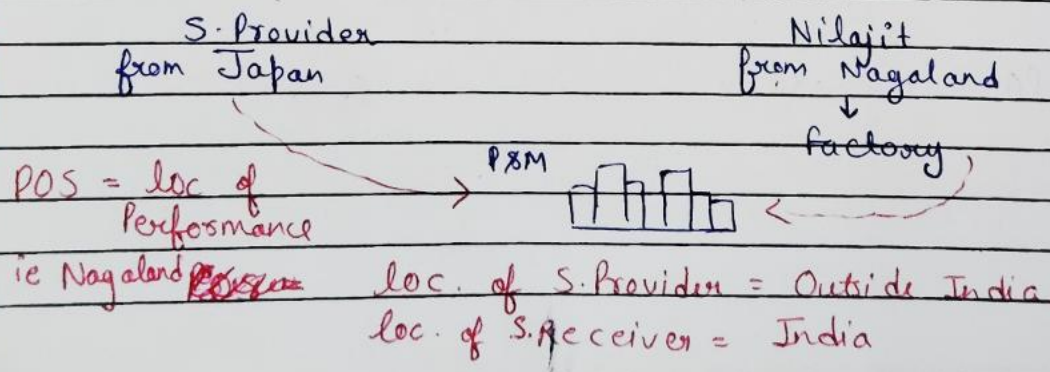


Section 13(2) General section (Services provide)



Section 13(3) Specific Cases

① Goods -> Physically present



② Person → Physically present

Russian
trainika

Harsh
Yoga

30 days → Haridwar
Yoga sessions

loc SP = out India

loc SR = in India

POS = loc. of performance = Haridwar

③ Goods → Not physically present

Ishaan
from Mumbai

Mobile २२२११

Spain →
Johnny

Application
□ (Any desk)

loc of SP = out India
loc of SR = India

POS = loc of such
goods, Mumbai.

④ Exception

Elon Musk
Tesla New York
New York

Pune →
Harsh

वापिस मैल

repair
Test drive

loc SP = Harsh (Pune)
loc SR = Elon Musk (US)

POS = Gen Sec 13(2)
rec add rec add
POS = such add Spiral Loc = POS

Section 13(4)

Imm. Property

POS = loc. of Imm. prop.

Section 13(5)

Events attend / organise

(Ticket)

POS = loc. of event

Section 13(6)

Specific Cases / Imm. prop.

13(3)

Imm. prop.

13(4)

Admission to

events / organise

13(5)

to events.

Multiple loc. → Even if any 1 location is in India

POS = India.

Eg

Agent
Ukraine

→

Hotel
Book

Russia
Ukraine
China
J&K.

POS = J&K.

Section 13(7) Multiple location

Also in India, Multiple loc.

Agent → Afghanistan
Switzerland
Punjab
Chandigarh

4 Nights
7 Nights

11 Nights.

4:7

POS = India = Proportional basis

Date.....

Section 13(8) Banking Services / Intermediary
(Agent)

POS = location of supplier

• On Rent Aircraft Vessel = POS = Gen sec 13(2)

• On Rent means of Transport including
(Cars / Trucks / Yacht)

upto 1
Month



POS = loc of
supplier

> 1 Month



POS = Gen. Sec.
13(2)

Section 13(10) Passenger Transportation Service

POS = location of embarkment

Section 13(11) Services on board a Conveyance

POS = first scheduled point of departure

Section 13(12) OI DAR

Online information & database access or
Retrieval services (yt, netflix, online gaming etc)

POS = location of Receiver.

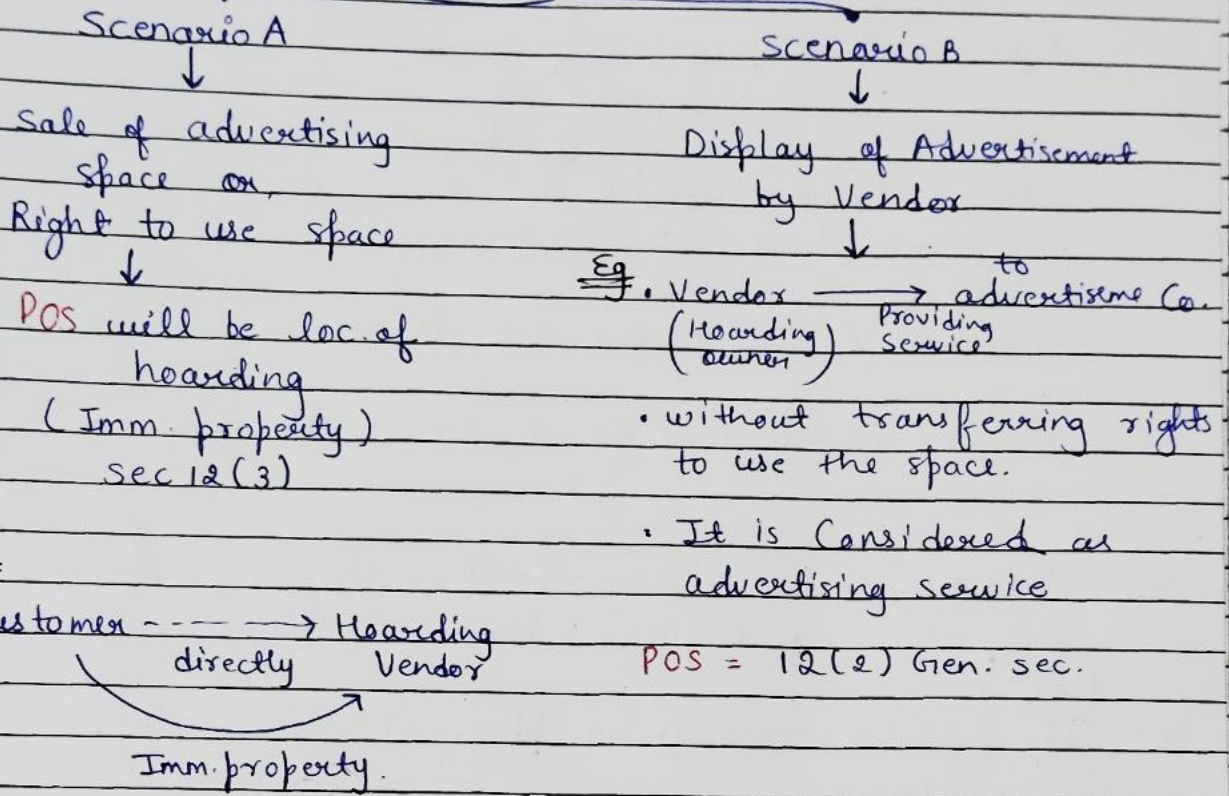
Location of Receiver will be considered as India if any 2 of the below 7 conditions gets satisfied.

दो 2 contradictory ho gyi toh LoR = POS

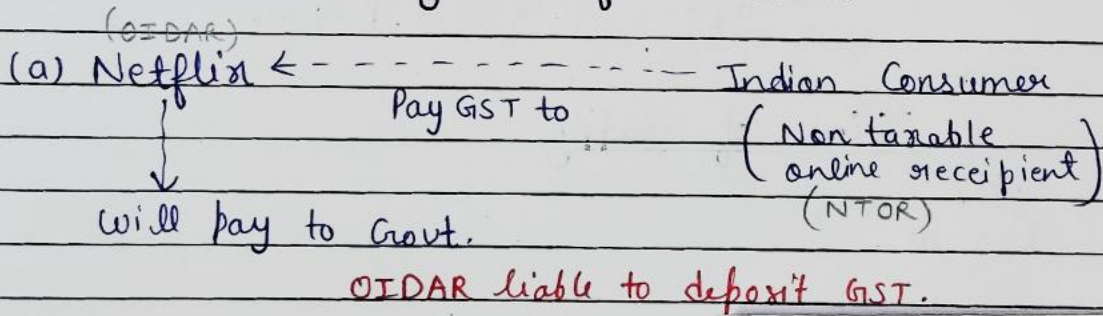
- Address provided is of India
- Billing address is of India
- Debit Card / Credit Card etc is issued in India
- IP address is of India
- Bank from which amt is deducted is of India.
- Country Code of SIM Card is of India
- Fixed land line through which service is received is of India.

