

**Question 6**

Examine the following independent cases of supply of goods and services and determine the time of issue of invoice under each of the cases as per the provisions of Cystic, 2023:

- (i) Sakha Enterprises, Kolkata entered into a contract with Suraj Enterprises, Surat for supply of goods on 31st October, 2023. The goods were removed from the factory at Kolkata on 11th October, 2023. As per the agreement, the goods were to be delivered by 31st October, 2023. Suraj Enterprises has received the goods on 14th October, 2023.
- (ii) Trust and Fun Ltd, an event management company, has provided its services for an event at Kapoor Film Agencies, Mumbai on 5th June, 2023. Payment for the event was made on 19th June, 2023.

**4 Marks****Answer:**

- (i) A registered person supplying taxable goods shall issue a tax invoice, before or at the time of removal of goods for supply to the recipient, where the supply involves movement of goods. Therefore, in the given case, invoice has to be issued on or before, 11th October 2023 (the time of removal of goods).
- (ii) A registered person [other than an insurer/banking company/financial institution, including an NBFC] supplying taxable services shall issue a tax invoice before or after the provision of service, but within a period of 30 days from the date of supply of service. Thus, in the given case, invoice has to be issued within 30 days of 5th June 2023 (date of supply of service), i.e. on or before, 5th July 2023.

**Question 7****(CS Execu. May 2018 Modified)**

M/s. Mansh & Vansh Trading Company, a registered supplier, is liable to pay GST under forward charge. Determine the time of supply from the following information furnished by it:

- (i) Goods were supplied on 3-10-2020  
 (ii) Invoice was issued on 5-10-2020  
 (iii) Payment received on 9-10-2020

**4 Marks****Answer:**

| Statutory Provision   | In the given case  |
|---|--|
| As per Notification No. 66/2017-CT, dated 15.11.2017, a registered person (excluding composition supplier) has to pay GST on the outward supply of goods at the time of supply as specified in section 12(2)(a)i.e., date of issue of invoice or the last date on which invoice ought to have been issued in terms of section 31. | (a) Actual date of issue of invoice: 05-10-2020<br>(b) Last date as per section 31(1)(b): 03-10-2020<br><br>Time of supply of goods is 3rd October, 2020 |



**Question 8**

(CS Executive Dec. 2018)

Samodia Trading Company, a registered supplier, is liable to pay GST under forward charge mechanism. Determine the time of supply from the following information furnished by the firm Samodia Trading Company:

- (a) Goods supplied on 3rd May, 2018;
- (b) Invoice issued on 3rd May, 2018;
- (c) Payment received on 9th May, 2018;

Provisions involved are to be explained briefly.

**5 Marks****Answer:**

As per section 12 of CGST Act, 2017, the time of supply of goods, tax on which is payable under forward charge, is the earlier of the following

Date of issue of invoice or last date on which the invoice is required to be issued.

A registered person is further required to issue a tax invoice before or at the time of removal of goods for supply to the recipient. Thus, in the given case, the invoice for supply of goods should have been issued on or before the removal of goods i.e., on 03-05-2018.

Thus, the time of supply of the goods will be 03-05-2018

**Moderate****Question 1**

MTP Oct'19

Discuss the provisions relating to time of supply of goods that are taxable under reverse charge?

**5 Marks****Answer**

The time of supply of goods on which GST is payable on reverse charge basis under sub-sections (3) and (4) of section 9 of CGST Act is determined in terms of section 12(3)(a), (b) and (c), as follows: The time of supply for such goods will be the earliest of the following dates:

- Date on which the goods are received, or
- Date on which payment is recorded in the books of account of the recipient, or the date on which the same is debited in his bank account, whichever is earlier, or
- Date immediately following 30 days from the date of issue of invoice (or document by some other name in lieu of invoice) by the supplier.

If it is not possible to determine the time of supply by using these parameters, then the time of supply will be the date of entry of goods in the books of account of the recipient of supply.

