GST NOTES

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2026-2027

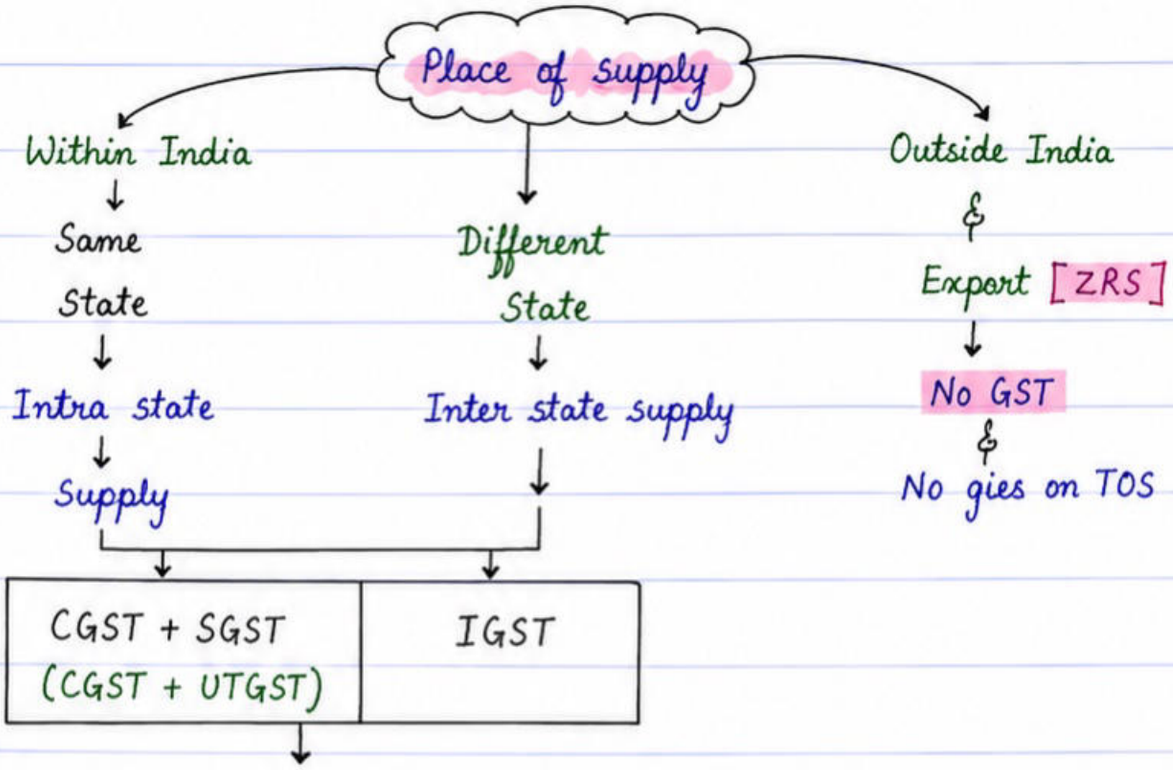
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Date: / /

