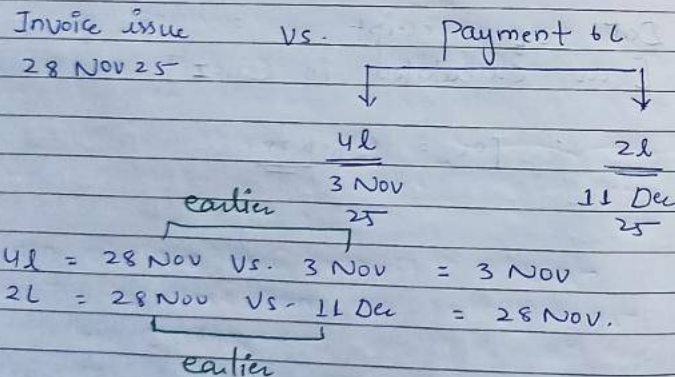


Date ___/___/___

Saathi

Ex-2 Multiple Payments

- Service provide on 11 Nov 2025 ₹ 6L
- Invoice issue 28 Nov 25
- Payment receive 4L 3 Nov
2L 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 T.O.s
- But Multiple payments have been made. So T.O.s



Date ___/___/___

Saathi

Ex-3

S.P on 11 Oct 25
Receipt entry 13 Oct 25
Bank Cr. 5 Oct 25
Invoice issued on 25 Oct 25
find T.O.s

S.P 11 Oct 25
Bill issued 25 Oct 25

within time ✓

25 Oct 25 Vs 5 Oct 25 = 5 Oct
earlier. ✓

Date / /

Scenario 2.

Tos of Services = Reverse charge.

S. Provider is required to issue invoice

Most IMP.

Service Received is required to issue invoice.

Seller invoice + 61st day

or

Date of Payment

Actual date of invoice

or,

Date of Payment

Bank Dr.

Payment entry

Bank Dr.

Payment entry

earlier.

earlier.

Ex 1 S.P on R.C basis on 17th July 25

• Invoice raised on by supplier

10th July 25
yaha se 61st day

• Bank Dr. of receiver on

17th Sep 25

Pay. entry of receiver find T.O.S

20 Sep 25

earlier.

Page No.

Date / /

July = 31 days

(10) Invoice raised

July 21 days

Aug = 31 days

52

Sep. + 9 → 61

62 days.

No logic only, Common sense

9th Sep. Vs. 17th Sep. 25 = 9th Sep. earlier.

Provision :-

• As per Sec. 13 of the CGST Act if the service is provided on reverse charged basis Time of Supply will Depend Upon invoice is issued by the supplier or the receiver

• In case when Invoice is issued by the Supplier Tos will be earlier of,

a) one Day following the 60 days from the seller's invoice.

b) Date of Payment, which is earlier of

i) Amount Dr. from the Bank or

ii) Payment entry charged by the Buyer.

Now, in the given case Services are provided on R.C basis & invoice is issued by the

Page No.

Date ___/___/___

Saathi

Supplier so, T.O.s will be earlier,
of

i) Bank Dr. = 9th Sep. 25

ii) Bank Dr. of receiver = 17th Sep 25

∴ T.O.s = 9th Sep. 25

Ques 2. S.P of R.C basis.

Invoice issued on 3rd Jan. 25
by supplier.

Bank Dr. on 6th March 25

Pay. entry on 1st March 25

Jan = total Day = 31

Invoice issued = (3)

28

Feb 25 + 28

56 days

March + 5

61st day.

5th March vs. 1 March = 1 March.
earlier.

As per Section 13 of the CGST Act
if the Services have been provided
on Reverse charge basis & the
invoice is issued by R.C basis the

Page No.

Date ___/___/___

Saathi

Service provider, then the T.O.s will be
earlier of :-

a) One day following the 60 days from the
date of Seller's invoice.
or,

b) Date of Payment, which is earlier of:

i. Date on which amount got Debited from
the Bank.

ii. Date of Passing Payment entry.

Now in the given Case the Services are
provided on R.C basis & Invoice is issued
by the Supplier, so the T.O.s will be
earlier of :-

a) 61st day from Seller's Invoice.
3rd Jan + 61 days = 5th March.

b) Date of Payment which is 1st March
earlier of

i.) Bank Dr. = 6 March

ii.) Payment entry = 1 March.

∴ T.O.s will be 1 March 25

Page No.

Ques S. provided on R.C basis by Aditya to Devang on 7th Oct 25. The invoice is issued by Devang on 17th Dec 25.

Pay. entry by Devang on 24 Dec 25/8
Bank Dr. of Devang is on 3rd Jan 26.

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 T.O.S will be earlier of :-

a) Date of Actual invoice of the receiver or.

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

i. Amount Debited from the bank or,

ii. Payment entry passed by the buyer.