**Question 2**

MTP March'19, PYQ Nov '18

Mr. Mayank provides Continuous Supply of Services (CSS) to M/s. Omega Limited. He furnishes the following further information:

- |  |            |
|--|------------|
| (i) Date of commencement of Providing CSS      | 01-10-20XX |
| (ii) Date of completion of Providing CSS       | 31-01-20XY |
| (iii) Date of receipt of payment by Mr. Mayank | 30-03-20XY |



Determine the time of issue of invoice as per provisions of CGST Act, 2017, in the following circumstances:

- (i) If no due date for payment is agreed upon by both under the contract of CSS.
- (ii) If payment is linked to the completion of service.
- (iii) If M/s. Omega Limited has to make payment on 25-03-20XY as per the contract between them. 3/5 Marks

**Answer**

Where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment.

Thus, in the given case, the invoice should be issued on or before 30.03.20XY (date of receipt of payment by Mr. Mayank).

- (i) If payment is linked to the completion of an event, the invoice should be issued on or before the date of completion of that event. Since in the given case payment is linked to the completion of service, invoice should be issued on or before 31.01.20XY (date of completion of service).
- (ii) Where the due date of payment is ascertainable from the contract, the invoice should be issued on or before the due date of payment.
- (iii) If M/s. Omega Limited has to make payment on 25.03.20XY as per the contract between them, the invoice should be issued on or before 25.03.20XY.

**Question 3**

MTP Aug'18

Gupta & Sons, a registered supplier, paying tax under normal scheme is a wholesale supplier of ready-made garments located in Bandra, Mumbai. On 5th September, 20XX, Mohan, owner of Charming Boutique located in Dadar, Mumbai, approached Gupta & Sons for supply of a consignment of customized dresses for ladies and kids.

Gupta & Sons gets the consignment ready by 2nd December, 20XX and informs Mohan about the same. The invoice for the consignment was issued the next day, 3rd December, 20XX.

Due to some reasons, Mohini could not collect the consignment immediately. So, she collects the consignment from the premises of Gupta & Sons on 18th December, 20XX and hands over the cheque for payment on the same date. The said payment is entered in the accounts on 20th December, 20XX and amount is credited in the bank account on 21st December, 20XX.

You are required to determine the time of supply of the readymade garments supplied by Gupta & Sons to Mohini elaborating the relevant provisions under the GST law. 4 Marks

**Answer:**

As per Notification No. 66/2017 CT dated 15.11.2017, a registered person (excluding composition supplier) has to pay GST on the outward supply of goods at the time of supply as specified in section 12(2)(a) of CGST Act, 2017 i.e., date of issue of invoice or the last date on which invoice ought to have been issued in terms of section 31.

Therefore, the time of supply of goods is 3rd December which is the date on which the invoice for the consignment was issued.



**Question 4**

Mahak Sons is a registered supplier of electronic items and pays GST under regular scheme. On 15th July 20XX, Mahak Sons received an order from Sunder Trader for supply of a consignment of electronic items. Mahak Sons gets the consignment ready by 20th July 20XX. The invoice for the consignment was issued the next day, 21st July 20XX. Sunder Trader could not collect the consignment immediately. Sunder Trader collects the consignment from the premises of Mahak Sons on 30th July 20XX and hands over the cheque towards payment on the same date. The said payment is entered in the books of accounts of Mahak Sons on 31st July, 20XX and amount is credited in their bank account on 1st August 20XX.

You are required to determine the time of supply of the electronic items for the purpose of payment of tax.

**Answer:**

As per section 12(2) of the CGST Act, 2017, the time of supply in respect of goods shall be the earlier of the following two dates: -

- Date of issue of invoice/last date on which the invoice is required to be issued as per section 31 of the CGST Act, 2017
- Date of receipt of payment

Further, as per Notification No. 66/2017 CT dated 15.11.2017, a registered person (excluding composition supplier) has to pay GST on the outward supply of goods at the time of supply as specified in section 12(2)(a) i.e., date of issue of invoice or the last date on which invoice ought to have been issued in terms of section

31. As per section 31(1), the invoice needs to be issued either before or at the time of removal (where supply involves movements of goods) of goods/delivery of goods/ making goods available to the recipient.

In this case, the invoice is issued before the removal of the goods and is thus, within the time limit prescribed under section 31(1). Therefore, time of supply for the purpose of payment of tax is the date of issue of invoice, which is 21st July, 20XX.

