

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 conditions 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 $10 \text{ Oct } 2025$ before

Time of supply, earlier of,

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

which is earlier of :-

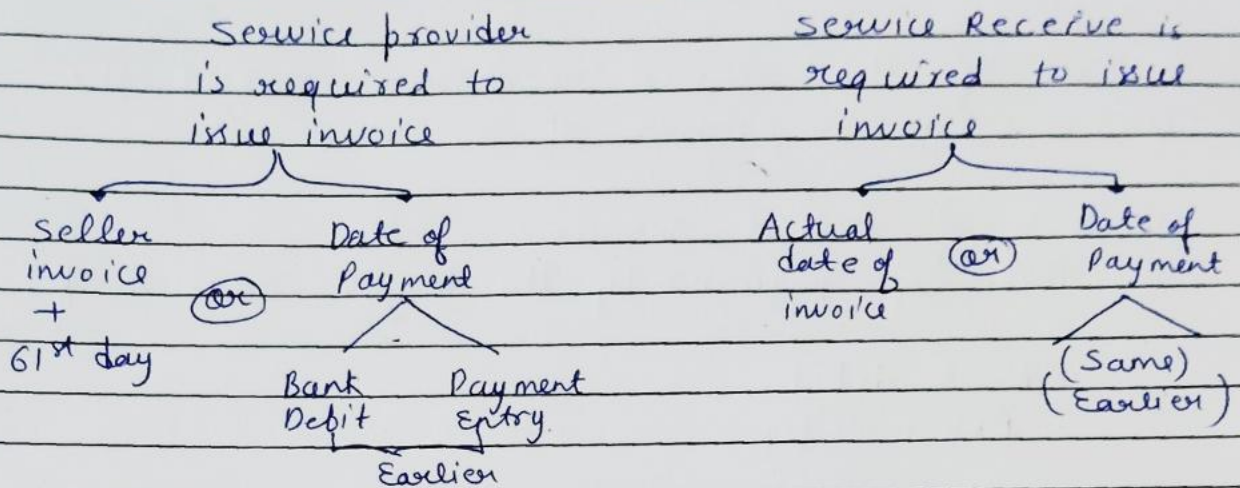
- Bank Credit 5 Oct 2025
- Receipt entry

\therefore Time of supply
 = 5 Oct 2025 2025

Spiral

Date..... → Receiver → Party
(U/G)

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
(a)

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

(i) Amt debited from the bank (a)

(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
(a)

(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