(SIM = Subscriber identify module)

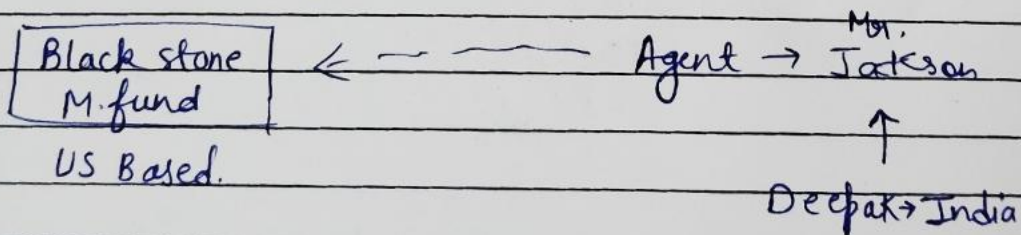
Classification regarding Advertisement



* Section 14 ^{Tax by} Payment of 1 OI DAR



(b) Intermediary responsible



ideally GST pay = Agent responsible.

(c) Agent not responsible if :-

- Decision making authority (X) *nai hai agent ko paas*
- Amt. Charge (X) *nai karta agent*
- Allotment decision (X) *nai*
- Deliver (X) *nai*
- Terms & Conditions etc (X) *nai*

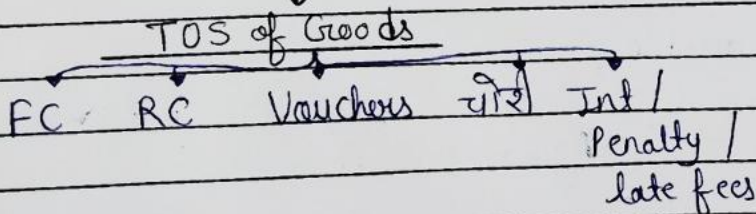
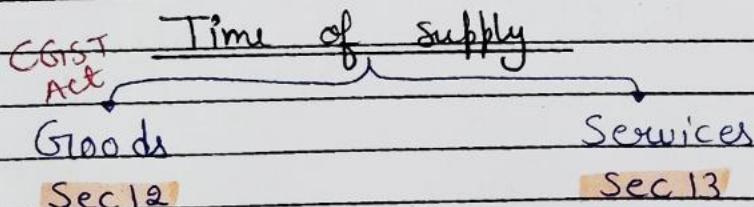
then Blackstone mutual fund responsible.

(d) OIDAR to register itself in India through simplified Reg. Regime Scheme.

But,

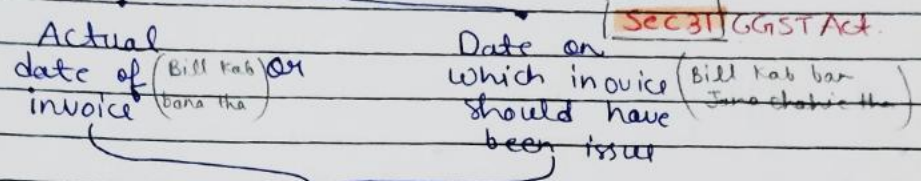
~~(e)~~ If OIDAR → India physical presence

then his representative will pay GST



Time of Supply of Goods

(1) Forward Charge



TOS = Earlier

Active invoice 5 Oct 2023
 invoice should be issue 20 Sept 2023
 TOS = Earlier
 20 Sept 2023

Section 31 CGST Act Date on which invoice should have been issued (Goods)

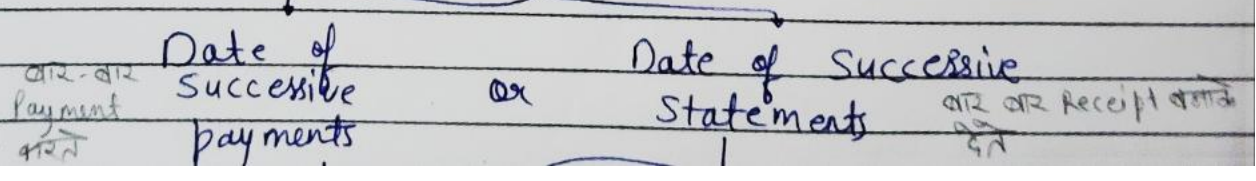
(A) Movement is involved in the goods → Time of Removal of Goods from the Premises (Bill ban jana chahie)

If goods movement involved → Jis din goods premises se bahar nikle.

(B) Movement is not involved in the goods → Time of handing over possession of the goods

Tab Bill → Jab samne wale ko goods ka possession de dia → Tab Bill ban jana chahie

(c) Continuous supply of Goods (OTR-OTR goods)



Newspaper 15 day or 15 days
 or
 25 days Pay.

(D) Sale of approval basis

Date of Supply (acceptance by buyer) UTD Buyer Ka acceptance aa gya or Expiry of 6 month from the date of removal from premises UTD Shop se Goods niklo 6ET 27 6 month
 Earlier (UTD Bill Ban Jana chahie)

Lec 7 28 Feb afternoon

* Sale of Goods on Sale or approval basis

Eg

find date on which invoice should have been issued?

	(I)	(II)
Goods Sent on	10 July 24	10 July 24
Acceptance rec. on	11 Nov 24	10 Feb 25

11 Nov 2024 Q. Lab 2025
 10 Feb 2025
 (I) 10 July 24 + 6m → 9 Jan 2025
 Earlier.
 11 Nov 2024

(II) 10 July 24 + 6m

9 Jan 25

Acceptance = 10 Feb 24

Earlier

9 Jan 2025

Que Goods sent to the Customer on 4th Aug 2024
 He rec. the goods on 2 Sept 2024
 Invoice raised on 25 Aug 2024
 Amt rec. on 28 July 2024
 Find TOS supply

As per the ^{relevant section.} section 12 of the ^{respective Act} CGST Act, 2017 in
 Case of Goods sold on forward charge basis
 the time of supply is earlier of :-

- Actual date of invoice.
- Date on which invoice should have been issued as given in section 31 of the CGST Act.

~~As~~ As per Section 31 of the CGST Act
 in case movement is involved in the goods
 the invoice should be raised on the date of
 removal of goods from the premises

In the given case goods are sold on forward
 charge basis and movement is involved in the
 goods, so, the time of supply (TOS) of goods
 would be earlier of :-

- Actual date of invoice = 25 Aug 2024

(b) Date of removal of goods from premises i.e. date = 4 Aug 2024 on which invoice should have been issued.

∴ TOS in this case is 4 Aug 2024

Que Goods sold on sale or return basis sent to the customer on 21st July 2024
Acceptance received on 25 Jan 2025
Invoice received on 24 Jan 2025
Amt received on 31st Jan 2025
Find TOS in the given case.

