

* 13(10)

• agar ap flights passenger Transportation Service books kar India ke liye.

Pos = Location of Embarkment.

→ jaha pe wo banda gadi me barhega. wo Pos.

* Section 13(11)

Services on board a Conveyance

Pos = first Scheduled point of Departure.

→ Starting place of Journey will be your Pos.

* 13(12)

online, online gaming, netflix services **OIDAR Services**.

Pos. then pos Online info. & Database → = Location will be = Loc. accen or Retrieved Services.

but → Location of Receiver will be Considered Must satisfy as india if any 2 of the below any 2 conditions get satisfied.

- i. Address provided is of india.
- ii. Billing address is of india.
- iii. Dr. Card / Cr. Card etc is issued in india.
- iv. IP address is of india.
- v. Bank from which amount is deducted is of india.
- vi. Country Code of SIM card is of india.

vii. fixed land line through which Service is received is of india.

• SIM Card → Subscriber Identity Module Card.

Unique pg = 5.14

* Clarification regarding Advertisement :-

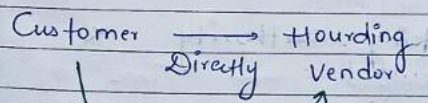
Scenario A

Sale of advertising space or Rights to use space.

Pos will be Location of hourding [immovable property]

Sec 12(3)

Ex →



Immovable Property =

Scenario B

Display of Advertisement by Vendor.

• Vendor → to Providing adv. Service Co. [Hourding Owner]

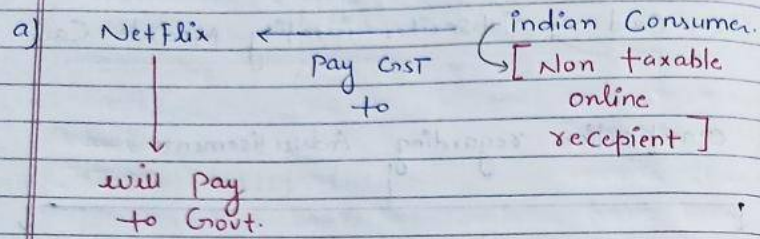
• without transferring rights to use the space.

• It is Considered as advertising Service.

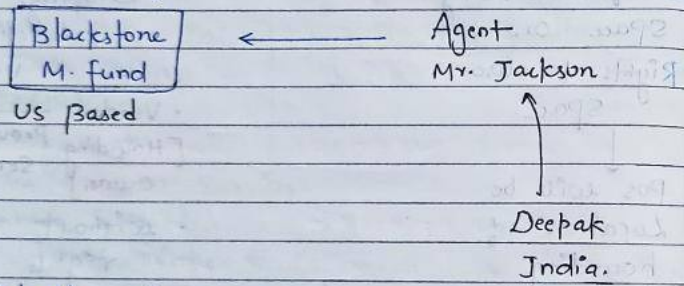
Pos = 12(2)

[General sec]

* Section → 14. Payment of OIDAR



b) Intermediary Responsible



• Ideally GST pay. Responsible = Agent ✓

c) Agent not responsible if :-

- Decision Making authority x
- Amount change x
- Allotment Decision x
- Deliver x

• Terms & Conditions etc x

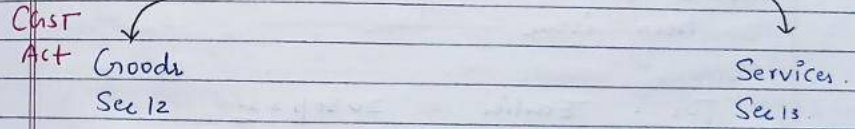
-then Blackstone Mutual fund is held Responsible.

d) OIDAR to register itself in India through Simplified Reg. Scheme.

e) If OIDAR → India Physical Presence x

then his Representative will pay GST.

