

TIME OF SUPPLY

MULTIPLE CHOICE QUESTIONS

- The liability to pay GST arise _____ in case of supply of goods.

 - At the time of supply of goods
 - At the time of issue of invoice
 - On receipt of payment
 - Earliest of (A), (B) or (C)
- Time of supply of goods as per Section 12 of CGST Act, 2017 is _____. [Ignore Notification No. 66/2017-CT dated 15-11-2017]**

 - Date on which the supplier receives the payment with respect to the supply
 - Date of issue of invoice by the supplier
 - Date of dispatch of goods by the supplier
 - Earlier of (a) and (b)
- Time of supply of goods liable to tax under reverse charge mechanism is _____.**

 - Date of receipt of goods
 - Date on which the payment is made by the recipient of goods
 - Date immediately following 30 days from the date of issue of invoice by the supplier
 - Earlier of (a), (b) or (c)
- Date on which the supplier receives the payment as per section 12 of CGST Act is—**

 - the date on which the payment is entered in his books of account.
 - the date on which the payment is credited to his bank account.
 - the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.
 - Date on which receipt voucher is issued by supplier.
- What is the need to determine the time of supply under the GST Act?**

 - To fix the point when the liability to charge GST arises
 - To find out when the supply is deemed to have been made
 - Both (A) and (B)
 - None of the above
- When is a registered person supplying taxable goods required to issue invoice under GST laws when the supply involves movement of goods?**

 - Before or at the time of removal of goods for supply to the recipient

- (b) At the time of receipt of payment for such supply
- (c) 6 months from the date of removal
- (d) At any time before the supplier files his return

7. Where the supplier of taxable goods receives an amount upto _____ in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.

- (a) ₹ 1,000
- (b) ₹ 5,000
- (c) ₹ 10,000
- (d) ₹ 50,000

8. An order is placed on Ram & Co. on 18th August, 2024 for supply of a consignment of customised shoes. Ram & Co. gets the consignment ready and informs the customer and issues the invoice on 2nd December, 2024. The customer collects the consignment from the premises of Ram & Co. on 7th December, 2024 and electronically transfers the payment on the same date, which is entered in the accounts on the next day, 8th December, 2024.

What is the time of supply of the shoes for the purpose of payment of tax?

- (a) 18th August 2024
- (b) 2nd December 2024
- (c) 7th December 2024
- (d) 8th December 2024

9. Determine the time of supply in case supply involves movement of goods and the date of removal of goods was 01-10-2024, the date of issue of invoice was 02-10-2024 and the date when the goods were made available to the recipient was

03-10-2024 and the date of receipt of payment was 15-11-2024.

- (a) The time of supply is earlier of date of issuance of invoice and date of payment i.e. 02-10-2024
- (b) The time of supply is earlier of date when goods were made available to the recipient and the date of receipt of payment i.e. 03-10-2024
- (c) The time of supply is later of date of removal and date of receipt payment i.e. 15-11-2024
- (d) Since invoice is not issued before removal of goods, hence time of supply is earlier of date of removal or date of receipt of payment i.e. 01-10-2024

10. Determine the time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

– Date of Removal : 03-10-2024

– Date of invoice : 01-10-2024

– Date when goods made available to recipient : 04-10-2024

– Date of receipt of payment : 25-11-2024

- (a) 03-10-2024
- (b) 01-10-2024
- (c) 04-10-2024
- (d) 25-11-2024

11. Determine the time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case supply does not involve movement of goods.

– Date of invoice : 02-10-2024

– Date when goods made available to recipient : 03-10-2024



- Date of receipt of payment : 15-09-2024
- (a) 02-10-2024
(b) 03-10-2024
(c) 15-09-2024
(d) 01-11-2024
12. Determine the time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case recipient of goods is liable to pay tax under reverse charge mechanism.
- Date of invoice : 01-10-2024
– Date of receipt of goods : 05-10-2024
– Date of payment in books : 10-10-2024
– Date when payment debited in bank account : 12-10-2024
- (a) 01-10-2024
(b) 05-10-2024
(c) 10-10-2024
(d) 12-10-2024
13. Mr. X, an agriculturist supplies tobacco leaves to M/s. PQR Ltd. (registered recipient). The invoice was dated 04-05-2024 and the goods were received by the recipient on 12-05-2024 while the payment for the same was made on 30-05-2024. Determine the time of supply of goods. [Note: that tobacco leaves supplied by agriculturist are notified for reverse charge.]
- (a) The date immediately following 30 days from the date of issuance of invoice i.e. 04-06-2024
(b) The date of payment i.e. 30-05-2024
(c) Date of receipt of goods by the recipient i.e. 12-05-2024
(d) Earlier of (A), (B) and (C) i.e. 12-05-2024
14. Determine the time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case recipient of goods is liable to pay tax under reverse charge mechanism.
- Date of invoice : 01-10-2024
– Date of receipt of goods : 15-10-2024
– Date of payment in books : 12-10-2024
– Date when payment debited in bank account : 10-10-2024
- (a) 01-10-2024
(b) 15-10-2024
(c) 12-10-2024
(d) 10-10-2024
15. Determine the time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case recipient of goods is liable to pay tax under reverse charge mechanism.
- Date of invoice : 01-10-2024
– Date of receipt of goods : 15-11-2024
– Date of payment in books : 18-11-2024
– Date when payment debited in bank account : 20-11-2024
- (a) 01-10-2024
(b) 01-11-2024
(c) 18-11-2024
(d) 20-11-2024
16. XYZ Ltd. has purchased for its employees 100 vouchers dated 24-12-2024 worth ₹ 1,000 each from ABC Ltd., a footwear manufacturing company. The vouchers were issued by ABC Ltd. on 25-12-2024. The vouchers can be encashed at retail outlets of ABC Ltd. The same were given to



employees on 26-12-2024. The employees of XYZ Ltd. encashed the same on 01-01-2025. Determine time of supply of vouchers.

- (a) 24-12-2024
- (b) 25-12-2024
- (c) 26-12-2024
- (d) 01-01-2025

17. Determine the time of supply in case of supply on approval basis where the goods have been removed on 01-12-2024 while the invoice date is 15-12-2024 and the approval given by the recipient is 05-12-2024 and payment made was 25-12-2024.

- (a) Time of supply shall be the date of approval by the recipient as the invoice was issued after that date i.e. 05-12-2024
- (b) Time of supply shall be the date of invoice i.e. 15-12-2024
- (c) Time of supply shall be date after 6 months from the date of removal i.e. 02-06-2025
- (d) Time of supply shall be the dated of payment i.e. 25-12-2024

18. From the following information determine the time of supply if goods are supplied on approval basis :

- Removal of goods : 01-12-2024
- Issue of invoice : 25-07-2025
- Accepted by recipient : 25-07-2025
- Receipt of payment : 20-07-2025

- (a) 01-12-2024
- (b) 25-07-2025
- (c) 20-07-2025
- (d) 02-06-2025

19. Mr. X purchased certain goods from M/s. ABC a registered supplier on 15-11-2024 worth ₹ 15,750. He made payment of ₹ 16,000 on 30-11-2024 with an instruction to adjust the excess payment against future purchases. Hence, the same was adjusted by the supplier against his future purchase made on 01-01-2025 (invoice issued on same date). Determine the tax implications with regard to such excess payment in light of the GST law.