As per section 31 of the CGST Act, if goods are sold on sale or return basis the invoice should have been issued earlier if:-

(a) Date of supply acceptance of goods
or

(b) Expiry of 6 months from the date of removal of goods from premises

Now in the given case the goods are sold on forward charge basis on sale or return basis & so, the invoice should have been issued as earlier of:-

(a) Date of acceptance = 25 Jan 2025
or

(b) Expiry of 6 months from removal from premises = 20 Jan 2025

Date.....

21st July 2024 + 6 months,

So, invoice should have be issued on 20 Jan 2025

Now the TOS is earlier of the above date
i.e. 20 Jan 2025 or Actual date of invoice
i.e. 24 Jan 2025

\therefore TOS = 20 Jan 2025

- ↳ Actionable claim → Information de sakte hai, claim kar sakte court mai jake
- ↳ specified Actionable claim → betting, gambling, lottery, Casinos, horse racing, online money gaming.

Date.....

Scenario

* T.O.S of Goods → specified Actionable claim

↳ Payment kab hua ye bhi dekhna hai

For TOS → Date of payment is also checked in this case in forward Charge.

⇒ If Money use Advance
↳ TOS.

Eg

→ supply.

lottery, betting, gambling etc
online gaming, Casino.

Payment 5 Oct 2024

∴ TOS

earlier ie 5 Oct 2024

Invoice 11 Nov 2024

(2) Reverse Charge :- [Time of supply of goods → section 12.]

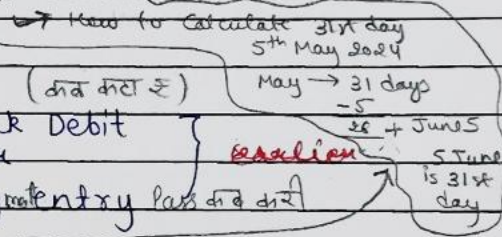
Goods sold under Reverse Charge :-

↳ Given → If not then figure out

T.O.S

- Goods receive
- Date of Payment
- seller invoice + 31st Day (Bill)

Bank Debit
or
Payment entry pass



↳ If services then → 61st day.

One day following the 30 days from the date of invoice by the seller.

Que Goods are sold on Reverse Charge basis
Goods were sent to the Consumer on
23rd June 2024

Rec. by the Customer on 28th June 2024

Bill was raised on 22nd May 2024

Bank Debit of Customer 3rd July 2024

Pay entry by Customer 6th July 2024

find TOS of Goods

Qus kerc kato chaliga ki Reverse charge basis hai → Given, if not then
given Goods table
Ch-3 { Cotton, silk,
agricultur. etc
Date.....

As per section 12 of the CGST Act, if the goods are sold on Reverse charge basis the T.O.S will be earlier if :-

- (a) Date on which goods are received by the buyer
- (b) One day following the 30 days from the seller's invoice
- (c) Date of payment by the buyer which is earlier if :-
 - (i) Date on which amt gets debited from the bank
or
 - (ii) Payment entry ~~is~~ passed by the buyer.

Now in the given case the goods are sold on Reverse charge basis so the TOS will be earlier if :-

- (a) Goods reced by buyer = 28 June 2024
- (b) 31 days from seller invoice = 22 June 2024

22 May 2024 + 31 days

(c) Date of payment, earlier of = 3 July 2024

- (i) Bank debit = 3 July 2024
- (ii) Payment Entry = 6 July 2024

∴ TOS is earliest of above 3 dates i.e.
22 June 2024.

lec 8 3 Mar

Que Goods sold on R.C. basis

Sent to Consumer on 17 Oct 24

Rec. by Customer on 28 Oct 2024

Seller's invoice on 11 Oct 2024

Bank Debit of Consumer 19 Oct 2024

Payment entry by customer = 4 Nov 2024

Find T.O.S.

Rec	Payment	Invoice
28 Oct 2024	19 Oct	+ 31 st day
	Earliest.	11 Nov.

	11 Oct 2024
Oct 31 - 11	24 days
	+ 11 days

As per Section 12 of CGST Act, if the goods are sold under reverse charge basis the time of supply will be earlier of.

(i) The Date on which goods received by the buyer.

(ii) Date of actual payment which is earlier of

(a) Amount Debit from the Bank Account of the Buyer.

(b) The Date on which Debit entry is passed by the buyer.

(iii) One day following the 30 days from invoice raised.

In this Case Goods are sold on Reverse Charge basis TOS will be earlier of.

(a) Goods received by the buyer (date) = 28th Oct 2024.

(b) One day following the 30 days from invoice raised = 11 Nov 2024.

i.e (11 Oct + 31 days)

(c) Date of actual payment which is earlier of 19 Oct 2024.

- Amount debited = 19 Oct 2024
- Bank entry = 4 Nov 2024

∴ TOS will be 19th Oct 2024.

Exercises (3) Vouchers sold (Time of supply of goods → Sec 12)

Mac donalds

Amazon

Supply is identifiable at the time of issue of the Voucher.

If supply is not identifiable at the time of issue of Voucher

Voucher Sell 13 May use 25 May TOS??

TOS = Date of issue of Voucher

TOS = Date of redemption of Voucher (Job use Karte)

TOS = 13 May

TOS = 25 May

(Time of supply of goods → Sec 12)

Exercises (4) Residual Case (Tax ki chori)

(Tax evasion)

Person registered

Person unregistered

TOS ??

TOS = Date of payment

Monthly / Quarterly → Tax evasion

Eg June 2024 = Tax evasion

Due date of return

Nov 2024 = Notice

filing i.e. GSTR 3D

11 Dec = Payment

Generally = 20 of the next month

TOS = 11 Dec

Eg June 2024 GST evasion

Notice Nov 2024

TOS = June evasion 20 July

GST payment

Debit (5) late fees / interest / Penalties

$$\therefore \boxed{\text{TOS} = \text{Actually Receive}}$$

Eg

Goods ₹ 5 lakh

GST @ 12%

Amt received late from the Customer and he also paid interest of ₹ 15,000 on 11th Nov 2024.
Goods were sold on 5th Aug 2024
Find TOS ?

$$\text{TOS} = 11 \text{ Nov } 2024$$

GST amt = Inclusive

$$\frac{15000}{112\%} = \text{penalty} = 13392.85$$

$$\text{Diff. } 15000 - 13392.85$$

$$\text{GST} = \underline{\underline{1607.15}}$$

(1)

Tax pay = Supplier/Service Provider Date.....