**Question 5**

M/s Mansh & Vansh Trading Company, a registered supplier, is liable to pay GST under forward charge. Determine the time of supply from the following information furnished by it:

Goods were supplied on 03-10-2023

Invoice was issued on 05-10-2023

Payment received on 09-10-2023

**4 Marks**

**Answer:**

As per section 12 of CGST Act, 2017, the time of supply of goods, tax on which is payable under forward charge, is the earlier of the following two dates:

- Date of issue of invoice/last date on which the invoice is required to be issued



- b. Date of receipt of payment<sup>4</sup> i.e., the date on which the payment is recorded in the books of account of the supplier or date on which the payment is credited to the supplier's bank account, whichever is earlier

Further, a registered person is required to issue a tax invoice before or at the time of removal of goods for supply to the recipient. Thus, in the given case, the invoice for supply of goods should have been issued on or before the removal of goods i.e., on 03-10-2023.

However, since the invoice has not been issued within the prescribed time, the time of supply will be the last date on which the invoice is required to be issued (03-10-2023) or date of receipt of payment (09-10-2023), whichever is earlier. Thus, the time of supply of the goods will be 03-10-2023.

It has been assumed that the aggregate turnover of Mansh and Vansh Trading Company in the preceding financial year is more than ` 1.5 crore.

## Difficulty

### Question 1

MTP March'18

Mehra Sons, a registered supplier, is a wholesale supplier of ready-made garments located in Bandra, Mumbai. On 5th September, 20XX, Subhadra, owner of Aura Boutique located in Dadar, Mumbai, approached Mehra Sons for supply of a consignment of customized dresses for ladies and kids.

Mehra Sons gets the consignment ready by 2nd December, 20XX and informs Subhadra about the same. The invoice for the consignment was issued the next day, 3rd December, 20XX.

Due to some reasons, Subhadra could not collect the consignment immediately. So, she collects the consignment from the premises of Mehra Sons on 18th December, 20XX and hands over the cheque for payment on the same date. The said payment is entered in the accounts on 20th December, 20XX and amount is credited in the bank account on 21st December, 20XX.

You are required to determine the time of supply of the readymade garments supplied by Mehra Sons to Subhadra elaborating the relevant provisions under the GST law.

4 Marks

Answer:

Time of supply of goods is the earlier of the following two dates:

- Date of issue of invoice/last date on which the invoice is required to be issued
- Date of receipt of payment.

Further, date of receipt of payment is earlier of date of recording the payment in books of account and date of crediting of payment in bank account [Section 12(2) of the CGST Act, 2017].

In the given case,

Date of invoice: 3rd December, 20XX

Date of recording payment in books of account: 20th December, 20XX  
Date of crediting in the bank account: 21st December, 20XX

Therefore, the date of receipt of payment will be 20th December, 20XX (earlier of two dates)



namely, date of recording the payment in books of account and date of crediting of payment in bank account). However, since the invoice date is earlier than date of payment, the time of supply will be 3rd December, 20XX.

**Question 2**

MTP Sep '23

**GST is payable on advance received for supply of goods and services taxable under forward charge.**

**Do you agree with the statement? Support your answer with legal provisions.**

**5 Marks****Answer:**

The statement is not correct. While GST is payable on advance received for supply of services taxable under forward charge, the same is not payable in case of advance received for supply of goods taxable under forward charge.

As per section 13 of the CGST Act, 2017, the time of supply of services taxable under forward charge is -

➤ Date of issue of invoice or date of receipt of payment, whichever is earlier, if the same is issued within 30 days from the date of supply of service;

OR

➤ Date of provision of service or date of receipt of payment, whichever is earlier, if the invoice is not issued within 30 days from the date of supply of service.

Thus, in case of services, if the supplier receives any payment before the provision of service or before the issuance of invoice for such service, the time of supply gets fixed at that point in time and the liability to pay tax on such payment arises. However, the tax can be paid by the due date prescribed with reference to such time of supply.

As regards time of supply of goods taxable under forward charge is concerned, Notification No. 66/2017 CT dated 15.11.2017 provides that a registered person (excluding composition supplier) should pay GST on the outward supply of goods at the time of supply as specified in section 12(2)(a) of the CGST Act, 2017, i.e. date of issue of invoice or the last date on which invoice ought to have been issued in terms of section 31 of the CGST Act, 2017. Therefore, in case of goods, tax is not payable on receipt of advance payment.