- (a) The time of supply in respect of the excess payment shall be the earlier of date of payment and invoice date i.e. 15-11-2024
- (b) The time of supply in respect of the excess payment shall be the later of date of payment and invoice date i.e. 01-01-2025
- (c) The time of supply of the excess payment shall be the date of payment i.e. 30-11-2024
- (d) The time of supply in case of excess payment upto ₹ 1,000 shall be at the option of the seller. Moreover, the time of supply in case of advance received is the date of issue of invoice and not the date of receipt of payment i.e. 01-01-2025

20. The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which.

- (a) The supplier receives such addition in value
- (b) The original invoice was issued
- (c) The supplier issues revised invoice
- (d) The original payment was received



21. Suppose, one dealer has sent some goods to another dealer for Sales on Approval Basis. In absence of any confirmation even after 6 months, it will be treated as :
- Sales Return
 - Deemed Supply of Goods
 - Purchase return
 - None of the Above
22. What is the time limit for issuance of invoice in case of supply of goods which does not involve movement of goods?
- Before or at the time of delivery of goods or making the goods available to the recipient
 - At the time of receipt of payment for such supply
 - 6 months from the date of supply
 - The date on which he enters the same in his books of accounts
23. Which of these conditions need to be satisfied to term the supply as 'continuous supply of goods' :
- the supply of goods is provided or agreed to be provided continuously or on recurrent basis
 - the supplier invoices the recipient on a regular or periodic basis
 - supply of goods which the Government may notify as continuous supply
 - the supply of goods should be made on a recurrent basis for a period exceeding 6 months.
- (1) and (4)
 - (1), (2) and (4)
 - (1), (2) and (3)
 - All of the above
24. When is the invoice to be issued in case of continuous supply of goods?
- At the time before or at the time of issuance of the successive statements of accounts
 - At the time when each such payment is received
 - Invoice shall be issued within 6 months from the date of supply
 - (A) or (B) as the case may be
25. The time of supply of goods under forward charge shall be—
- The date of issue of invoice by the supplier
 - The last date on which the supplier is required to issue the invoice with respect to the supply
 - The date on which the payment is entered in his books of account; or
 - The date on which the payment is credited to his bank account.
- earlier of (1) and (2)
 - earlier of (1), (2) (3) and (4)
 - earlier of (1) and (4)
 - (4)
26. With reference to Notification No. 66/2017-CT dated 15-11-2017, What shall be the time of supply in case the invoice is issued on 04-11-2024 and the goods are made available to recipient on 06-11-2024 while the payment is received in advance on 01-10-2024?
- The time of supply is earlier of the payment date and the invoice date i.e. 01-10-2024.
 - The time of supply is later of the payment date and the invoice date i.e. 04-11-2024



- (c) The time of supply is the date of issue of invoice. Advance received is not liable to be taxed at the time of receipt i.e. 04-11-2024
- (d) The date of supply shall be the date when the goods are received by the recipient i.e. 6-11-2024

27. During the course of search it was found that 200 cartons of wall tiles were dispatched on 25th August 2024 but no invoice was made and the cartons were not entered in the accounts. There was no evidence of receipt of payment. What is the time of supply of the 200 cartons?

- (a) The time of supply is the date of dispatch of goods i.e. 25th August 2024.
- (b) The time of supply is the earlier of the date of issue of invoice or the date of receipt of payment. In this case, the invoice date and the payment date both are not available therefore, the time of supply shall not be determinable and hence not taxable.
- (c) The invoice shall be made now and the time of supply shall be the date of issue of invoice.
- (d) Since the invoice has not been issued, the time of supply shall be the last date on which the invoiced is required to be issued or date of receipt of payment, whichever is earlier i.e. 25th August 2024.

28. Determine the time of supply in case of continuous supply of goods where the invoice date was 01-12-2024 and the goods were supplied on 15-11-2024 and 25-11-2024, the statement of accounts being issued on 05-12-2024 and the payment received on 02-12-2024.

- (a) The time of supply shall be the date when the goods were supplied i.e.

15-11-2024 and 25-11-2024 respectively.

- (b) The time of supply shall be the date of issue of statement of accounts i.e. 05-12-2024
- (c) The time of supply shall be the date of invoice since the invoice is issued before the statement of accounts i.e. 01-12-2024
- (d) The time of supply shall be the date of receipt of payment i.e. 02-12-2024

29. Determine the time of supply in case of continuous supply of goods where the invoice date is 21-01-2025 and the goods were supplied on 18-01-2025 and 31-01-2025, the statement of accounts being issued on 05-01-2025 and the payment received on 10-02-2025.

- (a) The time of supply shall be the date when the goods were supplied i.e. 18-01-2025 and 31-01-2025 respectively.
- (b) The time of supply is the date of statement of account since invoice is issued after the date of statement of account and payment is also received after that date i.e. 05-01-2025
- (c) The time of supply shall be the date of invoice i.e. 21-01-2025
- (d) The time of supply shall be the date of receipt of payment i.e. 10-02-2025

30. Where the goods taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued—

- (a) Before or 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)



31. Where it is not possible to determine the time of supply on the supply of goods under reverse charge provisions, then the time of supply shall be taken as —
- the date on which the payment is debited in his bank account.
 - date on which the payment is entered in the books of account of the recipient.
 - date of entry of the transaction in the books of account of the recipient of supply.
 - the date immediately following 30 days from the date of issue of invoice or any other document by the supplier.
32. During the course of search of XYZ Co. Ltd. the ledger showed entry of receipt of silk yarn from Mr. P [engaged in manufacture of silk yarn from silk worm] as on 01-01-2025. Silk yarn is notified goods taxable under reverse charge. However, neither any invoice was found relating to such receipts nor any payment entry could be related to such receipts. Can you determine the time of supply for these goods in order to find the tax liability of XYZ Co. Ltd.
- The time of supply cannot be determined.
 - The time of supply in this case shall be the date of entry in the books of the recipient i.e. 01-01-2025.
 - The time of supply shall be the return filing date.
 - The time of supply shall be 30 days from the date of entry in the books of account of the recipient i.e. 31-01-2025.
33. Time of supply of vouchers in respect of goods when the supply with respect to the voucher is identifiable is _____.
- date of issue of voucher
 - date of redemption of voucher
 - date of issue of voucher or date of redemption of voucher whichever is earlier
 - date of issue of voucher or date of redemption of voucher whichever is later
34. Time of supply of vouchers in respect of goods when the supply with respect to the voucher is not identifiable is _____.
- date of issue of voucher
 - date of redemption of voucher
 - date of issue of voucher or date of redemption of voucher whichever is earlier
 - date of issue of voucher or date of redemption of voucher whichever is later
35. Ms. Rajani purchased a gift voucher from Shoppers Stop (a departmental store consisting of different types of consumer goods) worth ₹ 1,500 on 30-10-2024 and gifted it to her friend Ms. Seema on 04-11-2024. Ms. Seema encashed the same on 01-01-2025 for purchase of a handbag. Determine the time of supply.
- the time of supply is the date of issue of the voucher i.e. 30-10-2024
 - the time of supply is date when it was gifted i.e. 04-11-2024
 - the time of supply is the date of redemption of the voucher i.e. 01-01-2025
 - The time of supply shall be 30 days from the date of entry in the books of a the time of supply is the date of entry in the books of the supplier account of the recipient i.e. 31-01-2025.