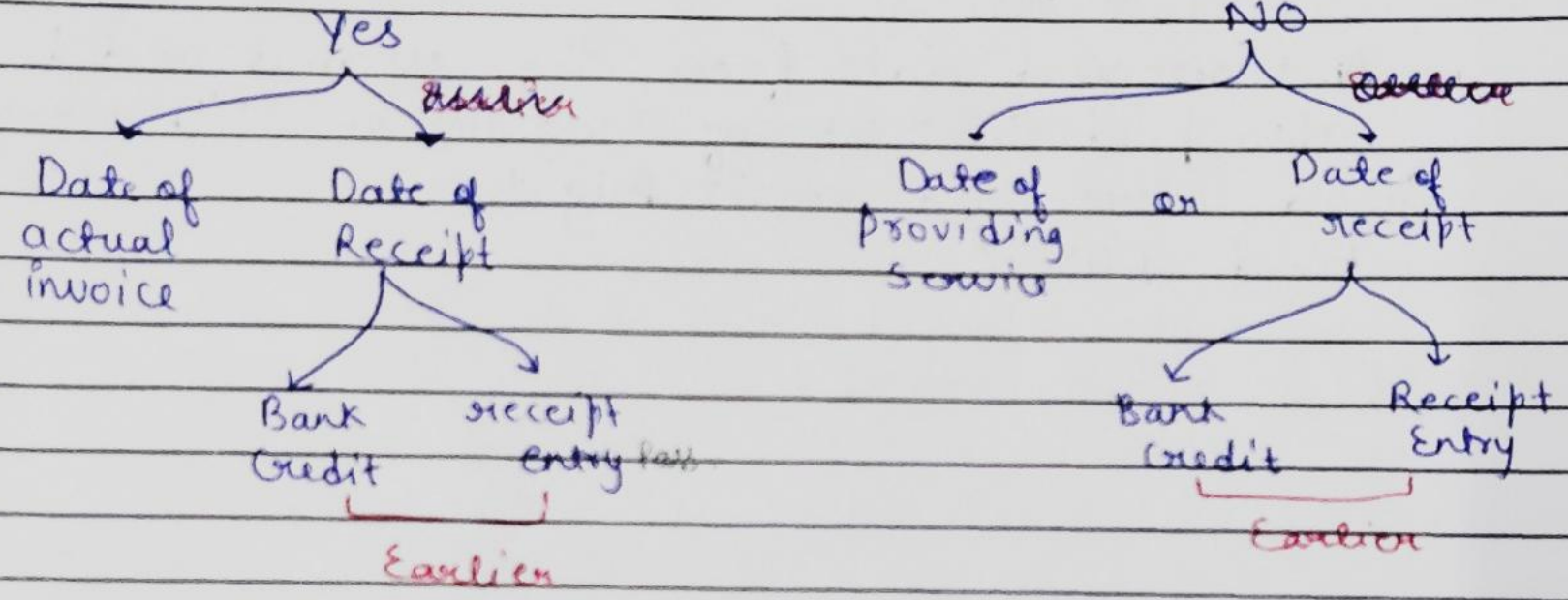
* TOS of Services forward charge

(within time bill bana hai ki nai bana)

whether invoice is raised within time??

Bann Jana charge

[30 days / 45 days]
[Banks / NBFC's]



Q1 Services of AC repairing provided to unique on 4th Feb 2025 by LG Service Centre.

Bank Credit on 23 Feb 2025

receipt entry on 1 March 2025

Find TOS if invoice is issued on

Case 1 25 Feb 2025

Case 2 13 Mar 2025 (4th Feb)

As per section 13 of the CGST Act, 2017 in Case services are provided on Forward Charge basis the TOS is dependent upon whether the invoice is issued within time or given in section 31 of the CGST Act.

(1) If invoice is issued within time i.e. 30 days from providing service, the TOS is earlier of :-

(a) Date of Actual invoice
or,

(b) Date of receipt, which is earlier of :-

(i) Bank Credit or

(ii) Receive entry.

(2) If invoice is not issued within time, the TOS is earlier of :-

(a) Date of providing service or

(b) Date of rece, which is earlier of :-

(i)

(ii)

Now in the given case.

Case 1

- Service provided on 4 Feb 2025
- Invoice issued on 25 Feb 2025

or or,

So, Invoice is issued within time, i.e., 30 days from providing service

$4 \text{ Feb} + 30 \text{ days} = 6 \text{ March or before}$

∴ TOS will be earlier of

(a) Date of invoice 25 Feb 2025

or

(b) Date of receipt 23 Feb 2025

Earlier of :-

- Bank Credit = 23 Feb 2025
- Rec. entry = 1 Mar 2025

∴ TOS 23 Feb 2025

Case 2

Invoice is not issued within time i.e. within 30 days.

- Providing service = 4 Feb 2025
- Invoice = 13 Mar 2025

So, TOS is earlier of :-

(a) Date of providing Service = 4 Feb 2025

(b) ^(a) Date of receipt = 23 Feb 2025

(as calculated in Case 1)

∴ TOS on 4 Feb 2025.

Q2 Multiple Payments

Services provide 11 Nov 2025 = ₹ 6,00,000

Invoice issue 28 Nov 2025

Payment receive 4 lakh → 3 Nov

2 lakh → 11 Dec

Service provided on 11 Nov & invoice is issued within time.

i.e. within 30 days

So, Earlier of Date of invoice & Date of payment will be the TOS.

But multiple payments have been made. So TOS.

Invoice
28 Nov

VS

Payment 6l

4l

2l

3 Nov 2025

11 Dec 2025

4l = 28 Nov VS 3 Nov = 3 Nov

2l = 28 Nov VS 11 Dec = 28 Nov

Q3 SP on 11 Oct 2025
 Receipt entry 13 Oct 2025
 Bank Credit 5 Oct 2025
 Invoice issued on 25 Oct 2025
 Find TOS

As per Section 13 of CGST Act. In Case Services provided under forward charge the time of supply would be depend on the Condition that invoice should issued within time as per Section 31.

As per the Section 31 of the CGST Act, if Invoice issued within time i.e within 30 days from the date of providing Services, so, the TOS is earlier of

- (i) Date of actual invoice
 (ii) Date of receipt earlier of $\left\{ \begin{array}{l} \text{Bank Credit} \\ \text{Receipt Date entry} \end{array} \right.$

If the invoice is not issued within 30 days then TOS would be earlier of

- (i) Date on which service is provided
 (ii) Date of receipt, earlier of $\left\{ \begin{array}{l} \text{Bank Credit} \\ \text{Receipt entry} \end{array} \right.$

In this Case

- Service provided on = 11 Oct 2025
- Invoice issued on = 25 Oct 2025

The invoice issued within 30 days from the Date of providing service

(i.e 11 Oct + 30 days) $20 + 11 = 11 \text{ Nov } 2025$ or $11 \text{ Oct } 2025$ before

Time of supply, earlier of,

- (i) Date of actual invoice = 25 Oct 2025
 (ii) Date of Receipt

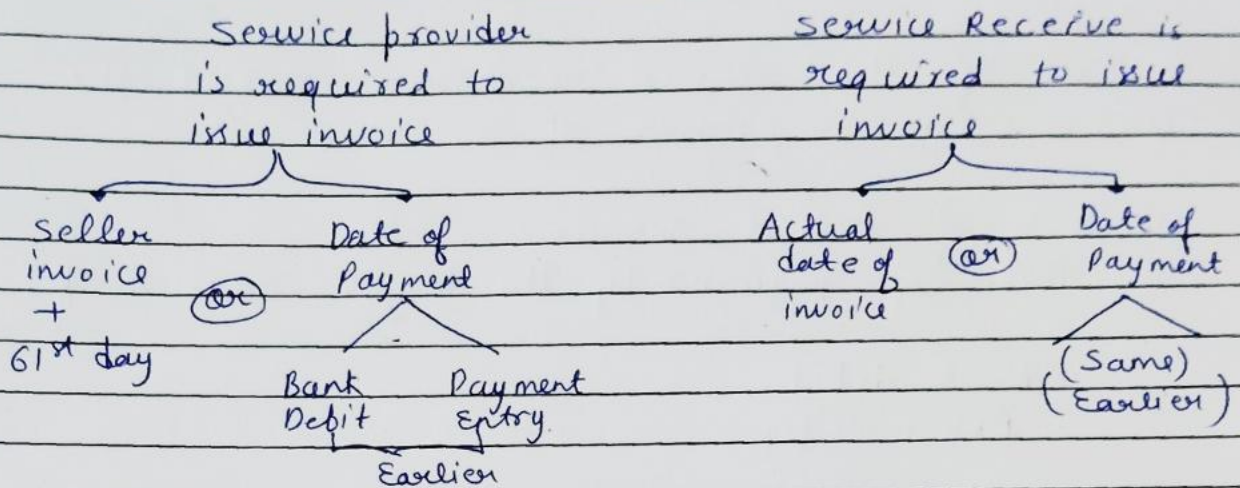
which is earlier of :-

- Bank Credit 5 Oct 2025
- Receipt entry

\therefore Time of supply
 = 5 Oct 2025 2025

Spiral

Date..... → Receiver → Party
①
②
Section 13(2) TOS of services = Reverse charge



Ques SP on RC basis on 17th July 2025
Invoice raised by supplier on 10th July 2025 (+ 61st day)
Bank Dr. of receiver on 17 Sep 2025
Pay. entry of receiver 20 Sep 2025

Find T.O.S.