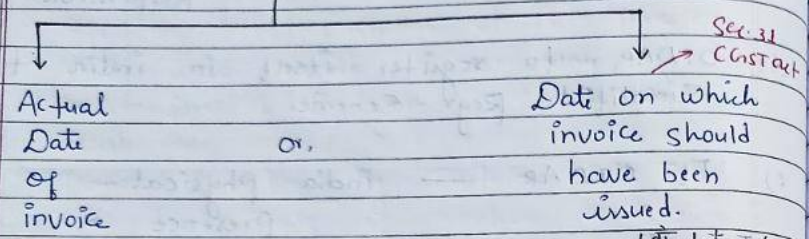
* Time of Supply.



Date ___/___/___

* Time of Supply of goods :- (Tos)

1. Forward charge :-



T.O.S = earlier.
(or date jab Bill ki jana chahiye hai)

- Actual invoice 5 Oct 23 ✓
- invoice should have been issue 20 Sep 23 ✓

Tos = Earlier = 20 Sep 23.

Section 31. Date on which invoice should have been issued goods.

A. Movement is involved in the goods. → Time of Removal of goods from the premises.

Date ___/___/___

B. Movement is not involved in the goods. → Time of handling over possession of the goods.

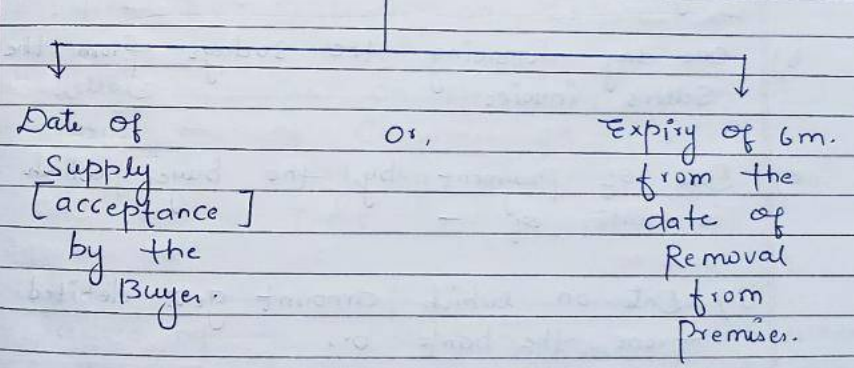
c. Continuous supply of goods.

Date of Successive Payments or Date of Successive Statement.

earlier

Newspaper or, 15 days or, 15 days. 25 days. Pay ✓

D. Sale or approval basis.



Earlier.

Date 3, 3, 25 Lecture - 07

Ex: - Goods are sold on Reverse charged basis
• Goods were sent to the consumer on 23rd June 2024.

- Rec by the customer on 28th June 24.
- Bill was raised on 22nd May 24.
- Bank Dr. of Customer 3rd July 24.

• Payment entry by customer 6th July 24.
find T.O.s of goods.

• As per Section 12 of the CGST Act, if the goods are sold on Reverse charge basis the T.O.s will be earlier of :-

a) Date on which goods are received by the buyer.

b) One day following the 30 days from the Seller's invoice.

c) Date of payment by the buyer which is earlier of :-

i.) Date on which amount gets debited from the bank or,

ii) Payment entry passed by the buyer.

Now in the given case the goods are sold on R.C basis so the T.O.s will

Date / /

be earlier of :-

a) Goods received by buyer = 28 June 24.

b) 31 days from Seller's inv. = 22 June 24.
22 May 24 + 31 days.

c) Date of payment, earlier of - 3rd July 24.