36. XYZ Ltd. decided to gift its employees watches on Diwali. It purchased vouchers (for watches) from Titan Showroom worth ₹ 5,000 each on 24-10-2024 and gifted it to its 100 employees on occasion of Diwali on 15-11-2024. The vouchers can be encashed at any of the Titan showrooms. The voucher is valid till 30-06-2025. The employees of XYZ Ltd. encashed the vouchers from 01-01-2025 to 15-01-2025. Determine the time of supply.
- Time of supply is the date when the vouchers are gifted to its employees i.e. 15-11-2024
 - Time of supply is the date when the vouchers were issued by the Titan Showroom i.e. 24-10-2024
 - The last validity date of the voucher i.e. 30-06-2025
 - The respective dates from 01-01-2025 to 15-01-2025 when the employees redeemed the vouchers
37. **What is the time of supply in residuary cases where it is not possible to determine the time of supply as per provisions from Section 12(1) to section 12(4) :**
- the date on which the periodical return has to be filed
 - the date on which tax is paid
 - either (a) or (b) as the case may be
 - the time of supply in such cases cannot be determined at all
38. Investigation revealed clandestine removal of goods by Mr. X, an unregistered supplier. The evidence being certain notings in loose sheets, often undated and some corroborative material. During the course of investigation, Mr. X voluntarily paid tax in order to close the case. What shall be the time of supply of goods in order to fix his tax liability?
- The time of supply shall be the date when the periodical returns would have been filed if Mr. X if he had been registered person.
 - The time of supply shall be the date when the tax was paid by Mr. X as he being unregistered dealer did not file returns.
 - The time of supply shall be the date when the investigation revealed such information.
 - The time of supply cannot be determined, hence tax liability shall be computed at discretion of the Department.
39. Mr. Rakesh, a registered supplier supplied certain goods to Mr. Sunil on 6 months credit with a penalty clause in the agreement levying penalty of 5% of the invoice value in case of delayed payment. The agreement was entered into on 15-05-2024 while the invoice was dated 01-11-2024 (the goods being delivered on the same date). Mr. Sunil could not make the payment on the due date. He however, paid the same on 05-05-2025. Mr. Rakesh raised a debit note for the penalty amount. There being a dispute on this, the matter was in arbitration which was finally resolved with Mr. Sunil agreeing to pay half the penalty amount. The amount was paid by Mr. Sunil on 12-12-2025. Determine the time of supply in light of the GST law.
- With respect to the goods supplied, the time of supply shall be the invoice date i.e. 01-11-2024 and with respect to the penalty amount the time of supply shall be the date of payment by Mr. Sunil towards the penalty charge i.e. 12-12-2025.
 - With respect to the goods supplied, the time of supply shall be the invoice date i.e. 01-11-2024 and with respect



to the penalty amount the time of supply shall be the date of payment by Mr. Sunil towards the invoice i.e. 05-05-2025.

- (c) With respect to the goods supplied, the time of supply shall be the agreement date i.e. 15-05-2024 and with respect to the penalty amount also the time of supply shall be the agreement date i.e. 15-05-2024.
- (d) With respect to the goods supplied, the time of supply shall be the agreement date i.e. 15-05-2024 and with respect to the penalty amount the time of supply shall be the date of payment by Mr. Sunil towards the penalty charge i.e. 12-12-2025.
40. Dream Winner is engaged in making supply of online money gaming has received an advance of ₹ 1,00,000 on 10-11-2024 from Mr. X for participation in online game. Invoice has been issued on 12-11-2024 and Mr X participated on such online money gaming activity on 15-11-2024. The time of supply of online gaming service is _____
- (a) 12-11-2024
(b) 10-11-2024
(c) 15-11-2024
(d) 11-12-2024
41. What is the time of supply of service if the invoice is issued within 30 days from the date of provision of service?
- (a) Date of issue of invoice
(b) Date on which the supplier receives payment
(c) Date of provision of service
(d) Earlier of (a) and (b)

42. Suppose one supplier of service received a receipt of ₹ 5 lakhs in respect of the supply without issuing any invoice or not making any supply of services for the time being. Whether this receipt is taxable under GST?
- (a) Yes, as the tax liability arises at the time of receipt of advance for service.
(b) No
(c) No, tax liability up to the actual supply of the services
(d) No, liability up to the issuance of the invoice
43. What is the time of supply of service if the invoice is not issued within 30 days from the date of provision of service?
- (a) Date of issue of invoice
(b) Date on which the supplier receives payment
(c) Date of provision of service
(d) Earlier of (b) and (c)
44. What is the time of supply of service in case of reverse charge mechanism?
- (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)
45. What is the time of supply of service where services are received from an associated enterprise located outside India?
- (a) Date of entry of services in the books of account of recipient of service
(b) Date of payment
(c) Earlier of (a) and (b)
(d) Date of entry of services in the books of the supplier of service

46. Minimum Service periods required to constitute a continuous supply of services with periodic payment _____.
- exceeding 6 months
 - 6 months
 - exceeding 3 months
 - 3 months
47. What is the Time of supply in case of supply of vouchers in respect of services?
- The TOS shall be the date of issue of voucher in case supply is identifiable at that point
 - TOS shall be the date of redemption of voucher if supply is not identifiable at that point of time
 - Either (a) or (b)
 - None of the above
48. What is the time of supply of vouchers in respect of services when the supply with respect to the voucher is identifiable?
- Date of issue of voucher
 - Date of redemption of voucher
 - Earlier of (A) and (B)
 - (A) and (B) whichever is later
49. Value of services rendered is ₹ 1,18,000 on 01st September 2024. Date of issue of invoice is 5th September 2024. Advance Received is ₹ 20,000 on 20th August 2024. Balance amount received on 7th September 2024. What is the time of supply of service?
- 5th September 2024 for ₹ 1,18,000
 - 20th August 2024 for ₹ 1,18,000
 - 20th August 2024 for ₹ 20,000 and 5th September 2024 for ₹ 98,000
 - 20th August 2024 for ₹ 20,000 and 7th September 2024 for ₹ 98,000
50. Determine the time of supply in accordance with provisions of CGST Act, 2017 :
- Date of actual supply of service : 10-11-2024
 - Date of Invoice : 30-11-2024
 - Date on which payment received : 15-12-2024
- 10-11-2024
 - 30-11-2024
 - 15-12-2024
 - 10-12-2024
51. Determine the time of supply in accordance with provisions of CGST Act, 2017 :
- Date of actual supply of service : 10-11-2024
 - Date of Invoice : 30-11-2024
 - Date on which payment received : 15-11-2024
- 10-11-2024
 - 30-11-2024
 - 15-11-2024
 - 10-12-2024
52. Determine the time of supply in accordance with provisions of CGST Act, 2017 :
- Date of actual supply of service : 10-11-2024
 - Date of Invoice: 12-12-2024
 - Date on which payment received : 30-04-2024
- 10-11-2024
 - 12-12-2024
 - 30-04-2025



- (d) 10-12-2024
53. Determine the time of supply in accordance with provisions of CGST Act, 2017 :
- Date of actual supply of service : 10-11-2024
 - Date of Invoice : 22-12-2024
 - Date on which payment received : 12-12-2024
- (a) 10-11-2024
(b) 22-12-2024
(c) 12-12-2024
(d) 10-12-2024
54. Apte and Apte Ltd. is located in India and holding 51% of shares of Wilson Ltd., a USA based compa-ny. Wilson Ltd. provides Business Auxiliary Services to Apte and Apte Ltd.
- From the following details, determine the time of supply of Apte and Apte Ltd. :
- Agreed consideration : US \$ 1,00,000
 - Date on which services are supplied by Wilson Ltd.: 16-12-2024
 - Date on which invoice is sent by Wilson Ltd. : 19-12-2024
 - Date of debit in the books of account of Apte and Apte Ltd. : 30-12-2024
 - Date on which payment is made by Apte and Apte Ltd. : 23-03-2025
- (a) 16-12-2024
(b) 19-12-2024
(c) 30-12-2024
(d) 23-03-2025
55. From the following information determine the time of supply of services where services are taxed on reverse charge basis.
- Date of invoice issued by supplier : 30-11-2024
 - Date of completion of service : 30-11-2024
 - Date of payment by recipient : 10-12-2024
 - Entry of receipt of services in recipient's books : 12-12-2024
- (a) 30-11-2024
(b) 10-12-2024
(c) 12-12-2024
(d) 30-01-2025
56. From the following information determine the time of supply of services where services are taxed on reverse charge basis.
- Date of invoice issued by supplier : 30-11-2024
 - Date of completion of service : 30-11-2024
 - Date of payment by recipient : 15-11-2024
 - Entry of receipt of services in recipient's books : 30-11-2024
- (a) 30-11-2024
(b) 15-11-2024
(c) 30-01-2024
(d) 15-01-2025
57. From the following information determine the time of supply of services where services are taxed on reverse charge basis.
- Date of invoice issued by supplier : 30-11-2024
 - Date of completion of service : 30-11-2024
 - Date of payment by recipient : 10-03-2025



