

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.

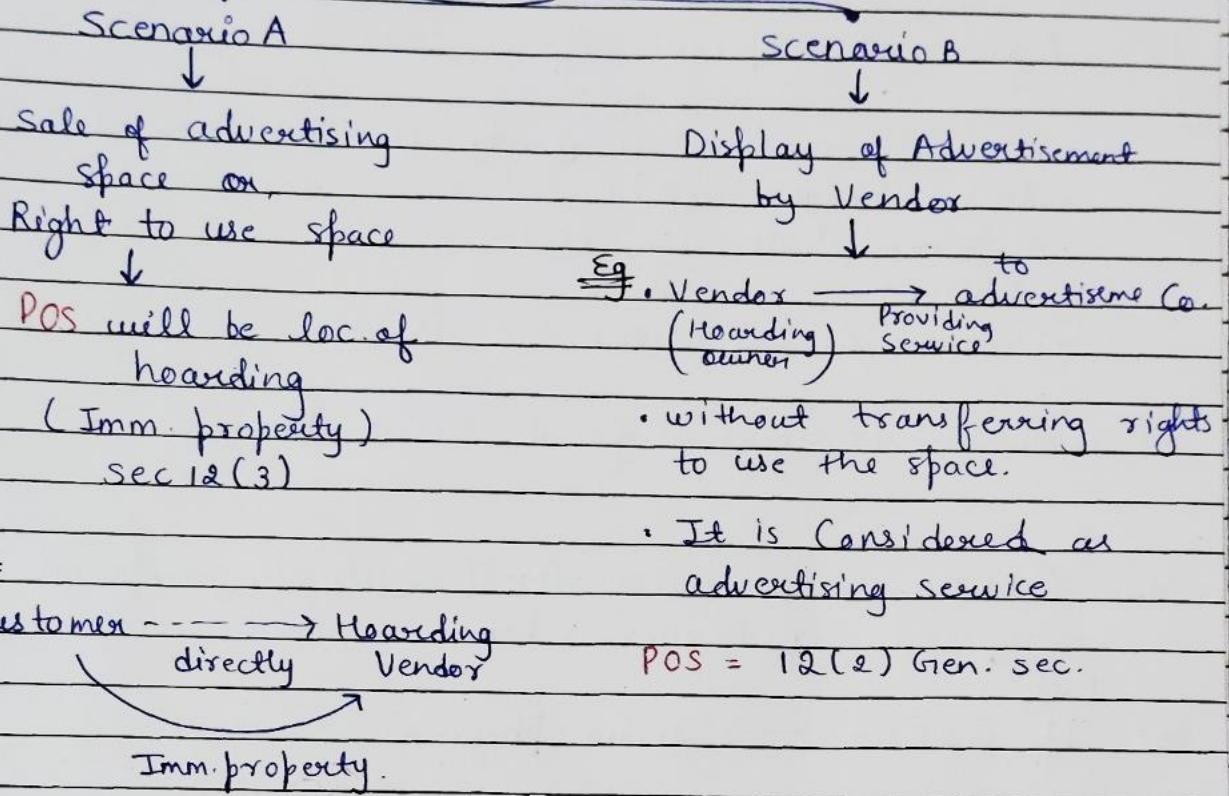
Location of Receiver will be considered as India if any 2 of the below 7 conditions gets satisfied.

