

# Time of Supply under GST

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# Time of supply

- Section 12 (1) of CGST
- The point at which liability to charge GST arises.
- Supply when deemed to have been made
- CGST / SGST Act provides different time of supply for goods and services

# Time of supply of goods

- 12(2)
- Earlier of following dates
- Date of issue of Invoice or last date on which he is required to issue invoice with respect to supply.
- Date on which supplier receives the payment with respect to supply.
- (earlier of payment entered in books or payment credited in bank account)

# Time of supply – reverse charge

- Section 12 (3)
- Reverse charge basis
- Earliest of following
- Date of receipt of goods or
- Date of payment in books or credit in bank or
- Date immediately after 30 days from date of issue of invoice or other document by whatever name called.
- Where not psbl , date of entry in books of account of recipient of supply.

- 12(4)
- Supply of vouchers by a supplier – earlier of
- Date of issue of voucher , if supply identifiable  
or
- Date of redemption of voucher – all other  
cases.

- 12(5)
- Where not possible under sub section from 2 to 4 – TOS –
- In case return to be filed – date on which return is to be filed or
- Other case , date on which tax is paid.

- Part payment received
- Supply to the extent covered by invoice or part .