- Entry of receipt of services in recipient's books : 30-11-2024
- (a) 30-11-2024
(b) 28-11-2024
(c) 10-03-2025
(d) 30-01-2025
58. What is the time limit for the issuance of tax invoice in case of supply of services?
- (a) On the date of supply of service
(b) within 6 months from the date of supply of service
(c) within a period of 30 days from the date of supply of service
(d) anytime at the desire of the supplier of service
59. What is the time limit for the issuance of invoice in case service is supplied by the insurer or a banker or any financial institution?
- (a) Within 30 days from the date of supply of service
(b) Within 6 months from the date of supply of service
(c) Within a period of 45 days from the date of supply of service
(d) On the date of supply of service
60. If there is any cessation of supply of service before its completion, when is the invoice required to be issued (to the extent of the supply made before such cessation)?
- (a) On the date of agreement at the beginning
(b) Within 30 days from the date of cessation of service
(c) At the time when the supply ceases
(d) Within a period of 45 days from the date of supply of service
61. Which of the following statement is false with respect to issuance of invoice in case of continuous supply of services?
- (a) Where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment.
(b) 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.
(c) When the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.
(d) Where the due date of payment is not ascertainable from the contract, the invoice shall be issued on or before the date of completion of the service.
62. M/s. Clean home agencies entered into contract with the Gokuldharm housing society to provide cleaning services to its residents on a continuous basis for period of 6 months. As per the agreement the complete cleaning would be done once a month. The payment was agreed to be made monthly with each month's payment being made on or before 15th of the next month. The details of service provided for the month of Jan 2024 were- the service was provided on 30-01-2024 and invoice was issued on 22-02-2024 while the payment was received on 20-02-2024. Determine the time of supply.
- (a) TOS shall be the invoice date i.e. 22-02-2024
(b) TOS shall be earlier of the date of provision of service and the date of receipt of payment i.e. 30-01-2024
(c) Since invoice is not issued on or before the due date of payment and payment



is also received after the due date, therefore, TOS shall be the date when payment was due i.e. 15-02-2024

- (d) Since invoice is not issued on or before the due date of payment and payment is also received after the due date, therefore, TOS shall be the date when payment was received i.e. 20-02-2024

63. Mr. A of Nagpur, received some taxable services from ABC international of US on 01-12-2024 for which an invoice was raised on the same day. Determine the time of supply of service if Mr. A makes the payment for the said service on 05-03-2025.

- (a) TOS shall be earlier of the invoice date and the payment date i.e. 01-12-2024
- (b) Since the supply of service is charged under reverse charge mechanism, therefore, TOS shall be earlier of the date of payment or the date immediately following 60 days from the date of invoice i.e. 31-01-2025
- (c) TOS shall be date immediately following 60 days from the date of payment i.e. 05-05-2025
- (d) TOS shall be the payment date i.e. 05-03-2025

64. Mr. X availed of certain services from PQR agencies on 01-01-2024. PQR agencies issued a voucher valid for 1 year for any other service across the country. The voucher was issued on 01-01-2024, the last date for acceptance of voucher is 31-12-2024. Mr. X redeemed the voucher on 14-12-2024. Determine the time of supply.

- (a) TOS is date of issue of voucher i.e. 01-01-2024
- (b) TOS is last date of acceptance of voucher i.e. 31-12-2024

- (c) TOS is the date of redemption of voucher i.e. 14-12-2024 since supply is not identifiable at the time of issuance of voucher

- (d) TOS is the date of first service i.e. 01-01-2024

65. Mr. Foster (not registered under GST) who is the author and owner of the copyright of a book "Way to heaven" has entered into an agreement with "Sure Publishers" on 10-07-2025 for its publication. In terms of the agreement the copyright is transferred to "Sure publishers" for a lump sum amount of ₹ 5 lakh. An invoice was issued by Mr. Foster on 15-07-2025 and payment was received on 27-12-2025. Determine the time of supply for purpose of goods and service tax.

- (a) 10-07-2025
- (b) 15-07-2025
- (c) 27-12-2025
- (d) 14-09-2025

66. Determine the time of supply from the following particulars:

- 8th September — Community hall booked for a marriage, Sum agreed ₹ 1,20,000, Advance ₹ 20,000 recorded in the books of account.
- 10th September — Advance amount credited in bank account.
- 2nd November — Marriage held in the Community hall.
- 18th December — Invoice issued for ₹ 1,20,000 indicating the balance of ₹ 1,00,000 payable.
- 22nd December — Balance ₹ 1,00,000 recorded in the books of account.
- 24th December — Payable ₹ 1,00,000 credited to the bank account.



- (a) For ₹ 20,000 Time of supply will be 8th September and for ₹ 1,00,000 time of supply will be 2nd November
- (b) For ₹ 20,000 Time of supply will be 8th September and for ₹ 1,00,000 time of supply will be 18th December
- (c) For ₹ 20,000 Time of supply will be 8th September and for ₹ 1,00,000 time of supply will be 22nd December
- (d) For ₹ 1,20,000 Time of supply will be 8th September
67. Determine the time of supply from the following particulars —
- 25-07-2024 - Booking of convention hall, sum agreed ₹ 15,00,000, advance of ₹ 1,01,000 re-ceived
 - 10-11-2024 - Event held in convention hall
 - 20-11-2024 - Invoice issued for ₹ 15,00,000, indicating balance of ₹ 13,99,000 payable
 - 25-12-2024 - Balance payment of ₹ 13,99,000 received
- (a) For ₹ 15,00,000 - 25-07-2024
- (b) For ₹ 15,00,000 - 10-11-2024
- (c) For ₹ 15,00,000 -20-12-2024
- (d) For ₹ 1,01,000- 25-07-2024 and for ₹ 13,99,000 -20-11-2024
68. Golden Industries Ltd. engaged the services of Sandhu transporter for road transport of a consignment on 25-12-2024 and made advance payment for the transport on the same date, i.e., 25-12-2024. However, the consignment could not be sent immediately on account of a strike in the factory, and instead was sent on 20-01-2025. Invoice was received from the transporter on 22-01-2025. What

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

Note: Goods Transport agency services are taxed under reverse charge basis.