As per the section 13 of the CGST Act, in case service provided under Reverse Charge basis the time of supply is basis on the condition that whether the invoice is issued by the supplier or it is issued by the buyer.

In case service provider is raised the invoice.

TOS is earlier of :-

(i) 61 days from the Date of invoice issued by the seller.

(ii) Date of payment of the buyer, earlier of

Date.....

(a) Bank debit

(b) Debit entry

In Case of the service receiver is raised the invoice TOS is earlier of :-

(i) Date of Actual Invoice

(ii) Date of payment by the buyer, earlier of :

• Bank debit

• Debit entry

In this case Invoice is issued, raised by the supplier, so TOS is earlier of

(i) 61 days from the Date of invoice raised by the supplier = (10 July \oplus 61 days) 9 Sep 2025

(ii) Date of payment = 17 Sep 2025

₹

Bank Debit = 17 Sep 2025

Pay entry = 20 Sep. 2025

\therefore TOS = 9 Sep. 2025.

Que SP of Reverse charge basis
 Invoice issued ~~on~~ by supplier on 3rd Jan 2025
 Bank Debit on 6 Mar 2025
 Pay. entry on 7 Mar 2025

As per the section 13 of the CGST Act, in case services provided under Reverse charge basis, TOS is depend on whether the invoice raised by the supplier or by buyer.

If invoice raised by the supplier, TOS

(i) 61 days from the invoice raised.

(ii) Date of payment by buyer, Earlier of

(a) Bank Debit

(b) Payment entry

If invoice raised by the ~~serv~~ receive of Service, TOS,

(i) Date of actual invoice

(ii) Date of payment, earlier of $\left\{ \begin{array}{l} \text{Bank debit} \\ \text{Payment entry} \end{array} \right.$

In the given case, Invoice issued on 3 Jan 2025 by the supplier, So TOS is earlier of

(i) 61 days from the Date of invoice issued.

(3 Jan \oplus 61 days) = 5 Mar, 2025

Date.....

Que services provided on R.C. basis by Aditya to Devang on 7 Oct 2025. The invoice is issued by Devang on 17th Dec 2025

Payment entry by Devang on 24 Dec 2025 & Bank Debit of Devang is on 3rd Jan 2026.

Find T.O.S.

As per section 13 of the CGST Act, 2017, if service are provided on Reverse Charge basis & invoice is issued by the receiver, then TOS will be earlier of :-

(a) Date of Actual invoice of the receiver
(or)

(b) Date of Payment by the receiver by, which is earlier of :-

(i) Amt debited from the bank (or)

(ii) Payment entry passed by the buyer

In the given case services are provided on R.C. basis and invoice is issued by receiver, therefore TOS will be earlier of.

(a) Actual date of invoice 17 Dec 2025
(or)

(b) Date of payment, earlier of : 24 Dec 2025

(i) Bank debit = 3 Jan 2026

(ii) Payment entry = 24 Dec 2025

∴ TOS will be 17 Dec 2025

Spiral

Date.....

* Advance Amount upto ₹ 1000

only check
Services → FC ✓
Goods → X

In case of services, if advance is received upto ₹1000 then the TOS will be at the option of the service provider :-

either date of receipt of advance

⊗

Date of next Bill

• if Advance > ₹1000, date of receipt will be TOS

Eg Bill issued for providing service ₹7700
Payment rec. from Customer ₹8,000 on
11 Nov 2025

Next Billing date is 5 Dec 2025
Find TOS of advance amount.

Advance amount 3000
less than equal to 1000 → Yes

∴ TOS is at the option of the supplier

Receive 11 Nov 2025 }
⊗ } Decided by supplier
Next Bill 5 Dec 2025 }

Eg If in the above case payment would have been ₹9000. Find TOS of adv. amt.

$9000 - 7700 = 1300 \text{ rs.}$
 $> 1000 \text{ rs}$

TOS = Date of receipt = 11 Nov 2025

* Section 14 of CGST Act Time of Supply in case of change in rate of tax.

TOS in Case of Change in rate of Tax (majority Rule)
 (Dry fruits \rightarrow Goods)

Scenario 1 (Supply Pehle)

Majority	12% (12% hogya)	1 Dec 2025	5% (5% hoi rha)	TOS =
I	Supply	Invoice (Bill) ✓	Payment	Date of Invoice
II	Supply	Invoice Payment ✓	Invoice (Bill)	Date of Payment
III	Supply		Invoice Payment	Earlier

check \leftarrow supply kab hua hai
 Invoice kab bana hai
 Payment kab hua hai } Majority follow Rate

Scenario 2 (Supply badme)
 (Invoice Pehle)

Majority	12% (12% hogya)	1 Dec 2025	5% (5% hoi rha)	TOS =
I	Invoice (bill)		Payment ✓	Date of Payment
II	payment		(Bill) Invoice ✓	Date of Invoice
III	Invoice Payment		supply	Earlier

* Date of Payment in Case of Change in Rate of Tax (Cheque clearance)

In Case of Change in Rate of tax

If cheque gets cleared within 4 working days of change in rate of tax then the date of receipt of cheque will be the Date of payment

If the Cheque gets cleared after 4 w days of the change in rate of tax, then date of receiving the payment will be Considered as date of payment

- Change in Rate of tax as on 1 July 2024
- Cheque received on 28 June 2024

Case ① Cheque gets cleared on 3 July 2024

Case ② Cheque gets cleared on 7 July 2024

Case 1 = 28 June

Case 2 = 7 July

① Cheque mtd 28 Nov

② Change Rate 1 Dec

③ Cheque Clear = 3 Dec

Date of Receipt \rightarrow 3 Dec.

(4 working days from Rate changed date)

Que S. provided on 2 Mar 2025 Amt = 3,00,000
 Bill raised on 21 Mar 2025 Payment received
 Payment Received 190,000 18 Mar 2025
 Payment 11,000 26 Mar 2025
 Find TOS. ?

18 Mar 190,000
 21 Mar 11,000

→ same provision.

* Section 15 of the CGST Act Value of supply

Que

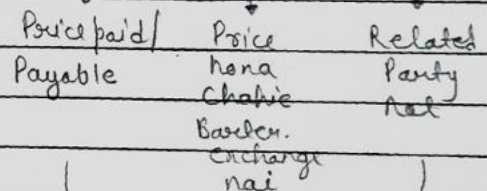
Find Value of supply if :-

Sale price = 80,000
 Transport Charges = 1500
 Packing charges = 800
 Local tax = 1300
 Certification charges = 2000
 GST Amt = ₹ 11,000

Find VOS.

Sale Value = 80,000
 (+) Transaction = 1500
 (+) Packing = 800
 (+) Local Tax = 1300
 (+) Certification charge = 2000
 Transaction Value = 85,600

Transaction Value means.



