

(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 :-

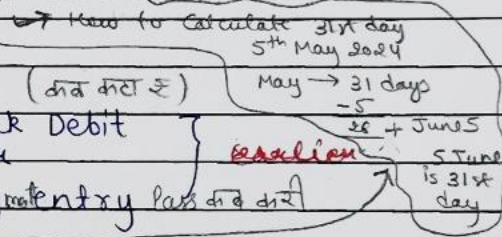
↳ Given → If not then figure out

T.O.S

Earlier

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

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.