- (a) 25-12-2024
- (b) 20-01-2025
- (c) 22-01-2025
- (d) 20-03-2025
69. On 4th September, 2024, V.R. Mehman a famous music composer, received ₹ 3 crore of consideration from Zilmil Music Co. Ltd. for sale of copyright of his original music album. He finished his work and made available the CD to the music company on 20th July, 2024 and raised the invoice on 24th July, 2024. What will be the time of supply as per CGST Act, 2017?
- (a) 04-09-2024
- (b) 20-07-2024
- (c) 24-07-2024
- (d) 22-09-2024
70. A firm of advocates issues invoice for services to ABC Ltd. on 17th February, 2025. The payment is contested by ABC Ltd. on the ground that on account of negligence of the firm, the company's case was dismissed by the Court for non-appearance, which necessitated further appearance for which the firm is billing the company. The dispute drags on and finally payment is made on 3rd November, 2025. Identify the time of supply of the legal services.
- (a) 17-02-2025
- (b) 03-11-2025
- (c) 19-04-2025
- (d) 03-01-2025



71. How will the time of supply be determined under GST laws in case the goods or services have been supplied before the change in rate of tax and the invoice has been issued and the payment has also been received after the change in rate of tax? What shall be the applicable rate?

- (a) TOS shall be earlier of date of receipt of payment and date of issue of invoice. The applicable rate shall be the new rate.
- (b) TOS shall be the date of invoice. The applicable rate shall be the new rate.
- (c) TOS shall be the date of receipt of payment. The applicable rate shall be the new rate.
- (d) TOS shall be the date of provision of service or supply of goods. The applicable rate shall be the old rate.

72. How will the time of supply be determined under GST laws in case the goods or services have been supplied before the change in rate of tax and the invoice has also been issued prior to the change in rate of tax but the payment has been received after the change in rate of tax? What shall be the applicable rate?

- (a) TOS shall be earlier of dated of invoice or date of receipt of payment. The applicable rate is old rate.
- (b) TOS shall be the date of issue of invoice. The applicable rate is old rate.
- (c) TOS shall be the date of receipt of payment. The applicable rate is new rate.
- (d) TOS shall be the date of provision of service or supply of goods. The applicable rate shall be the old rate.

73. How will the time of supply be determined under GST laws in case the goods or services have been supplied before the

change in rate of tax and the payment has also been received before the change in rate of tax but invoice has been issued after the change in rate of tax? What is the applicable rate?

- (a) TOS shall be the date of invoice. The applicable rate is new rate.
- (b) TOS shall be the date of receipt of payment. The applicable rate is old rate.
- (c) TOS shall be earlier of date of provision of service/supply of goods and receipt of payment. The applicable rate being the old rate.
- (d) TOS shall be earlier of the date of invoice or date of payment. The applicable rate is old rate.

74. How will the time of supply be determined under GST laws in case the goods or services have been supplied after the change in rate of tax and payment has also been received after the change in rate of tax but invoice has been issued prior to change in rate of tax? What shall be the applicable rate?

- (a) TOS is the invoice date. The applicable rate is old rate
- (b) TOS is earlier of the date of issue of invoice and date of provision of service/supply of goods. The applicable rate is old rate.
- (c) TOS is the date of receipt of payment. The applicable rate is new rate.
- (d) TOS is the later of invoice date and date of receipt of payment. The applicable rate is new rate.

75. How will the time of supply be determined under GST laws in case the goods or services have been supplied after the change in rate of tax but invoice has been issued and payment has also been received

before the change in rate of tax? What shall be the applicable rate?

- (a) TOS is the invoice date. The applicable rate is old rate
- (b) TOS is the date of receipt of payment. The applicable rate is old rate.
- (c) TOS is the date of provision of service/ supply of goods. The applicable rate is new rate.
- (d) TOS is earlier of the invoice date or date of receipt of payment. The applicable rate is old rate.

76. How will the time of supply be determined under GST laws in case the goods or services have been supplied after the change in rate of tax and invoice has also been issued after the change in rate of tax but payment has been received before the change in rate of tax. What shall be the applicable rate?

- (a) TOS is the invoice date. The applicable rate is new rate.
- (b) TOS is the date of provision of service/ supply of goods. The applicable rate is new rate.
- (c) TOS is earlier of the invoice date or date of provision of service/ supply of goods. The applicable rate is new rate.
- (d) TOS is the date of receipt of payment. The applicable rate is old rate

77. What shall be the date of receipt of payment in case the amount has been credited in the bank account after 4 working days from the date of change in the rate of tax?

- (a) The date on which the payment is entered in the books of accounts of the supplier.
- (b) The date of credit in the bank account.

- (c) The date of change in rate of tax.
- (d) Earlier of (a) and (b)

78. Determine the time of supply (TOS) in case the service was supplied on 25-09-2024 and the invoice was issued on 05-10-2024 while the payment was made on 08-10-2024. The rate of IGST has been increased to 12% w.e.f. 01-10-2024. Before the said date, the rate of tax was 5% what shall be the applicable rate of tax?

- (a) TOS shall be the date of supply of service i.e. 25-09-2024. The applicable rate shall be 5%
- (b) TOS shall be the date of change in effective rate of tax i.e. 01-10-2024 and the applicable rate of tax shall be 12%
- (c) TOS is earlier of invoice date or date of receipt of payment i.e. 05-10-2024 and the applicable rate shall be 12%
- (d) TOS shall be the payment date i.e. 08-10-2024 and the applicable rate shall be 12%

79. Determine the time of supply (TOS) in case the service was supplied on 25-09-2024 and the invoice was issued on 30-09-2024 while the payment was made on 08-10-2024. The rate of IGST has been increased to 12% w.e.f. 01-10-2024. Before the said date, the rate of tax was 5% what shall be the applicable rate of tax?

- (a) TOS shall be the date of supply of service i.e. 25-09-2024. The applicable rate shall be 12%.
- (b) TOS shall be the invoice date i.e. 30-09-2024 and the applicable rate of tax shall be 5%.
- (c) TOS is earlier of date of supply of service and the date of issue of invoice i.e. 25-09-2024 and the applicable rate shall be 5%.



(d) TOS shall be the payment date i.e. 08-10-2024 and the applicable rate shall be 12%.

80. Determine the time of supply (TOS) in case the service was supplied on 25-09-2024 and the invoice was issued on 08-10-2024 while the payment was made on 30-09-2024. The rate of IGST has been increased to 12% w.e.f. 01-10-2024. Before the said date, the rate of tax was 5%. What shall be the applicable rate of tax?

(a) TOS is the date of receipt of payment i.e. 30-09-2024 and the applicable rate shall be 5%.

(b) TOS is earlier of time of supply or the date of receipt of payment i.e. 25-09-2024 and applicable rate shall be 5%.

(c) TOS shall be the time of supply of service i.e. 25-09-2024 and the applicable rate shall be 5%.

(d) TOS shall be the date of invoice i.e. 08-10-2024 and the applicable rate shall be 12%.

81. Mr. X buys a motor car from a car dealer making the payment for the same and invoice was also raised on the same date on 25-10-2024. The car was to be delivered on the occasion of his birthday on 01-11-2024. On 26-10-2024, the rate of tax applicable to motor car was revised upward and the car dealer is demanding differential amount of tax. Is the dealer right in his demands?

(a) Yes, as the TOS shall be the date of delivery of car i.e. 01-11-2024 and the new rate shall be applicable.

(b) No, as TOS shall be earlier of date of issue of invoice or date of receipt of payment i.e. 25-10-2024 and the old rate shall be applicable.

(c) Yes, as TOS shall be the date when the rate of tax changed and the new rate shall be applicable.

(d) No, TOS shall be the date of receipt of payment i.e. 25-10-2024 and the old rate is applicable.

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82.

Determine the time of supply (TOS) in case the service was supplied on 04-10-2024 and the invoice was issued on 04-10-2024 while the payment was made on 30-09-2024. The rate of CGST has been increased to 12% w.e.f. 01-10-2024. Before the said date, the rate of tax was 5%. What shall be the applicable rate of tax?