To value of मिस्ट
 की गता गति

- SV (+)
- MV (+)
- Ind/Taxability (+) (Jat actually receive kasa ho)
 ↳ GST inclusive hoti hai toh minus karva padega
- Sellers liability paid by the buyer (+)

Lec 11 6 Mar

→ 5% → $\frac{xxx}{105\%}$

→ 18% = $\frac{xxx}{118\%}$

→ 12% = $\frac{xxx}{112\%}$

→ 28% = $\frac{xxx}{128\%}$ Date.....

* Interest / Penalty / late fees

(TOS) Time of supply = Actually received

(VOS) Value of supply = Generally inclusive of GST.

Eg

Goods = 2 lakh

GST @ 18%

late payment sec.

Interest charge ₹ 10,000

Ques SV = 200,000

GST = 18%

Late fees = 50,000

VOS = ??

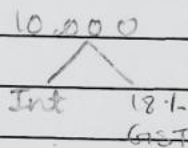
$\frac{50,000}{118\%}$

200,000

42,373

VOS 242,373

Find GST amt in interest charged.



10,000

118%

8474

$\frac{10,000}{118\%} \times 18\% \rightarrow$

1525

10,000

(8474)

Amt of GST. 1525

* Seller's liability paid by the buyer :-

→ Added in VOS

Eg

Sale Val = 5l

Packing = 9000

Selling Comm. paid by the buyer = 20,000

Find VOS.

Sale Value	5,00,000
(+) Packaging	9,000
(+) Seller's Lia. Paid by the buyer	20,000

Transaction Value 5,29,000

Leasing Sections

Section 15(2)

Include (+)

- (a)
- (b)
- (c)
- (d)
- (e)

Tax (A for Apple Tax)
Buyer (B = Buyer)
M's cells = needs
C = Cat (miscellaneous activity)
Penalty (D = Dog penalty)

Section 15(3)

Exclude (-)

- (a)
- (b)

subsidary (E = elephant sub by govt)
Pre supply discount
Post supply discount

* Subsidary received with respect to the price

CGI / SGT allowed (-)

(-) (XX) others not allowed

already deducted / adjusted

Not yet deducted

If (-) kaun
Rakha hai
then Add back
Nai Kaunna
already deducted

Not yet deducted

No treatment

Deduct now.

Add Back

No treatment

Que Goods sell ₹ 3l

sub. from tata sons ltd. ₹11000

adjusted above. → already adjusted (+) → already adjust

sub. from SG ₹17000 adjusted above

sub. from CG ₹19000 (not yet adjusted)

sub. from adani ₹25000 (not yet adjusted)

Find value of supply.

→ Calculation of Value of supply

Particulars	(₹) Amd.
• Sale Value	3,00,000
• Add subsidiary Tata sons 15(2)(e) sub. rec. from other than CG/SG is not deductible.	
• Sub. from SG already adjusted (No treatment u/s 15(2)(e) as it is allowed)	-
• less sub from CG 15(2)(e) (allowed to be deducted)	(19000)
• sub. from Adani 25000 (not allowed, no treatment)	-
Value of supply	<u>2,92,000</u>

Exclusion

Discount

Pre-supply discount (Supply karne time ya use pehle hi 21% ka discount milega)

Given before or at the time of supply

Deduct (Karna hai)
 1,00,000 - sell 20% discount
 80,000 - Discount
 ↳ VOS → Tax

Post supply discount (supply ke baad hi milta)

Generally not deducted

except (deduction allowed if there are fulfilled)

Price decided as per the agreement

Seller should indicate the invoice on

Buyer has to reverse the ITC (remove) Input Tax Credit

Case I Purchase 1,00,000

Pre known Discount (15,000)
 15%

85,000 VOS + GST
 42% GST aayega.

II Post supply discount

like = T/over discount / Year end discount (Targets achieve)

Eg II seller

Invoice 1) 15l
 2) 10l
 3) 25l
50l Target

GST 12%
 50l x 12%
6l

seller = 50l + 6l (GST) = 56lakh

later on (Pre decided discount)
10% discount

50l
(-) 10% (5l)
discount

Sale Value 45l X 12% (GST) = 54,000 output tax

So buyer = Input Tax = 60,000

Income Tax reverse = (60,000)
Input

54,000 Input tax credit

VOS = 45lakh

Lec 12 7 May

* Classification on GST on Rupay Dr. Cards & Low Value Bhim UPI.

(2000th Commissioner nai cut hoga)

Customer → Payment 2000rs.

Rupay Dr. / BHIM
Card UPI

2000rs

upto
2000

more than

Axis bank Card
Commission Charge
GST ??

NO GST

GST

VOS ??
 ↳ Value addition / Margin scheme

Eg VOS = 3l
 ITC. ITC (X)
 Eg Car pen 10l
 Sell 8l
 VOS Nil, No GST

Scenario (II) ITC ✓

Eg Camera → sell
 1 lakh 140000
 GST 12% + GST

Eg VOS 140000
 if SV = 70,000 then VOS = 70,000

* Repossession in case of defaulting Borrowers

Quarters :-
 Jan to Mar
 Apr to June
 July to sept
 Oct to Dec.

Eg Calculate no. of Quarters Below

ITC nilo hai toh Jitna mai market
 me bechta hai utne me GST ✓

P&M Sell
 1 Feb, 2025 25 April 2025

Feb | April
 (Quar 1) 31 Mar 2025 (Quar 1) → 2 Quarters

Date.....

To find purchase Value = Where ITC is not available.

Actual / Original price of the Asset	xxx
(less) 5% per quarter on for a part of the quarter	(xxx)

Purchase Value for Bank	<u>xxx</u>
-------------------------	------------

∴ Value addition = Sales Value - Purchase Value

Eg

Mr. Lalit is a defaulting Borrower, ITC not available

2nd hand
P&M

- 1 July 2023
- Value Cost → 50 lakh

Find purchase Value & Value addition

Bank loan

Default

↓

P&M Repossess

↓

sell 14 Aug 2025

sell = 35 lakh,

VOS → ITC (X) not available → Value addition

Bank → Sale Value - Pur. Value
35 - ??

P&M Pur. → sell ↖
 no. of Quarter
 5% reduce. Purchase

1 July 2023 → Aug 2025

2023	2		latit
2024	4		Pur = 50l
2025	3	Jan-Mar Apr-June July-Sept.	45% (2250,000)
	<u>9 Quarters</u>		
			Current Value <u>27,50,000</u>
			↓
			Pur Price for Bank.

$$9 \text{ Q} \times 5\% = 45\%$$

$$\text{Bank S.V} = 35 \text{ lakh}$$

$$\text{Purchase} = (27.5 \text{ l})$$

$$\text{VOS} = \underline{\underline{7.5 \text{ l}}}$$

Qw what if in the above case ITC is available??

*Valuation Rules → VOS = 35 lakh.