**Question 3**

RTP May '18

**Royal Sweet Co., Delhi, a registered supplier, has furnished the details of the following few transactions which took place in November, 20XX:**

| S. No. | Date       | Particulars  | Date of invoice | Amount (₹) |
|--------|------------|--|-----------------|------------|
| (i)    | 11.11.20XX | Payment made to an advocate in Delhi   | 07.07.20XX      | 1,25,000   |
| (ii)   | 20.11.20XX | Paid sitting fee to Director from Haryana for meeting held in Delhi on 15.10.20XX [Inter-State supply] | 15.10.20XX      | 75,000     |

**Assume the rates of taxes to be as under:-**

| Particulars | Rate |
|-------------|------|
| CGST        | 9%   |
| SGST        | 9%   |



|      |     |
|------|-----|
| IGST | 18% |
|------|-----|

You are required to compute GST [CGST & SGST/IGST, as the case may be] payable for the month of November, 20XX along with time of supply of the aforementioned activities.

Answer:

Computation of GST payable for the month of November, 20XX

| S. No. | Particulars                        | Time of supply of services | CGST (₹) | SGST (₹) | IGST (₹) | Interest (₹)    |
|--------|------------------------------------|----------------------------|----------|----------|----------|-----------------|
| (i)    | Services from an advocate in Delhi | 06.09.20XX<br>[Note-1 & 3] | 11,250   | 11,250   | -        | 244<br>[Note-4] |
| (ii)   | Director's Sitting fee             | 20.11.20XX<br>[Note-2 & 3] | -        | -        | 13,500   |                 |

Notes: -

- Services supplied by an individual advocate to any business entity located in the taxable territory is a notified service on which tax is payable on reverse charge basis by the recipient of services.
- Services supplied by a director of a company to the said company is a notified service on which tax is payable on reverse charge basis by the recipient of services.
- As per section 13 of the CGST Act, 2017, the time of supply of services in case of reverse charge is earliest of the following: -
  - Date of payment as entered in the books of account of the recipient or the date on which the payment is debited to his bank account, whichever is earlier, or
  - Date immediately following 60 days since the date of issue of invoice.

Provisions of time of supply as provided under section 13 of the CGST Act are also applicable for inter-State supply vide section 20 of the IGST Act.

In view of the aforesaid provisions, the time of supply and due date for payment of tax in the given cases would be determined as under:

- Time of supply of the services is the date immediately following 60 days since the date of issue of invoice, i.e. 06.09.20XX. The due date for payment of tax is 20.10.20XX with return of September, 20XX.
  - Time of supply of service is 20.11.20XX and due date for payment of tax is 20.12.20XX with return of December, 20XX.
- The due date for payment of tax in case (i) is 20.10.20XX with return of September, 20XX. However, the payment of tax is actually made on 11.11.20XX. Thus, payment of tax is delayed by 22 days.

In case of delayed payment of tax, interest @ 18% per annum is payable for the period for which the tax remains unpaid starting from the day succeeding the day on which such tax was due to be paid [Section 50 of the CGST Act, 2017 read with Notification No. 13/2017 CT dated 28.06.2017]. In view of the same, in the given case, interest payable would be as follows:

Amount of interest payable = ₹ 22,500 × 18% × 22/365 = ₹ 244 (rounded off).



**Question 4**

Royal Fashions, a registered supplier of designer outfits in Delhi, decides to exhibit its products in a Fashion Show being organised at Hotel Park Royal, Delhi on 4th January, 20XX. For the occasion, it gets the makeover of its models done by Aura Beauty Services Ltd., Ashok Vihar, for which a consideration is ₹ 5,00,000 (excluding GST) has been charged. Aura Beauty Services Ltd. issued a duly signed tax invoice on 10th February, 20XX showing the lumpsum amount of ₹ 5,90,000 inclusive of CGST and SGST @ 9% each. Royal Fashions made the payment the very next day. Answer the following questions:

- (i) Examine whether the tax invoice has been issued within the time limit prescribed under law?
- (ii) Tax consultant of Royal Fashions objected to the invoice raised suggesting that the amount of tax charged in respect of the taxable supply should be shown separately in the invoice raised by Aura Beauty Services Ltd. However, Aura Beauty Services Ltd. contended that there is no mandatory requirement of showing tax component separately in the invoice.

You are required to examine the validity of the objection raised by tax consultant of Royal Fashions?