(a) TOS shall be earlier of date of supply of service or invoice date i.e. 04-10-2024 and the applicable rate is 12%

(b) TOS is the date of receipt of payment i.e. 30-09-2024 and the applicable rate is 5%

(c) TOS is the date of issue of invoice i.e. 04-10-2024 and the applicable rate is 12%

(d) TOS is the date of supply of service i.e. 04-10-2024 and the applicable rate is 5%

83. Mr. Mahendra Sharma, an interior decorator registered at Ahmedabad (Gujarat), provided service to one of his clients XYZ Company Ltd., registered at Pune (Maharashtra). The provision of service was completed on 10-08-2024 and payment received was entered in the books of Mr. Mahendra Sharma on 11-08-2024.

With effect from 16-08-2024, applicable GST rate was increased from 5% to 12%. However, payment for the service received was credited in his bank account on 17-08-2024 and invoice for the same was raised on 23-08-2024.



Determine time of supply and applicable rate of tax.

- (a) TOS shall be the date of payment i.e. 11-08-2024 and applicable tax rate will be 5%
- (b) TOS shall be the date of invoice i.e. 23-08-2024 and applicable tax rate will be 12%
- (c) TOS shall be the date when payment is credited to bank account i.e. 17-08-2024 and applicable tax rate will be 12%
- (d) TOS shall be the date of change in rate of tax and applicable tax rate will be 12%

84. On the basis of following information, determine the "Time of Supply" as per

Section 13 of CGST Act, 2017 :

- (1) Commencement of supplying of service on 05-07-2024
 - (2) Completion of service on 10-10-2024
 - (3) Invoice issued on 20-10-2024
 - (4) Payment received by cheque and entered in the books on 15-10-2024
 - (5) Amount credited in Bank A/c on 25-10-2024
 - (6) Service became taxable for the first time on 01-08-2024
- (a) 10-10-2024
 - (b) 20-10-2024
 - (c) 15-10-2024
 - (d) 01-08-2024

ANSWERS TO MCQ'S

Question No.	Answer
1.	(a) As per Section 12(1) of the CGST Act, 2017, the liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of Section 12.
2.	(d) Time of supply of goods shall be the earliest of the following dates — (i) the date of issue of invoice by the supplier; or (ii) the last date on which he is required, u/s 31, to issue the invoice with respect to the supply; or (iii) the date on which the supplier receives the payment with respect to the supply i.e. earlier of 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.
3.	(d) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earliest of the following dates, namely:— (a) the date of the receipt of goods; or (b) (i) the date of payment as entered in the books of account of the recipient; or (ii) the date on which the payment is debited in his bank account, whichever is earlier; or

		(c) the date immediately following 30 days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier.
4.	(c)	As per Explanation to Section 12, "the date on which the supplier receives the payment" shall be – (i) the date on which the payment is entered in his books of account; or (ii) the date on which the payment is credited to his bank account, whichever is earlier.
5.	(c)	The time of supply fixes the point when the liability to charge GST arises. It also indicates when a supply is deemed to have been made. The CGST/SGST Act provides separate time of supply for goods and services.
6.	(a)	As per Section 31(1) of the CGST Act, 2017, a registered person supplying taxable goods shall issue invoice before or at the time of removal of goods for supply to the recipient, where the supply involves movement of goods.
7.	(a)	Where the supplier of taxable goods receives an amount upto ₹ 1,000 in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.
8.	(b)	The time of supply shall be the date of issuance of invoice i.e. 2nd December 2024 as payment is received after that date.
9.	(d)	Since, invoice is not issued on or before the date of removal of goods, hence time of supply is date of removal of goods.
10.	(b)	TOS is date of issuance of invoice since invoice is issued prior to date of removal of goods.
11.	(a)	No, GST liability arises at the time of receipt of advance. Hence, date of invoice shall be time of supply. -Notification No. 66/2017-CT dated 15-11-2017.
12.	(b)	TOS is date of receipt of goods 05-10-2024 being earliest of — (i) The date immediately following 30 days from the date of issuance of invoice i.e. 01-11-2024; (ii) The date of payment i.e. 10-10-2024; (iii) Date of receipt of goods by the recipient i.e. 05-10-2024.
13.	(d)	TOS is date of receipt of goods 12-05-2024 being earliest of — (i) The date immediately following 30 days from the date of issuance of invoice i.e. 04-06-2024; (ii) The date of payment i.e. 30-05-2024; (iii) Date of receipt of goods by the recipient i.e. 12-05-2024.

14.	(d)	TOS is date of payment of goods 10-10-2024 being earliest of – (i) The date immediately following 30 days from the date of issuance of invoice i.e. 01-11-2024; (ii) The date of payment i.e. 10-10-2024; (iii) Date of receipt of goods by the recipient i.e. 15-10-2024.
15.	(b)	TOS is date following 30 days from the date of invoice 01-11-2024 being earliest of - (i) The date immediately following 30 days from the date of issuance of invoice i.e. 01-11-2024; (ii) The date of payment i.e. 18-11-2024; (iii) Date of receipt of goods by the recipient i.e. 15-11-2024.
16.	(b)	In case of supply of vouchers by a supplier, the time of supply shall be the date of issue of voucher, if the supply is identifiable at that point. In this case the supply of goods i.e. footwear is identifiable with the voucher; hence time of supply shall be the date of issue of such vouchers by ABC Ltd. i.e. 25-12-2024.
17.	(a)	Time of supply shall be the date of approval by the recipient as the invoice was issued after that date i.e. 05-12-2024.
18.	(d)	TOS shall be date after expiry of 6 months from the date of removal, since invoice is not issued within 6 months from the date of removal and payment is also received after such date.
19.	(d)	The time of supply in case of excess payment upto ₹ 1,000 shall be at the option of the seller. Moreover, the time of supply in case of advance received is the date of issue of invoice and not the date of receipt of payment i.e. 01-01-2025.
20.	(a)	As per Section 12(6), the time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value. In other words the receipt of payment of these amounts is essential to attract levy of tax.
21.	(b)	If one dealer has sent some goods to another dealer for Sales on Approval Basis and in absence of any confirmation even after 6 months, it will be treated as deemed supply of goods and invoice is to be issued after the expiry of 6 months.
22.	(a)	As per Section 31(1), a registered person supplying taxable goods shall issue invoice before or at the time of,— (a) removal of goods for supply to the recipient, where the supply involves movement of goods; or (b) delivery of goods or making available thereof to the recipient, in any other case.
23.	(c)	“Continuous supply of goods” means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether

		or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify. [Section 2(32)]
24.	(d)	As per Section 31(4), in case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.
25.	(b)	Time of supply of goods shall be the earliest of the following dates— (i) the date of issue of invoice by the supplier; or (ii) the last date on which he is required, u/s 31, to issue the invoice with respect to the supply; or (iii) the date on which the supplier receives the payment with respect to the supply i.e. earlier of 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.
26.	(c)	The time of supply is the date of issue of invoice. Advance received is not liable to be taxed at the time of receipt in accordance with Notification No. 66/2017-CT dated 15-11-2017.
27.	(d)	Time of supply of goods is the earlier of the following two dates in terms of Section 12(2) : ➤ date of issue of invoice/last date on which the invoice is required to be issued ➤ date of receipt of payment In this case since the invoice has not been issued, the time of supply will be the last date on which the invoice is required to be issued or date of receipt of payment, whichever is earlier. The invoice for supply of goods must be issued on or before the dispatch of goods i.e., on 25-08-2024. Since there is no evidence of receipt of payment, time of supply of the goods will be 25-08-2024, the date when the invoice should have been issued.
28.	(c)	TOS is date of invoice since invoice is issued before statement of account.
29.	(b)	TOS is date of statement of account since invoice is issued after the date of statement of account and payment is also received after that date.
30.	(c)	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— ➤ before or at the time of supply, or ➤ 6 months from the date of removal, whichever is earlier.

