

(ii) Date of actual payment which is earlier of

(a) Amount Debit from the Bank Account of the Buyer.

(b) The Date on which Debit entry is passed by the buyer.

(iii) One day following the 30 days from invoice raised.

In this Case Goods are sold on Reverse Charge basis TOS will be earlier of.

(a) Goods received by the buyer (date) = 28th Oct 2024.

(b) One day following the 30 days from invoice raised = 11 Nov 2024.

i.e (11 Oct + 31 days)

(c) Date of actual payment which is earlier of 19 Oct 2024.

- Amount debited = 19 Oct 2024
- Bank entry = 4 Nov 2024

∴ TOS will be 19th Oct 2024.

Exercises (3) Vouchers sold (Time of supply of goods → Sec 12)

Mac donalds

Amazon

Supply is identifiable at the time of issue of the Voucher.

If supply is not identifiable at the time of issue of Voucher

Voucher Sell 13 May use 25 May Tos??

TOS = Date of issue of Voucher

TOS = Date of redemption of Voucher (Job use Karte)

TOS = 13 May

TOS = 25 May

(Time of supply of goods → Sec 12)

Exercises (4) Residual Case (Tax ki chori)

(Tax evasion)

Person registered

Person unregistered

TOS ??

TOS = Date of payment

Monthly / Quarterly → Tax evasion

Eg June 2024 = Tax evasion

Due date of return

Nov 2024 = Notice

filing i.e. GSTR 3D

11 Dec = Payment

Generally = 20 of the next month

TOS = 11 Dec

Eg June 2024 GST evasion

Notice Nov 2024

TOS = June evasion 20 July

GST payment

Debit (5) late fees / interest / Penalties

∴ TOS = Actually Receive

Eg

Goods ₹ 5 lakh

GST @ 12%

Amt received late from the Customer and he also paid interest of ₹ 15,000 on 11th Nov 2024.
Goods were sold on 5th Aug 2024
Find TOS ?

TOS = 11 Nov 2024

GST amt = Inclusive

$$\frac{15000}{112\%} = \text{penalty} = 13392.85$$

Diff. 15000 - 13392.85

GST = 1607.15

(1)

Tax pay = Supplier/Service Provider Date.....

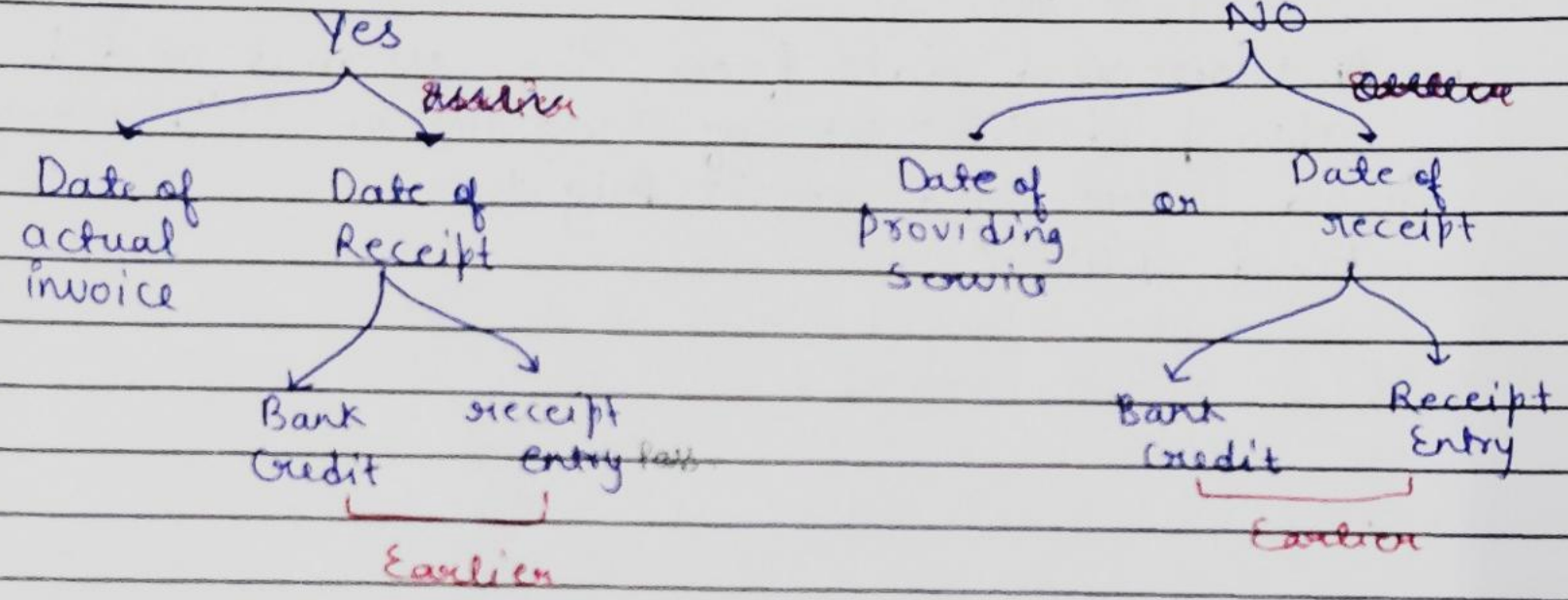
* TOS of Services forward charge

(within time bill bana hai ki nai bana)

whether invoice is raised within time??

Bann Jana charge

[30 days / 45 days]
[Banks / NBFC's]



Q1 Services of AC repairing provided to unique on 4th Feb 2025 by LG Service • Centre.

Bank Credit on 23 Feb 2025

receipt entry on 1 March 2025

Find TOS if invoice is issued on

Case 1 25 Feb 2025

Case 2 13 Mar 2025 (4th Feb)

As per section 13 of the CGST Act, 2017 in Case services are provided on Forward Charge basis the TOS is dependent upon whether the invoice is issued within time or given in section 31 of the CGST Act.

(1) If invoice is issued within time i.e. 30 days from providing service, the TOS is earlier of :-

(a) Date of Actual invoice
or,

(b) Date of receipt, which is earlier of :-

(i) Bank Credit or

(ii) Receive entry.

(2) If invoice is not issued within time, the TOS is earlier of :-

(a) Date of providing service or

(b) Date of rece, which is earlier of :-

(i)

(ii)

Now in the given case.

Case 1

- Service provided on 4 Feb 2025
- Invoice issued on 25 Feb 2025

or or,

So, Invoice is issued within time, i.e., 30 days from providing service

$$4 \text{ Feb} + 30 \text{ days} = 6 \text{ March or before}$$

∴ TOS will be earlier of

(a) Date of invoice 25 Feb 2025

or

(b) Date of receipt 23 Feb 2025

Earlier of :-

- Bank Credit = 23 Feb 2025
- Rec. entry = 1 Mar 2025

∴ TOS 23 Feb 2025

Case 2

Invoice is not issued within time i.e. within 30 days.

- Providing service = 4 Feb 2025
- Invoice = 13 Mar 2025