**Answer:**

As per section 31 of the CGST Act, 2017 read with the CGST Rules, 2017, in case of taxable supply of services, invoices should be issued before or after the provision of service, but within a period of 30 days [45 days in case of insurer/ banking company or financial institutions including NBFCs] from the date of supply of service. In view of said provisions, in the present case, the tax invoice should have been issued in the prescribed time limit of 30 days from the date of supply of service i.e. upto 03.02.20XX. However, the invoice has been issued on 10.02.20XX.

**In such a case, the time of supply as per section 13 of the CGST Act, 2017 would be 04.01.20XX i.e. earliest of the following:**

Date of provision of service (04.01.20XX) Date of receipt of payment (11.02.20XX)

Section 31 of the CGST Act, 2017 read with the CGST Rules, 2017, inter alia, provides that tax invoice shall contain the following particulars-

Total value of supply of goods or services or both;

Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);

Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

The objection raised by the tax consultant of Royal Fashions suggesting that the amount of tax charged in respect of the taxable supply should be shown separately in the invoice raised by Aura Beauty Services Ltd., is valid in law. In the present case, the tax amount has not been shown separately in the invoice.

**Question 5**

PYQ Nov'19

Know & Grow Publishers, a registered dealer in India, paid an advance of ₹50,000 to Mr. Ganatra, an author, for the copyright covered under Section 13(1)(a) of the Copyright



Act, 1957, of his original literary work on 5-9-2023. It made the balance payment of ` 1,50,000 on 12-12-2023. You are required to determine the time of supply, if Mr. Ganatra raised the invoice on:

- (i) 6-10-2023, or  
(ii) 17-12-2023

4 Mark

**Answer:**

GST on supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under section 13(1)(a) of the Copyright Act, 1957 relating to original literary works to a publisher is payable under reverse charge by such publisher, i.e. Know & Grow Publishers.

The time of supply of service, on which GST is payable under reverse charge, is earlier of the following:

a) Date of payment as entered in the books of account of the recipient or date on which payment is debited from the bank account, whichever is earlier

or

b) 61st day from the date of issue of invoice by the supplier

(i) If the invoice is issued on 06.10.2023, time of supply is as under:

- For the payment of ` 50,000: 05.09.2023 [earlier of date of payment and 61st day from date of issue of invoice]
- For the payment of ` 1,50,000: 06.12.2023 [earlier of date of payment and 61st day from date of issue of invoice]

(ii) If the invoice is issued on 17.12.2023, time of supply is as under:

- For the payment of ` 50,000: 05.09.2023 [earlier of date of payment and 61st day from date of issue of invoice]
- For the payment of ` 1,50,000: 12.12.20123 [earlier of date of payment and 61st day from date of issue of invoice]

### Question 6

PYQ Dec '21

- (i) An order is placed to T & Co., Sholapur on 18th August, 2023 for supply of fabrics to make garments. Company delivered the fabrics on 4th September, 2023 and after completion of the order issued the invoice on 15th September, 2023. The payment against the same was received on 30th September, 2023. Determine the time of supply for the purpose of payment under CGST Act, 2017 with your explanations.
- (ii) HM Industries Ltd. engaged the services of a transporter for road transport of a consignment on 20th May, 2023. However, the consignment could not be sent immediately on account of a strike in the factory, and instead was sent on 20th July 2023. Invoice was received from the transporter on 20th June 2023 and payment was made on 25th August 2023.

What is the time of supply of the transporter's service?

5 Marks

**Answer:**

- (i) The time of supply of goods (where movement of goods involve) (fabric) for the purpose of payment of tax is the date of issue of invoice or the last date when the invoice ought to have been



issued. Further, a registered person is required to issue a tax invoice before or at the time of delivery of goods or making available thereof to the recipient. Thus, in the given case, time of supply is 4th September, 2023.

- (ii) Alternative 1: Assuming that services of transportation of goods by road have been provided by a GTA which has not paid GST @ 12%; i.e. GST is payable @ 5%.

Tax on supply of transportation of goods by road services provided by a Goods Transport Agency (GTA) to a body corporate is payable under reverse charge by such body corporate.

Time of supply of services taxable under reverse charge is earliest of:-

- date of making payment, or
- 61st day from the date of issue of invoice by supplier Thus, in the given case, time of supply is earlier of
  - 25th August or
  - 20th August 2023 (61st day from 20th June)

Thus, in the given case, time of supply 20th August 2023

**Alternative 2:** Assuming that services of transportation of goods by road have been provided by a GTA which has paid GST @ 12%. Thus, GST is payable under forward charge.