31.	(c)	Where it is not possible to determine the time of supply under Section reverse charge provisions, the time of supply shall be the date of entry in the books of account of the recipient of supply.
32.	(b)	Where it is not possible to determine the time of supply under Section reverse charge provisions, the time of supply shall be the date of entry in the books of account of the recipient of supply.
33.	(a)	As per Section 12(4) of the CGST Act, 2017, in case of supply of vouchers by a supplier, the time of supply shall be— (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases.
34.	(b)	As per Section 12(4) of the CGST Act, 2017, in case of supply of vouchers by a supplier, the time of supply shall be— (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases.
35.	(c)	In case of supply of vouchers by a supplier, the time of supply shall be— (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases. In this case since the supply is not identifiable at the time of issuance of voucher, the time of supply shall be the date of redemption of such voucher.
36.	(b)	In case of supply of vouchers by a supplier, the time of supply shall be— (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases. In this case since the supply is identifiable at the time of issuance of voucher, the time of supply shall be the date of issuance of such voucher.
37.	(c)	Where it is not possible to determine the time of supply as per provisions of Section 12(1) to Section 12(4), the time of supply shall – (a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or (b) in any other case, be the date on which the tax is paid.
38.	(b)	Since Mr. X is unregistered, the time of supply will be the date on which the tax is paid, as being unregistered, the supplier is not required to file periodical returns.
39.	(a)	With respect to the goods supplied, the Time of Supply shall be the invoice date i.e., 01-11-2024. With respect to the penalty amount the TOS shall be the date of payment by Mr. Rakesh towards the penalty charge i.e., 12-12-2025. [as per Section 12(6)]
40.	(b)	With effect from 01-10-2023, Notification No. 66/2017-CT dated 15-11-2017 has been amended to provide that the registered persons who are engaged in making supply of specified actionable claims as defined u/s 2(102A) of the CGST Act, 2017

		shall be liable to pay GST on the advances received for such supply. Online money gaming falls under the ambit of specified actionable claims. Hence TOS will be 10-11-2024 i.e. at the time of receipt of advance.
41.	(d)	The time of supply of service if the invoice is issued within 30 days from the date of provision of service shall be the date of issue of invoice or the date on which the supplier receives the payment whichever is earlier.
42.	(a)	In case of supply of services, the time of supply arises at the time of receipt of advance even if no service is provided. Hence, in this case the tax liability arises at the time of receipt of advance for service.
43.	(d)	The time of supply of service if the invoice is not issued within 30 days from the date of provision of service shall be the date of provision of service or the date on which the supplier receives the payment whichever is earlier.
44.	(d)	As per Section 13(3), in case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely :- (a) (i) the date of payment as entered in the books of account of the recipient; or (ii) the date on which the payment is debited in his bank account, whichever is earlier; or (b) the date immediately following 60 days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier.
45.	(c)	As per Section 13(3), in case of supply by associated enterprises, where the supplier of service is located outside India, the time of supply shall be— (a) the date of entry in the books of account of the recipient of supply; or (b) the date of payment, whichever is earlier.
46.	(c)	“Continuous supply of services” means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding 3 months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify. [Section 2(33)]
47.	(c)	In case of supply of vouchers by a supplier, the time of supply shall be (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases.
48.	(a)	In case of supply of vouchers by a supplier, the time of supply shall be – (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases.

49.	(c)	Time of supply in respect of advance received shall be the date of receipt of advance and for the balance amount shall be the date of issuance of invoice as invoice is issued within 30 days of completion of service.
50.	(b)	The time of supply of services shall be the earliest of the following dates, namely:— (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed u/s 31(2); or (b) the date of receipt of payment, whichever is earlier. Hence, time of supply of service shall be the date of issuance of invoice i.e. 30-11-2024.
51.	(c)	The time of supply of services shall be the earliest of the following dates, namely:— (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed u/s 31(2); or (b) the date of receipt of payment, whichever is earlier. Hence, time of supply of service shall be the date of receipt of payment i.e. 15-11-2024.
52.	(a)	The time of supply of services shall be the earliest of the following dates, namely:— (i) the date of provision of service, if the invoice is not issued within the period prescribed u/s 31(2); or (ii) the date of receipt of payment, whichever is earlier; Thus, time of supply of service shall be the date of completion of provision of service i.e. 10-11-2024.
53.	(a)	The time of supply of services shall be the earliest of the following dates, namely:— (i) the date of provision of service, if the invoice is not issued within the period prescribed u/s 31(2); or (ii) the date of receipt of payment, whichever is earlier; Thus, time of supply of service shall be the date of completion of provision of service i.e. 10-11-2023.
54.	(c)	Apte & Apte Ltd. of India and Wilson Ltd. of US are "associated enterprises" as per Section 92A of Income-tax Act, 1961, since Indian Company holds 51% shareholding of US based company. As per Section 13(3) of CGST Act, 2017, in case of 'Associated Enterprises' where the person providing service is located outside India, time of supply shall be – (i) the date of entry in the books of account of the recipient of supply (i.e. 30-12-2024); or

		(ii) date of payment (i.e. 23-03-2025), whichever is earlier. Therefore, the time of supply will be 30-12-2024.
55.	(b)	As per Section 13(3) of CGST Act, in case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely :- (a) (i) the date of payment as entered in the books of account of the recipient; or (ii) the date on which the payment is debited in his bank account, whichever is earlier; or (b) the date immediately following 60 days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier. Since in this case the payment is made within 60 days from the date of invoice, the time of supply shall be the date of payment being 10-12-2024.
56.	(c)	As per Section 13(3) of CGST Act, in case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely :- (a) (i) the date of payment as entered in the books of account of the recipient; or (ii) the date on which the payment is debited in his bank account, whichever is earlier; or (b) the date immediately following 60 days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier. Since in this case the payment is made before the date of invoice, time of supply shall be the date of payment i.e. 15-11-2024.
57.	(d)	As per Section 13(3) of CGST Act, in case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely :- (a) (i) the date of payment as entered in the books of account of the recipient; or (ii) the date on which the payment is debited in his bank account, whichever is earlier; or (b) the date immediately following 60 days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier. Since in this case the payment is not made within 60 days from the date of invoice, the time of supply shall be 61st day from the date of invoice i.e. 30-01-2025.
58.	(c)	The invoice in case of taxable supply of services shall be issued within a period of 30 days from the date of supply of service.
59.	(c)	The invoice in case of taxable supply of services [insurer, or a banking company of financial institution] shall be issued within a period of 45 days from the date of supply of service.