Rule 32

↓ reference

(1) RBI Ref rate

Case (I) RBI ref rate available

$$\text{Diff} = \text{VOS} \checkmark$$

RBI

$$\text{Rate } 1 \$ = 82 \text{ rs}$$

$$\text{Purchase } 3000 \$ @ 85 \text{ rs } 1 - \text{dollar}$$

$$\text{VOS} = 3 \text{ rs} \times \$ 3,000$$

~~820 - 820~~

$$\text{VOS} = 900 \text{ rs}$$

Case (2) RBI reference rate is not available

₹ 12000

Lec 13 7 Mar 2nd Lec

(2) Purchase / sale of Foreign Country

RBI reference Rate or Slab Rate

→ Foreign Currency exchange → GST ✓

- RBI Ref. rate available

\$ 2000 \$ dollars

→ Purchase

₹ RBI rate 1\$ = 85₹

Dealer rate = 1\$ = 88₹

VOS = 3% × 2000 \$ = 6000 → GST 2% मीमा

- RBI Ref. rate not available

1000 dollars → Purchase

→ exchange ₹ = 90,000₹ दि

INR × 1% = VOS

VOS = 90000 × 1% = 900

- Both foreign Currency

40000 × 1%

VOS = 400 ←

Pounds → देवे हो → Dollar ले स्ले हो.
500 400

1\$ = 80₹

(I) \$ 500 × 80 = 40000₹

→ SlabsVOS

Money exchange amt.

min 250

$$1\text{L} - 1\text{lakh} = 1\%$$

$$> 1\text{lakh} - 10\text{lakh} = 0.5\%$$

$$> 10\text{lakh} = 0.1$$

max 60,000

① Money Changing = ₹ 50,000

$$\text{VOS} = 50,000 \times 1\% = \underline{\underline{500 \text{ VOS}}}$$

② ₹ 19,000

$$\text{VOS} = 19,000 \times 1\% = 190$$

But

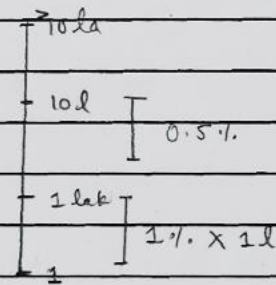
VOS minimum 250 then solution is 250.

③ ₹ 1,30,000

$$1\text{lakh} \times 1\% = 1000$$

$$30,000 \times 0.5\% = 150$$

$$\underline{\underline{1150 \text{ VOS}}}$$

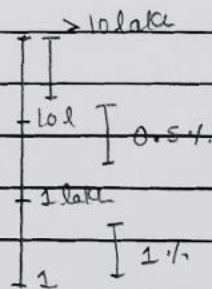


④ ₹ 8,80,000

$$1\text{l} \times 1\% = 1000$$

$$7,80,000 \times 0.5\% = 3900$$

$$\underline{\underline{4900 \text{ VOS}}}$$



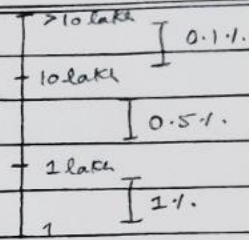
⑤ 13 lakh

$$1 \text{ lakh} \times 1\% = 1000$$

$$9 \text{ lakh} \times 0.5\% = 4500$$

$$3 \text{ lakh} \times 0.1\% = 300$$

5800 VOS



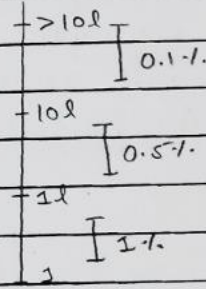
⑥ 7,00,00,000

$$1 \text{ lakh} \times 1\% = 1000$$

$$9 \text{ lakh} \times 0.5\% = 4500$$

$$6.9 \text{ Crore} \times 0.1\% = 69,000$$

74,500



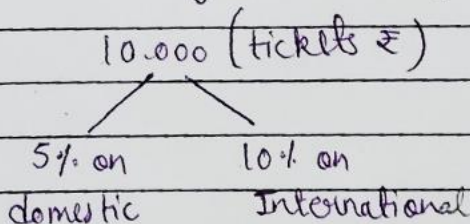
But VOS is max upto 60,000 only then VOS is 60,000

Rule 32, CGST Rule VOS will be amt calculated or 60,000, whichever is lower

∴ 60,000

(3) Booking by Airtravel Agent

Air travel agent ke through tickets book → Commission + GST



5% & 10% are basic fare.

• Basic fare means use wala and Jitpe Airlines wale agent ko commission dete hai.

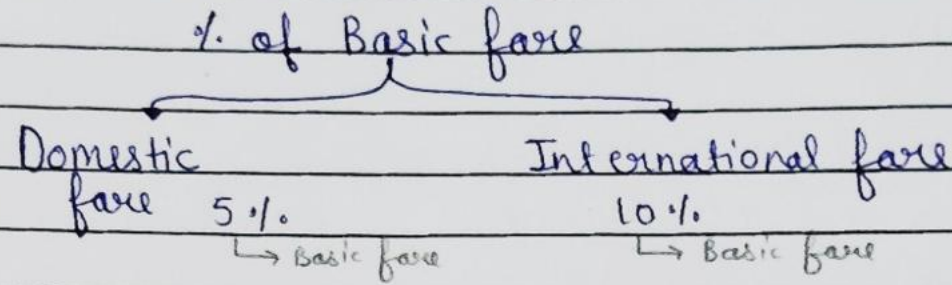
• Basic fare like

- Travel, local tax,
- Conveyance charges,
- Air hostess charges maintenance.

(Given in Ques)

Basic fare = Amt on which Comm is given by airlines to agent.

Date.....



Eg

Basic fare	4000
Conveyance tax	600
full surcharge	800
Air hostess maintenance charge	1600
	<u>7000</u>

Airlines pay Comm basic fare + Conveyance Tax

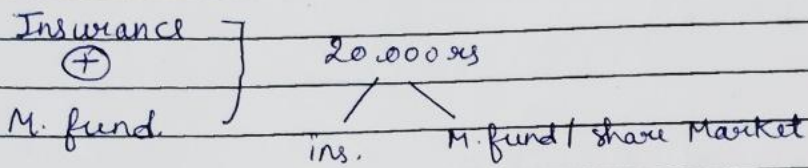
∴ Basic fare

$$4600 (4000 + 600)$$

5% 10%

* life insurance business

WLIP = unit linked insurance plan ↳ Mutual fund + Insurance.

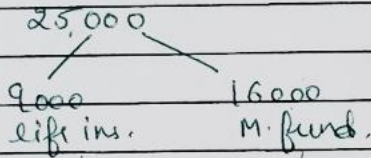


(I) life insurance.

Premium pay = 30,000
 VOS = 30,000

(II) life insurance + M. fund

Bataya hai kisi bhi kisi ko



Company allocation informed

↳ GST wala hai ↳ GST XX nai aata.

VOS = 9,000

(III) life insurance + M. fund = 40,000

bataya nahi hai kisi ko kisi M. fund kisi ko

Allocation not informed

1st year, 25% VOS ⇒ 40000 × 25% = 10,000

2nd year, 12.5%

3rd year, 12.5%

same.

(IV) single premium annuity policy (one time lumpsum)

Allocation not informed

$$10\% \times 20l \rightarrow$$

$$VOS = \underline{2l}$$

Eg. 20 lakhs.

* VOS in Case of Vouchers

Value = Amount redeemable against such Voucher.