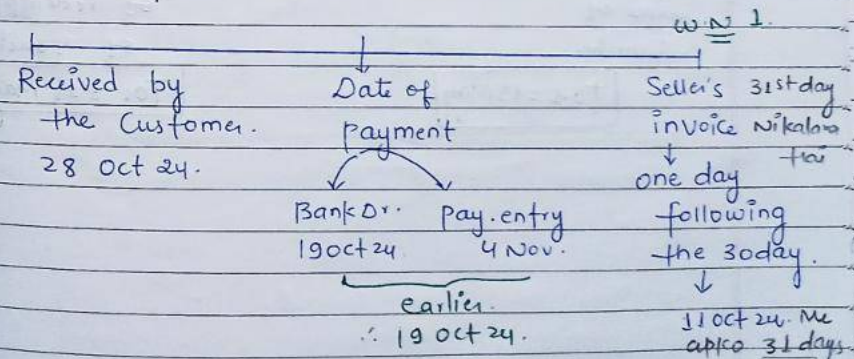
- i. Bank Debit = 3rd July 24.
- ii. Payment entry = 6 July 24.

∴ T.O.s is earliest of above 3 Date i.e 22 June 2024.

Ex: - Goods sold on R.C Basis.

- Sent to consumer on 17th Oct 24.
- Rec. by customer on 28th Oct 24.

- Seller's invoice on 11th Oct 24.
 - Bank Dr. of consumer 19 Oct 24
 - Payment entry by customer = 4 Nov 24.
- find T.O.s.



Page No. Tak Jand E

Date / /

WNL

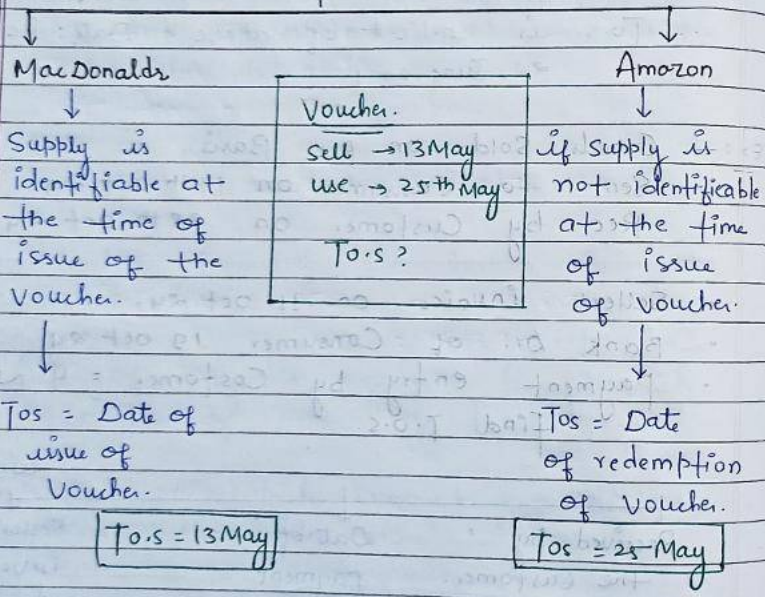
Oct 31 days - 11 = 20 days

Nov Me = + 11
Karna add 31 days.

Karenge ki 31
days total 110 days.
= 11

Scenario - 3

Voucher's sold



Date / /

Scenario - 4

Residual Case [Tax evasion]

Person registered
(Tax Month ki Chori & uska Due date)
Tos = ??

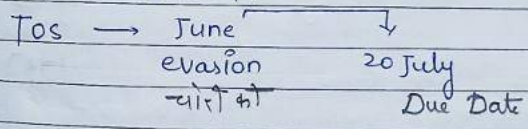
Monthly / Quarter → Tax evasion

Due Date of return filing i.e. GSTR 313

Generally = 20th of the next month.

Ex:- June 2024 GST evasion.

Notice = Nov 24.



Person Unregistered.

Tos = Date of Payment

(Tax Bhi payment karnge that will you Tos)

Ex:- June 2024 = Tax evasion

• NOV = Notice 24

• 11 Dec = Payment

Tos = 11 Dec

Date ___/___/___

Scenario - 5

Late fee / int. / Penalties.
T.O.S = Actually Receive.