→ Time of supply / Point of Taxation

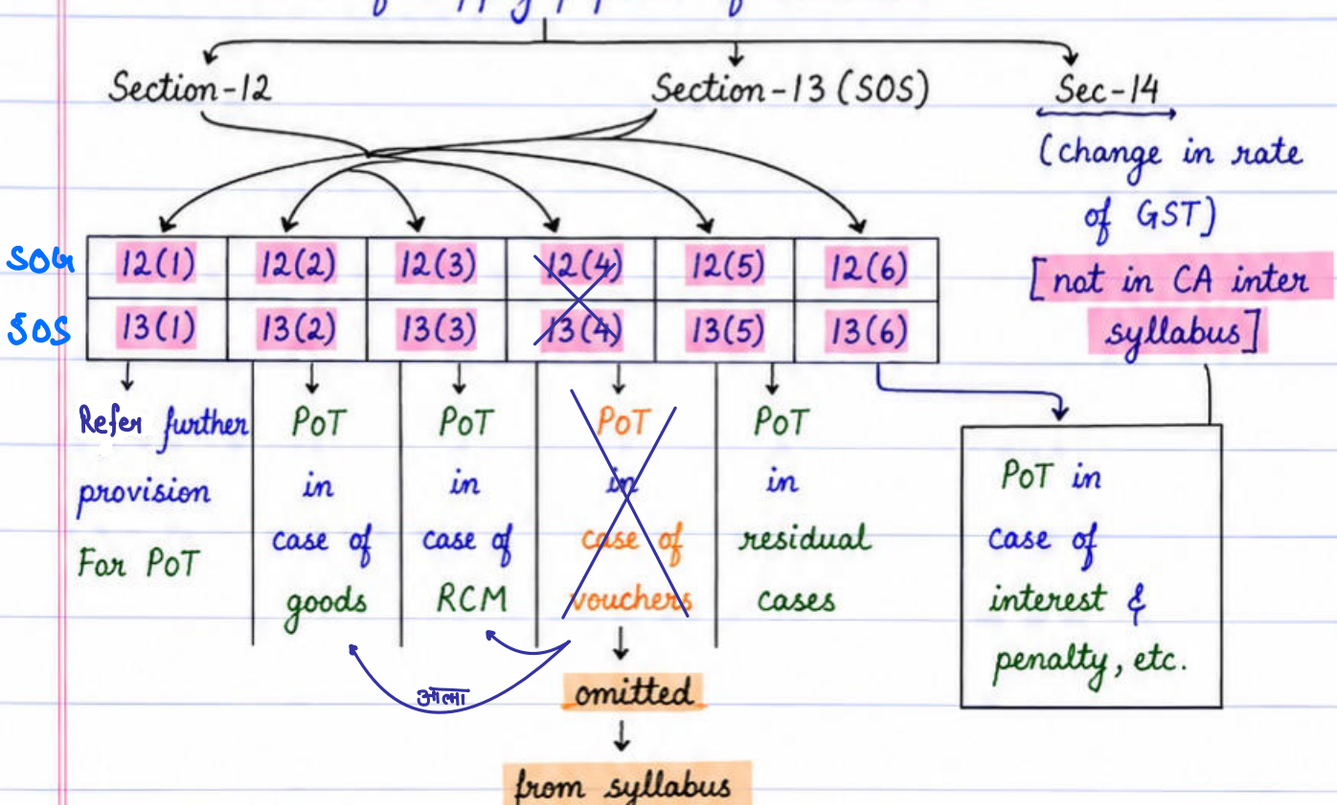
"Supply ko provide kiya" "kahan mana jayega"

★ First we have to ascertain "कहाँ" "Place of supply" after that, if POS is in taxable territory then we will determine "Time of supply"



★ Next ques arise, when is liable to be paid ?

Sol = Time of supply / point of Taxation



☆ Section - 13(2): Time of supply in case of supply of services

→ **Applicability**: * All services' (except) services covered under RCM.

TOS u/s 13(2) is based on "date of invoice"

Invoice issued within the prescribed time limit u/s 31 + rule 47 ?

Yes issued within prescribed time limit

PoI = Date of invoice (or) Date of payment

No, not issued within prescribed time limit

Date of completion (or) Date of payment

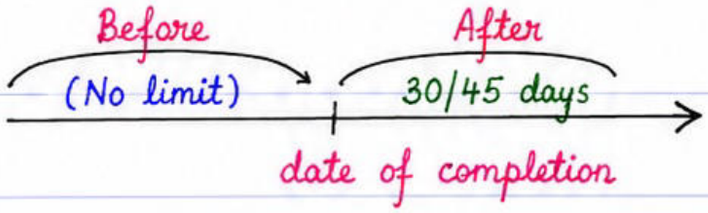
w.e.i earlier

(A) Prescribed time limit [general case]:

→ Before the date of completion / date of provision of supply / date of supply.

→ within 30 days / 45 days [banking, Insurance, FI, NBFC etc] from date of completion / date of provision of supply / date of supply.

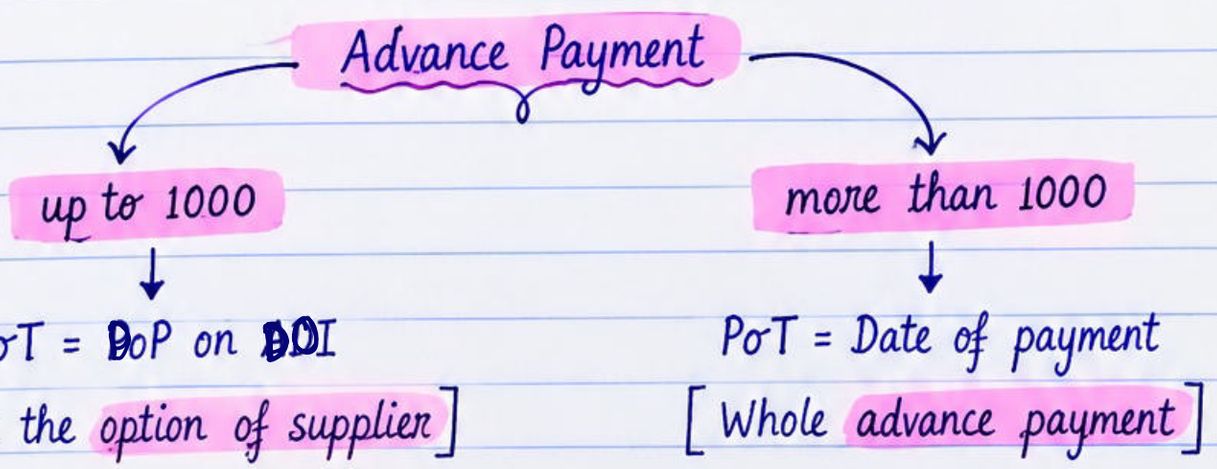
☆ CRUX



(#) • Date of payment = date of books entry (BE) / date of book credit (BC) → w.e.i earlier