The time of supply of services in case where the invoice is issued within 30 days of provision of service is the earlier of date of invoice or date of receipt of payment.

Thus, in the given case, time of supply is 20th June, 2023

### Question 7

MTP Sept 2024

**Champak Ltd. avails legal services from a firm of advocates. The firm issues invoice for the services to Champak Ltd. on 17th Feb. However, Champak Ltd. was not happy with the services provided by the firm as its legal case was not handled by the firm in a professional manner and it resulted in the company losing the case. The company delayed the payment to the firm and finally made the payment on 3rd November.**

**Determine the time of supply of the legal services provided by the firm of advocates to Champak Ltd.**

**4 Marks**

**Answer:**

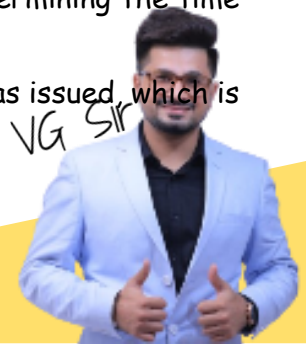
The time of supply of the legal services provided by the firm of advocates to Champak Ltd. would be **17th February**, the date the invoice was issued.

Here's the reasoning:

- Invoice Date:** The invoice date is generally considered the time of supply under the Indian Goods and Services Tax (GST) law.
- Dissatisfaction with Services:** The fact that Champak Ltd. was not happy with the services and lost the case does not change the time of supply. The time of supply is determined based on the invoice date, not the quality of the services provided.
- Delayed Payment:** The delayed payment by Champak Ltd. is not relevant to determining the time of supply.

Therefore, the time of supply for the legal services would be the date the invoice was issued, which is **17th February**.

*Time of Supply*



## Multiple Choice Questions

## Question 1

MTP Oct'19

Ms. Pearl is a classical singer. She wants to organize a classical singing function, so she booked an auditorium on 10th August for a total amount of ₹ 20,000. She paid ₹ 5,000 as advance on that day. The classical singing function was organized on 10th October. The auditorium owner issued invoice to Ms. Pearl on 25th November amounting to ₹ 20,000. Pearl made balance payment of ₹ 15,000 on 30th November. Determine the time of supply in this case.

- a) Time of supply is 25th November for ₹ 20,000.  
 b) Time of supply is 25th November for ₹ 5,000 & 30th November for ₹ 15,000.  
 c) Time of supply is 10th August for ₹ 5,000 & 10th October for ₹ 15,000.  
 d) Time of supply is 10th October for ₹ 20,000.


## Question 2

MTP April'19

Mr. Rahu is receiving legal services from a lawyer Mr. Ketu. The information regarding date of payment, invoice etc. is as follows-

Invoice issued by Mr. Ketu on 15-Apr-20XX Payment received by Mr. Ketu on 5-May-20XX  
 Date of payment entered in books of accounts of Rahu: 1-May-20XX What is time of supply of goods?

- (a) 1-May-20XX  
 (b) 5-May-20XX  
 (c) 14-Jun-20XX  
 (d) 15-Apr-20XX


## Question 3

MTP April'19

Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:

- a) before/at the time of supply.  
 b) 6 months from the date of removal.  
 c) Earlier of (a) or (b).  
 d) Later of (a) or (b)


## Question 4

MTP March'19

The time of supply of service in case of reverse charge mechanism is

- (a) Date on which payment is made to the supplier  
 (b) Date immediately following 60 days from the date of issue of invoice  
 (c) Date of invoice  
 (d) Earlier of (a) and (b)


## Question 5

RTP May '19

M/s. Ramchandra Associates has received some taxable services from Mohan Dalal (P) Ltd. on 12.01.20XX by making a cash payment of ₹ 5,00,000 on same day. The payment was entered in the books of account of M/s. Ramchandra Associates on 16.01.20XX and in the books of account of Mohan Dalal (P) Ltd. on 20.01.20XX. The invoice was issued by Mohan Dalal (P) Ltd. on 18.01.20XX. Determine the time of supply in the given case.

- a) 12.01.20XX  
 b) 16.01.20XX  
 c) 18.01.20XX  
 d) 20.01.20XX