- Ex → • Goods ₹ 5L
- GST @ 12%
- Amount received late from the Customer and he also paid interest of ₹ 15000 on 11th Nov 24.
- Goods were sold on 5th Aug 24. find T.O.S. ✓

GST Amount (Inclusive)

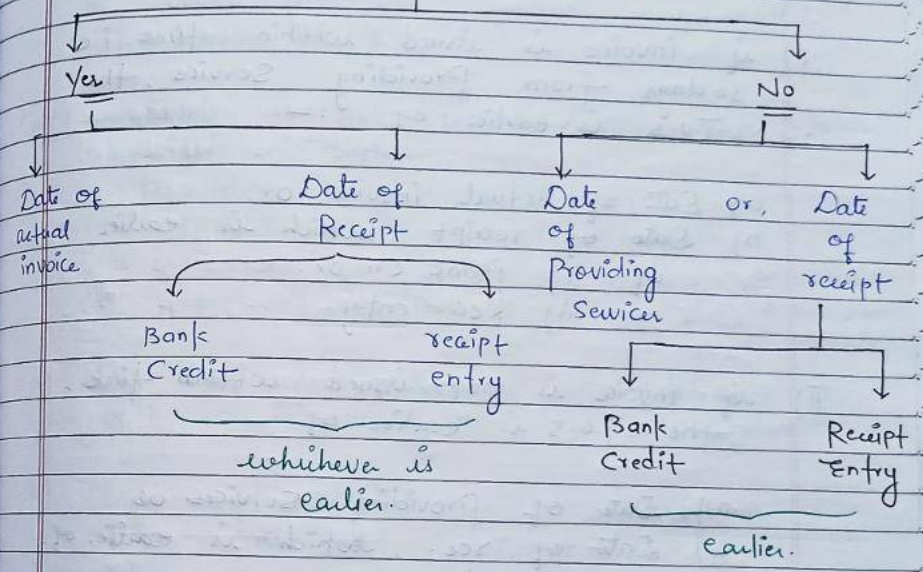
15000 → 13392.85
112%

Difference 15000 - 13392.85
GST = 1607.15

Date 4/3/25 Lecture - 08

Services forward charge.

whether invoice is raised within time ???
[30 days / 45 days]
Banks / NISFC's



Ex → 1. Services of A.c repairing provided to Unique on 4th feb 25 by L.G service Centre.

- Bank Cr. on 23rd feb 25
- Receipt entry on 1st March 25

find T.O.S if invoice is issued on :-

- Case 1 - 25th feb 25
- Case 2 13th March 25

As per Sec 13 of the CGST Act, 2017 in case services are provided on f/c basis the T.O.S is dependent upon whether the invoice is issued within time as given in Sec 31 of the CGST Act.

I) if invoice is issued within time i.e. 30 days from providing service, the T.O.S is earlier of :-

- a) Date of Actual invoice or,
- b) Date of receipt, which is earlier of
 - i) Bank Cr. or
 - ii) Rec. entry.

II) if Invoice is not issued within time, the T.O.S is earlier of :-

- a) Date of providing services or
- b) Date of rec., which is earlier of.
 - i) Bank cr. or
 - ii) Rec. entry.

Now in the given case :-

Case 1. Service provided on 4th feb 25.
• Invoice issued within time i.e. 30 days from providing services.

∴ TOS will be earlier of :-

a) Date of invoice = 25 feb 25
or,

b) Date of receipt = 23 feb 25
earlier of

- i) Bank Cr. = 23 feb 25
- ii) Rec. entry = 1 march 25

TOS = 23 feb 25.

Case 2. Invoice is not issued within time i.e. within 30 days.

- providing services = 4 feb 25
- Invoice = 13 March 25

∴ T.O.S is earlier of :-

a) Date of prov. services = 4 feb 25
or

b) Date of receipt = 23 feb 25
[as calculated in case 1]

∴ TOS = 4 feb 25.