Date of completion	Date of payment	Date of invoice	PoT	Due date
25/7/25	22/7/25	28/7/25	22/7/25	20/8/25
25/9/25	5/10/25	23/9/26	23/9/26	20/10/25
8/4/25	BE = 7/4/25 BC = 10/4/25	15/4/25	7/4/25	20/12/25
5/9/25	BE = 4/9/25 BC = 6/9/25	2/9/25	2/9/25	20/10/25
15/10/25	8/11/25	18/11/25	15/12/25	28/11/26
8/11/25	Post payable / 6/11/25 P.P = 25/11/25	15/11/25	6/11/25 = PoT PoT_2 = 15/11/25	20/12/25
15/12/25	P.P = 16/12/26 P.P = 8/1/26	5/3/26	PoT = 15/12/25 PoT_2 = 15/12/25	28/1/26

→ **Concept of Advance Payment**



If PoT / Payment / completion not mentioned then date of receipt of service in his books of A/c = deemed PoT

Section – 13(3) : Time of supply under RCM

↓

Depends

Who will issue the invoice

Where invoice is req. to be issued by supplier

Earliest of (a) or (b)

a. Date of payment

(or)

b. Date immediately following 60 days from the date of issue of invoice

[i.e. 61st day from the date of issue of invoice]

CRUX of (a) or (b)

→ Agar payment DOT ke 60 days me aagai toh DOP is TOS

→ Agar payment 60 days me nahi aai then 61st day from POT VO TOS banega

Where invoice is required to be issued by recipient

Earliest of (a) or (b)

a. Date of payment ✱

(or)

b. Date of invoice issued by recipient

✱ Book entry in the books of recipient

(or)

amount debited from recipient A/c

w.e.i earlier

Rule – 47A – Date of issue of invoice under RCM

* Within 30 days from the date of receipts of said supply of goods/services on both.

Import of Services b/w Association Enterprises (generally related party)

TOS = Date of payment for service ★

Date of entry of service in the books of A/c of recipient

&

w.e.i Earlier

Section - 13(6) : TOS in case of interest, penalty, etc.

↓

TOS = when receives such additional consideration

→ Section - 13(5) : Residual case

If periodic return filed

↓

Date on 10

↓

POT / TOS which return is to be filed

If periodic return not filed

↓

Date on which tax is paid

Section 12(2) : Time of Supply in case of Supply of Goods under FCM

Supply of Specified Actionable Claims

1) Date of Issue of Invoice
(or)
2) Last Date of Invoice required to be issued.
(or)
3) Date of payment

Whichever is earlier

Supply of Other Goods

1) Date of Issue of Invoice
(or)
2)* Last Date of Invoice required to be issued.
(or)
3) Date of payment

Whichever is earlier

* Last Date of Issue of Invoice

Depends on

Suppy involve movement of goods

Date of Removal

Suppy doesn't involve movement of goods

Date of Delivery

CRUX -

Movement ✓
DOI
or
DOR

Movement ×
DOI
or
DOD

Q

Date of Invoice	Date of Removal	Date of Delivery	Movement involved?	POS
18/11/25	19/11/25	20/11/25	✓	18/11/25
15/12/25	14/12/25	16/12/25	✗	15/12/25
5/3/25	10/3/25	15/3/25	✓	5/7/25
5/7/25	2/7/25	4/7/25	✗	4/7/25
8/7/25	4/7/25	15/7/25	✓	4/7/25
15/11/25	18/11/25	19/11/25	✗	15/11/25

Section 12(3) Time of Supply in case of Supply of goods under RCM

POT/TOS = Earliest of the following.

i) Date of Receipt of Goods

or

ii) Date of payment *

or

iii) 31st Day from the date of issue

* Date of payment

Book Entry

or

Bank Debit

} whichever is earlier.

Q

Date of Receipt of Goods	Date of Payment	Date of Invoice	31st Day from DOI	POS / TOS
1/7/25	10/8/25	26/6/25	27/7/25	1/7/25
1/7/25	25/6/25	29/6/25	30/7/25	25/6/25
1/7/25	5/7/25	2/7/25	2/8/25	1/7/25
1/7/25	4/7/25	25/5/25	25/6/25	25/6/25
25/6/25	23/6/25	2/6/25	3/7/25	23/6/25
1/8/25	5/8/25	27/6/25	28/7/25	28/7/25