



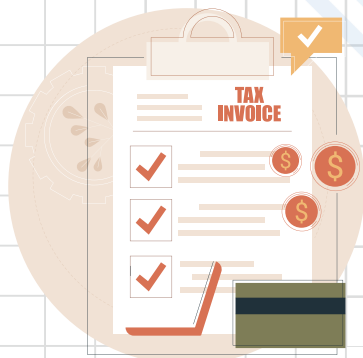
G

## Section 31(1) : Goods

1. When Movement of **G** is involved → Before or at the time of removal of **G**
2. No Movement of **G** is involved → When **G** are made available
3. Continuous supply of **G** eg. gas through pipeline → Periodical statement or periodical payment
4. Sale on approval basis → When supply takes place or within 6m from dispatch date

Note : Generally under RCM, if supplier is unregistered then recipient needs to issue invoice.

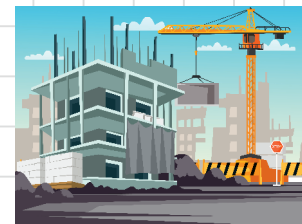
He must issue Invoice within 30 days of receipt of G/S.



S

## Section 31(2) : Services

1. Service  
I = within 30 days (45 days = Bank, FI, NBFC)
2. If Service is stopped (Cessation)  
I = Date on which service is ceased.
3. Continuous supply of **S**. (Continuous **S** or **S** for more than 3 Months)
  - a) Due date of payment is ascertainable.  
I = on/ before due date of payment.
  - b) due date is not ascertainable.  
I = date of receipt of payment
  - c) payment is linked to completion of event  
Chameli - books a flat
    1. Booking Time: 20%
    2. 1<sup>st</sup> slab = 30%
    3. 2<sup>nd</sup> slab = remaining  
I = date of happening of event.



**C4 - 2 Time Of Supply**

**TOS**



**Sec 12 (Goods)**

**I. FCM**

a) *Composition supplier*

TOS: I date or P date ↓  
 actual I or I as per sec 31 ↓  
 Payment recorded or bank date

b) *Other supplier.*

TOS = I date [No 66/2017 dated 15/11/2017]  
 No tax liabilities when payment is received

**II. RCM**

TOS  
 Date of payment or 31<sup>st</sup> day from I or Date of receipt of G. ↓  
 Recorded in books or debited from bank

**III. Voucher**

*Supply identifiable*  
 TOS = date of issue of Voucher  
*Supply not identifiable*  
 TOS = date of redemption of Voucher

**IV. Residual case**

*Person = registered ie. returns are to be filed*  
 TOS = due date of return  
*Person: unregistered*  
 TOS = date of payment of GST.

**V. Additional consideration**

TOS = date of receipt of additional consideration.

**Sec 13 (Services)**

**I. FCM**

a) *I raised within time*  
 TOS = I date or P date ↓  
 b) *I not raised within time*  
 TOS = P date or S date ↓

Payment recorded or bank date

c) *Excess payment upto ₹ 1000 is received*  
 TOS = Next I date

**II. RCM**

a) *For associated enterprises.*  
 TOS = Date of P or Date of receipt of services

b) *For others*

i. *If supplier issues invoices*

TOS = Date of making payment or 61<sup>st</sup> day from I

ii. *Recipient issues invoices*

TOS = I Date

**III. Voucher**

*Supply identifiable*  
 TOS = date of issue of Voucher  
*Supply not identifiable*  
 TOS = date of redemption of Voucher

**IV. Residual case**

*Person = registered ie. returns are to be filed*  
 TOS = due date of return  
*Person: unregistered*  
 TOS = date of payment of GST.

**V. Additional consideration**

TOS = date of receipt of additional consideration.

*Think from Suppliers PoV*

*Note : I date = Invoice date, P date = Payment date, TOS = Time of Supply  
 TOS for lottery, gambling, betting, casino, online gaming, horse races  
 TOS - Date of Receipt of payment.*

1. NHAI enters into contract with contractors?
2. This contract is under HAM mode (HAM - Hybrid Annuity Model)
3. Contractor is required to undertake construction of highway as well as operation and maintenance of the highway.  
Such projects are under Design, Build, operate and transfer model - DBOP
4. The payment terms are staggered so that the contractor is held accountable for the repair and maintenance.
5. The payment is to made on specified dates or on completion of events mentioned in the contracts.
6. This appears to be a continuous supply of service
7. Following clarified for its TOS

a. Treat it as a single contract

b. If the invoice is issued within specified time as per contract

$TOS = \text{Invoice date or Payment date}$  ↓

c. If the Invoices is not issued within specified time then TOS

$TOS = \text{date of provision of service}$   
or  
 $\text{date of payment}$  ↓

d. The payments ie. the installments / annuity payable by NHAI includes interest.

$VOS = \text{Payment} + \text{Interest}$   
↳ as per 15(2)