दो 2 contradictory ho gyi toh POR = POS

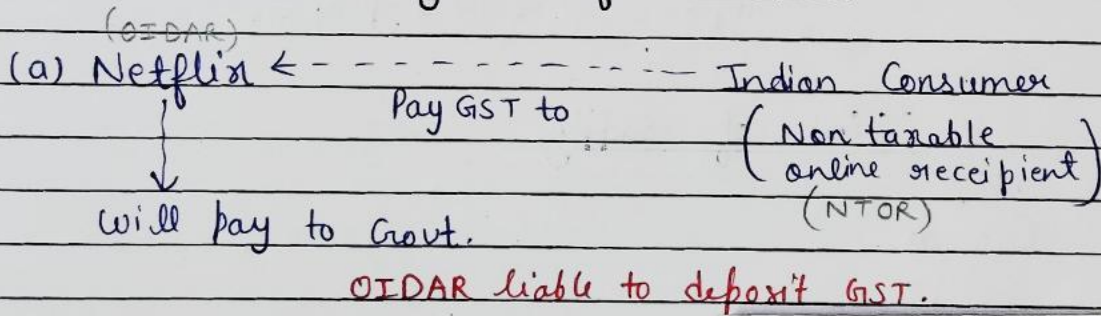
- Address provided is of India
- Billing address is of India
- Debit Card / Credit Card etc is issued in India
- IP address is of India
- Bank from which amt is deducted is of India.
- Country Code of SIM Card is of India
- Fixed land line through which service is received is of India.

(SIM = Subscriber identify module)

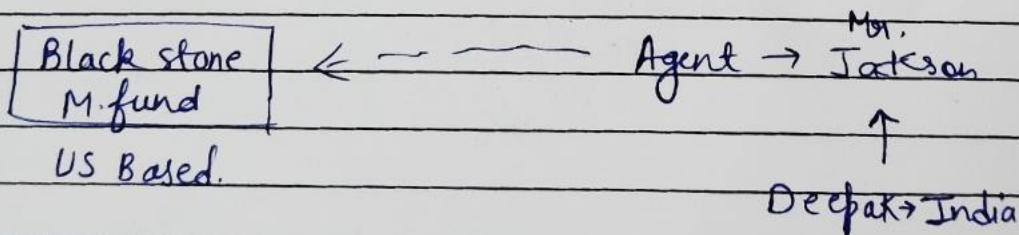
Classification regarding Advertisement



* Section 14 ^{Tax by} Payment of OIDAR



(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*

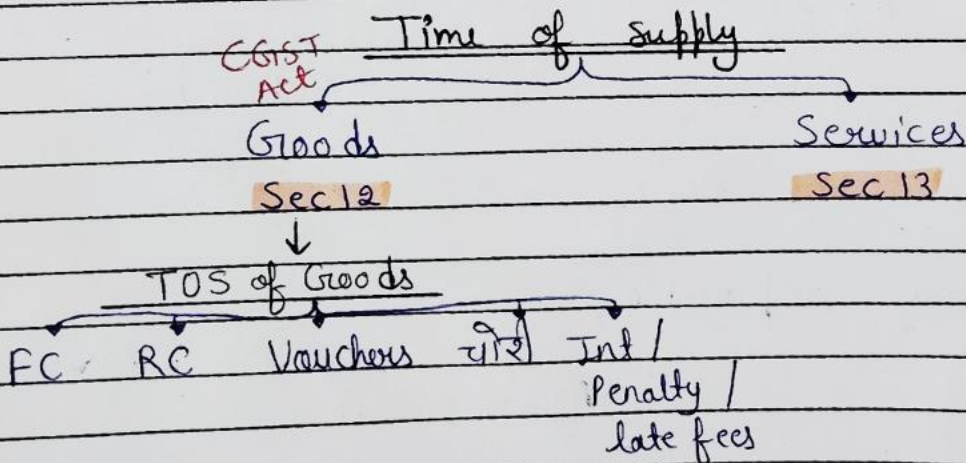
then Blackstone mutual fund responsible.

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

But,

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

(X) then his representative will pay GST



Time of Supply of Goods

(1) Forward Charge

Jaha Selesh ki zimmedari hain hat ki tax (Govt) ko dena
Kaviden
Taks
Jama
Kavade

Actual date of invoice (Bill kab banata)

Date on which invoice should have been issued (Bill kab ban jana chahie the)

Sec 31 CGST Act

TOS = Earlier

Active invoice 5 Oct 2023

invoice should have been issue 20 Sept 2023

TOS = Earlier

20 Sept 2023

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

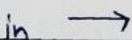
(A) Movement is involved in the goods



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)

Date of successive payments (OTR-OTR Payment)

or

Date of Successive Statements (OTR-OTR Receipt)

OTR-OTR Receipt

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