Now, in the given case Services are provided on R.C basis & invoice is issued by the receiver, therefore, T.O.S will be earlier of :-

a) Actual Date of invoice 17 Dec 25

or,

b) Date of payment, earlier of 24 Dec 25

i. Bank - Dr. = 3 Jan 26.

ii. pay entry = 24 Dec 25

∴ T.O.S will be 17 Dec 25

Lecture - 9.

5/3/25

* Advance amount upto ₹ 1000 :-

In Case of Services, if advance is received upto ₹ 1000 then the T.O.S will be at the option of the Service Provider :-

either Date of receipt of advance or Date of Next Bill

if advance > ₹ 1000, Date of receipt will be T.O.S

Ex:- Bill issued for providing Service.
₹ 7700

Payment received from Customer ₹ 8000
on 11 Nov 2025

Next Billing date is 5 Dec 25
find T.O.S of advance amount.

Date / /

Saathi

Advance amount = 300
less than equal to 1000 = Yes

Tos is at the option of the Supplier.

Receive 11 Nov 25

or

Next Bill 5 Dec 25.

Ex2 If in the above case payment would have been ₹ 9000. find

Tos of advance asset

Advance $9000 - 7700 = 1300$

> 1000

Tos = Date of receipt 11 Nov 25

* Section 14 of the CGST Act

Tos in case of change in rate of Tax

Majority

Scenario 1

Dry fruits goods

if supply to

Sath majority

12%

1 Dec 25

ali Mai to

[S]

[S]

[I]

supply to

[S]

[S]

[I]

date Nahi

[S]

[S]

[I]

Delhi Mai

[S]

[S]

[I]

Payment

[I]

Majority jidhar waha earlier.

[I]

[P]

[I]

[P]

[I]

[P]

[I]

[P]

[I]

[P]

[I]

[P]

[I]

[P]

[I]

[P]

Page No.

Date / /

Saathi

Scenario 2.

12%

1 Dec

5%

I

[I]

[P]

[S]

II

[P]

[I]

[S]

III

[I]

[P]

[S]

earlier.

→ Date of payment in case of change in rate of tax [cheque clearance] :-

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

If it 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.

eg:- change in rate of tax on 1st of July 24.

• Cheque received on 28th June 24

Page No.

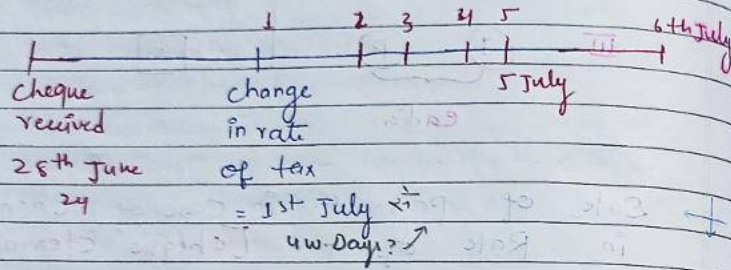
Date / /

Saathi

Case I. cheque gets cleared on 3rd July 24.

Case II. cheque gets cleared on 7th July 24.

Find Date of Payment?



Case 1 → 28th June

Case 2 → 7th July ✓

Que. Service provided on 2nd March 25
Amt ₹ 300,000

Bill raised on 21st March 25

Payment received ₹ 190,000

₹ 110,000 18 March 25

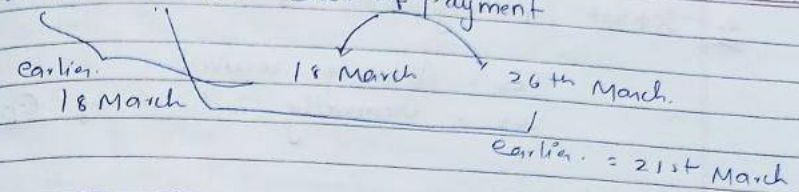
26th March 25

Find T.O.S

Date / /

Saathi

21st March 25 Vs. Date of Payment



VALUE OF SUPPLY

I. Section 15 of CGST Act :-

Que. Find Value of Supply if :-

- Sale Price = ₹ 80,000
- Transport charges = ₹ 1500
- Packing Charges = ₹ 800
- Local tax = ₹ 1300
- Certification charges = ₹ 2000
- GST Amount = ₹ 11000

Sale Value = 80,000
+ Transport = 1500
+ Packing = 800
+ Local tax = 1300
+ Certification = 2000
Transaction Value = 85600

Saathi

Tos = Actually received.
Vos = Generally inclusive of GST.

find GST amount in interest charged.

Int = 10,000 [inclusive of GST]

$$= \frac{10,000}{118\%} = 8474.57 \text{ Interest}$$

*	5 %	12 %	18 %	28 %
	$\times \times \times$	$\times \times \times$	10,000	$\times \times \times$
	105 %	112 %	118 %	128 %

Page No.

Saathi

Ex → Sale Value = 500,000
Packing = 9000
Selling Commission paid by the buyer 20%
Find VOS.

Sale Value = 57
+ packaging = 9000
+ seller's liability
Paid by the buyer = 20k

Transaction Value	529000
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4. Learning Sections :-