Eg. Amazon Voucher \rightarrow Face Value = 5000 rs
Sold for = 4000

$$\therefore VOS = 5000 \text{ (Redeemable)}$$

* Rule 27

- Barter Exchange
- Consideration not wholly in money

(1) Open Market Value

Case 1 \leftarrow iPhone 16
Value = 1,20,000

\dashrightarrow
old iPhone exchange
Value = 30,000

VOS ?? OMV \checkmark 1,20,000 VOS

Case ⑤

← iPhone 15

→ old iPhone exchange Value = 30,000
 money pay = 80,000
 (money + kind)

$$\underline{\underline{VOS = 110,000}} \quad (80,000 + 30,000)$$

Case ③

like kind & Quality

Bike
 old Bike

'Modified Bike'

like kind & Quality
 Royal Enfield
 3,00,000

$$\underline{\underline{VOS = 3,00,000}}$$

Case ④

Rule 30 / Rule 31

↓ (Profit) ↓ Cost

Cost + 10%

Best Judgement Assessment

$$21 + 10\% \quad \left(21 \times 10\% = 20K \right)$$

(Proper officers will decide)

$$= 2,20,000$$

Rule 28-

Rule 28

(3-4 steps)

Related party / Distinct Person

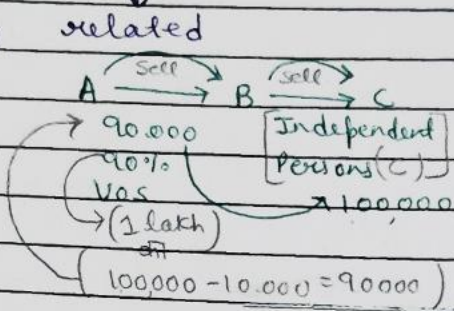
single owner & Multiple Registration

Option 1

Option 2

Option 3

- OMV money @ 10%
 - like kind & Quality
 - Rule 30/31
- Cost + 10% BJA



Buyer → ITC leta hai

Invoice = OMV
Govt. dit ko matlb hai wko tak same ₹ for bill

Amend

* Added point in Rule 28

Corporate guarantee provided

VOS

(Aug to Mar 2024 ko to call the 8 month ka hi hoga)

1% p.a. of amt guaranteed

@

Actual amt. Charged

Higher

Eg

Exception

If Receiver is eligible for ITC then invoice Value = VOS.

→ Guarantee taken on 1 Aug 2024 for ₹ 10 Crores. & amt charged for guarantee is ₹ 5 lakhs for this year.
Find VOS.

- $10 \text{ Crores} \times 1\% = 10 \text{ lakh} \times \frac{8m}{12m} = 6,66,667$

(or)

Amount 5 lakh

∴ VOS which ever is Higher = 6,66,667

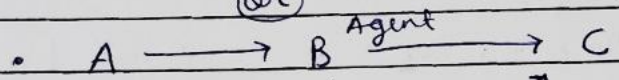
Rule 29 Supply made/received through an agent

Agent (deal with Agent)

VOS ??

• OMV open market value

(or)



like kind & Quality (इसी तरह - वही तरह Goods का)

90% VOS. 90% will be VOS.

(like, kind / Quality ka 90%)

(or)

• Rule 30 / 31

Rule 33

Pure Agent

Date.....
 [उत्तर उतरा ही ३ दिा लिका
 मिलात ही Commission का
 ला.]

Eg. Executive classes
 + scanner + Guide

50,000
 + 3,000

 53,000

GST
 Commission → NO GST

Through
 Abad size

VOS = 50,000 → if abad size Commi (X)

(WR)

VOS = 53,000 → if abad size Commi (✓)

Amount taken as a pure agent will be excluded from the value of supply if :-

Agent is acting as a pure Agent

Amount is indicated separately in the invoice

Agent has done something in addition to his own account.

PURE AGENT MEANS

with whom principal has a contractual agreement

The title/ ownership does not get transferred to the pure agent

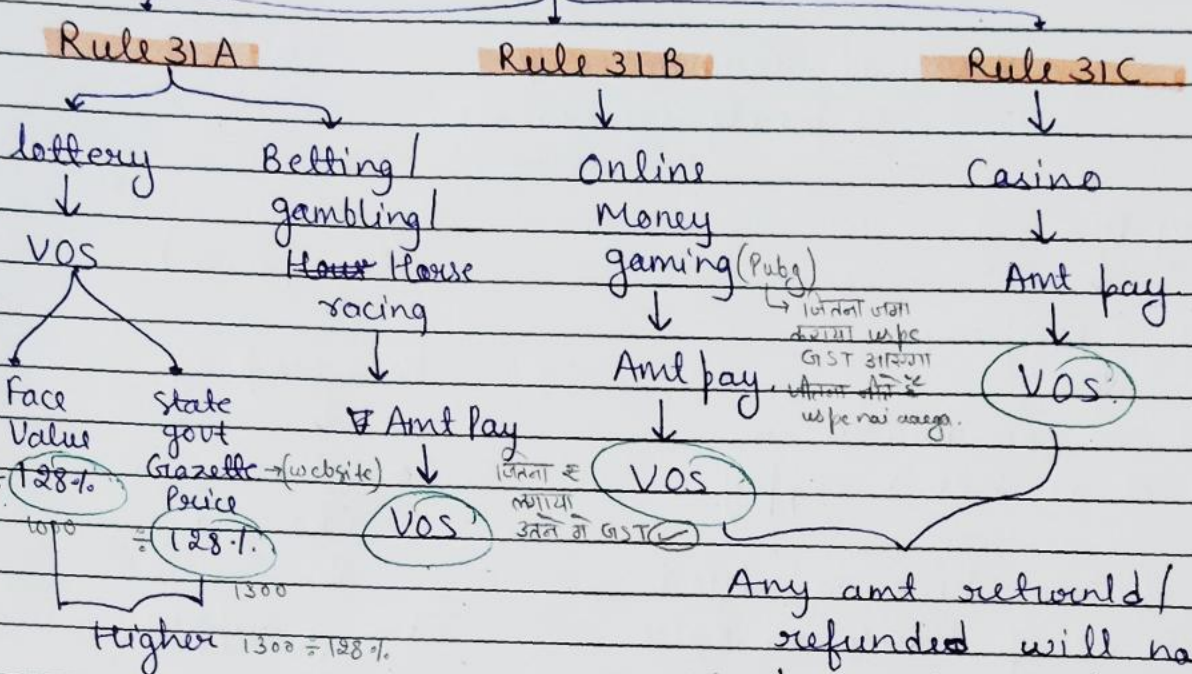
Pure agent is having any interest in the goods or services

Only actual amount is charged by the agent

Inclusive → all services include Vani Bansa Services & rate & taxes mila & ek total amt.

Date.....

Rule 31A, 31B, 31C GST Rate = 28%



Any amt returned / refunded will not be reduced from VOS

FV	stategovt
1000	900
$\frac{1000}{128\%}$	$\frac{900}{128\%}$
= 781.25	= 703.125
↓	
VOS	

* Rule 34 Rate of Exchange :-

Goods →
 → Import = Bill of Entry
 → Export = shipping bill / Bill of Export

Import / Export = Rate to Consider

- Goods = CBIC
- Services = G.A.A.P
 (Generally accepted accounting principles)

Pg 5.24

* Classifications

Personal Guarantee &
Corporate Guarantee

By Director

↓
to a Company

↓
since no consideration is given, it is not a supply

- Even if we check schedule I & Rule 28 of Valuation Rules → O.M.V. = 0 Zero. SO, no GST

By others (Companies)

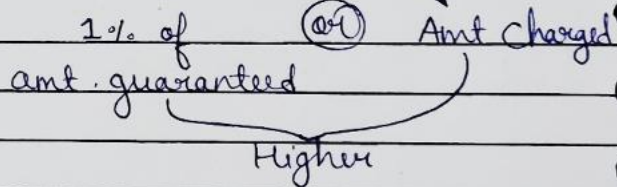
↓
to a Company

↓
Consideration is charged

↓
It is a supply

↓
GST

↓
Value ??



* Classification Pg 5.31

(1) Society / Builder → charging

eg maintenance + electricity
1l 20,000
Electricity charged as a pure agent

VOS ?? Any maintenance = 1lakh

(2) Given on Rent

Immovable property + electricity charges to be borne by the landlord.

→ Composite supply.

↳ Renting → Principal Nature.