60.	(c)	In case of cessation of supply of services before completion of supply, the invoice (to the extent of the supply made before such cessation) should be issued at the time when the supply ceases.
61.	(d)	In case of continuous supply of services,— (i) where the due date of payment is ascertainable from the contract : the invoice shall be issued on or before the due date of payment. (ii) where the due date of payment is not ascertainable from the contract: the invoice shall be is-sued before or at the time when the supplier of service receives the payment. (iii) where the payment is linked to the completion of an event: the invoice shall be issued on or be-fore the date of completion of that event. Thus, statement number (d) is false.
62.	(c)	Since invoice is not issued on or before the due date of payment and payment is also received after the due date, therefore, TOS shall be the date when payment was due i.e. 15-02-2024.
63.	(b)	As per Section 13(3) of CGST Act, in case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely :— (a) (i) the date of payment as entered in the books of account of the recipient; or (iii) the date on which the payment is debited in his bank account, whichever is earlier; or (b) the date immediately following 60 days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier. Since in this case the payment is not made within 60 days from the date of invoice, the time of supply shall be 61st day from the date of invoice i.e. 31-01-2025.
64.	(c)	TOS is the date of redemption of voucher i.e. 14-12-2024 since supply is not identifiable at the time of issuance of voucher.
65.	(d)	Supply of services by an author by way of transfer or permitting the use or enjoyment of a Copyright covered u/s 13(1)(a) of the Copyright Act, 1957 relating to original literary work to a publisher is liable to be taxed under reverse charge basis where the Publisher located in the taxable territory is liable to pay GST. Hence, time of supply of services shall be determined as per the provisions of Section 13(3) of the CGST Act, 2017. Since in this case the payment is not made within 60 days from the date of invoice, the time of supply shall be 61 st day from the date of invoice i.e. 14-09-2025. Since he is not registered under GST forward charge mechanism is not applicable.
66.	(a)	The time of supply of service to the extent of advance of ₹ 20,000 is the date of payment and for the balance 1,00,000 is the date of provision of service as invoice is not issued within 30 days of completion of supply of service and balance payment received after that date.

67.	(d)	The time of supply of service to the extent of advance of ₹ 1,01,000 is the date of payment and for the balance 13,99,000 is the date of issuance of invoice as invoice is issued within 30 days of completion of supply of service and balance payment is received after that date.
68.	(a)	As GTA services are chargeable to tax under reverse charge basis, time of supply of service taxable under reverse charge is the earlier of the (i) Date of payment or (ii) 61 st day from the date of issue of invoice. In this case, the date of payment precedes 61 st day from the date of issue of invoice by the supplier of service. Hence, the date of payment, i.e. 25-12-2024, will be treated as the time of supply of service.
69.	(a)	Supply of services by an music composer 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 music work to a music company is liable to be taxed under reverse charge basis where the music company located in the taxable territory is liable to pay GST. Hence time of supply of services shall be determined as per the provisions of Section 13(3) of the CGST Act, 2017. Since in this case the payment is made within 60 days from the date of invoice, the time of supply shall be the date of payment i.e. 04-09-2024.
70.	(c)	Legal services are taxable under reverse charge mechanism. The time of supply shall be 61 st day from the date of issuance of invoice since payment is not made within 60 days from the date of issuance of invoice. Thus, time of supply shall be 19-04-2025.
71.	(a)	In case the goods or services or both have been supplied before the change in rate of tax, where the invoice for the same has been issued and the payment is also received after the change in rate of tax, the time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier.
72.	(b)	In case the goods or services or both have been supplied before the change in rate of tax, where the invoice has been issued prior to the change in rate of tax but payment is received after the change in rate of tax, the time of supply shall be the date of issue of invoice.
73.	(b)	In case the goods or services or both have been supplied before the change in rate of tax, where the payment has been received before the change in rate of tax, but the invoice for the same is issued after the change in rate of tax, the time of supply shall be the date of receipt of payment.
74.	(c)	In case the goods or services or both have been supplied after the change in rate of tax where the payment is received after the change in rate of tax but the invoice has been issued prior to the change in rate of tax, the time of supply shall be the date of receipt of payment.
75.	(d)	In case the goods or services or both have been supplied after the change in rate of tax where the invoice has been issued and payment is received before the change in

		rate of tax, the time of supply shall be the date of receipt of payment or date of issue of invoice, whichever is earlier.
76.	(a)	In case the goods or services or both have been supplied after the change in rate of tax, where the invoice has been issued after the change in rate of tax but the payment is received before the change in rate of tax, the time of supply shall be the date of issue of invoice.
77.	(b)	The date of receipt of payment shall be the date of credit in the bank account if such credit in the bank account is after four working days from the date of change in the rate of tax.
78.	(c)	In case the services have been supplied before the change in rate of tax, where the invoice for the same has been issued and the payment is also received after the change in rate of tax, the time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier i.e. 05-10-2024. TOS is earlier of invoice date or date of receipt of payment and the applicable rate shall be 12%.
79.	(b)	In case the goods or services or both have been supplied before the change in rate of tax, where the invoice has been issued prior to the change in rate of tax but payment is received after the change in rate of tax, the time of supply shall be the date of issue of invoice. TOS shall be the invoice date i.e. 30-09-2024 and the applicable rate of tax shall be 5%.
80.	(a)	In case the goods or services or both have been supplied before the change in rate of tax, where the payment has been received before the change in rate of tax, but the invoice for the same is issued after the change in rate of tax, the time of supply shall be the date of receipt of payment. TOS is the date of receipt of payment i.e. 30-09-2024 and the applicable rate shall be 5%.
81.	(b)	No, the car dealer is not correct in demanding differential amount of tax. The revised rate of tax is not applicable to the transaction, as the issuance of invoice as well as receipt of payment occurred before the supply. Therefore, in terms of section 14(b)(ii), the time of supply is earlier of the two events namely, issuance of invoice or receipt of payment i.e. 25-10-2024, both of which are before the change in rate of tax, and thus, the old rate of tax remains applicable.
82.	(c)	In case the goods or services or both have been supplied after the change in rate of tax, where the invoice has been issued after the change in rate of tax but the payment is received before the change in rate of tax, the time of supply shall be the date of issue of invoice. TOS is the date of issue of invoice i.e. 04-10-2024 and the applicable rate is 12%.
83.	(a)	In case of change in rate of tax, determination of rate of tax depends upon three events namely,- ➤ Date of supply of services,

	<ul style="list-style-type: none"> ➤ Date of invoice; and ➤ Date of receipt of payment <p>If any two of the above events occur before the change of rate, the time of supply is before the change of rate. If any two of them occur after the change of rate, the time of supply is after the change of rate and the new rate becomes applicable to the supply.</p> <p>Here, "date of receipt of payment" refers to the date on which the payment is entered in the books of accounts of the supplier, or the date on which the payment is credited in his bank account, whichever is earlier. However, where the payment is credited in the bank account after 4 working days from the date of change in the rate of tax, the date of receipt of payment will be the date of credit in the bank account.</p> <p>In the instant case the date of payment will be 11-08-2024, since the payment is credited in bank account within 4 working days from the date of change in effective rate of tax. Thus, provision of service has been completed on 10-08-2024 and payment has also been received on 11-08-2024 prior to change in effective rate of tax thus the time of supply shall be 11-08-2024. At that time rate of tax was 5%, the same shall be applicable.</p>
84.	<p>(c) As per Section 13(2) of CGST Act, 2017, time of supply of service shall be,—</p> <ul style="list-style-type: none"> (i) the date of issue of invoice by supplier, if such invoice is issued within 30 days of completion of service; (ii) the date of provision of service, if such invoice is not issued within 30 days as aforesaid; (iii) the date of payment, <p>whichever is the earliest.</p> <p>As per Explanation of Section 13, the date of payment shall be the earlier of the following dates,—</p> <ul style="list-style-type: none"> (i) Date on which the payment is entered in the books of accounts of the supplier (i.e. payment ac-counted for in books); or (ii) Date on which the same is credited to his bank account (i.e. actually received in bank account of the person). <p>Hence, in this case the time of supply shall be the date of receipt of payment i.e. 15-10-2024 since invoice is issued within time limit and payment is received prior to the date of invoice.</p>

