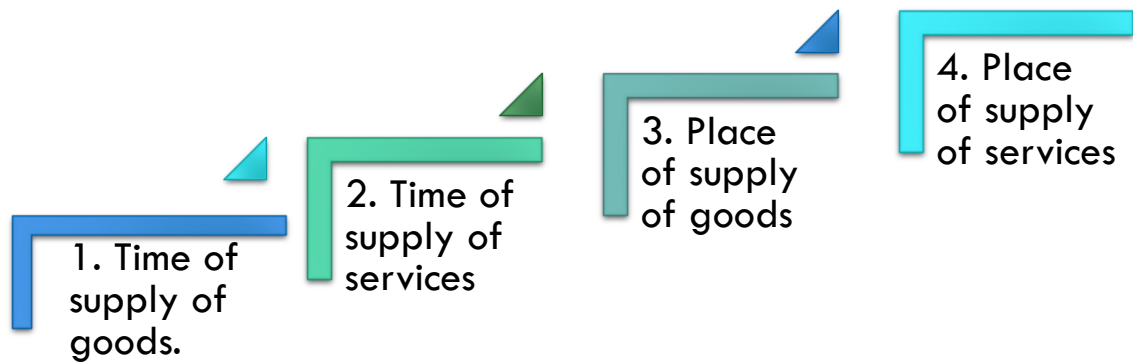
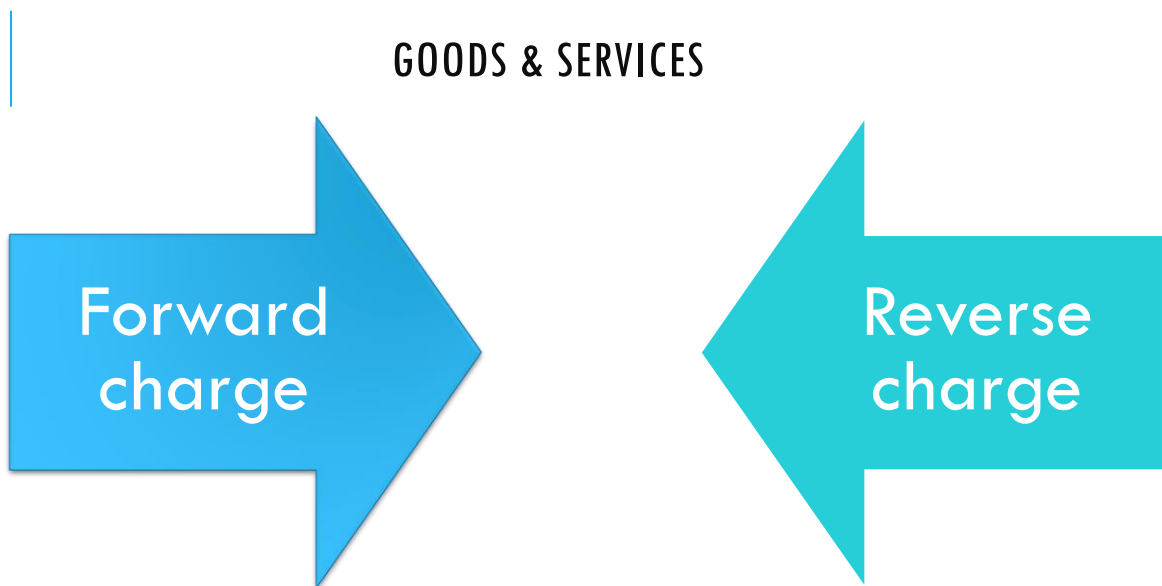


**IMPORTANCE OF
TIME AND PLACE OF SUPPLY
28.04.2021**

**Presented By
CA.Lakshminarayan.G
9880423839**

AGENDA OF THE DAY!!!





IMPORTANCE OF TIME OF SUPPLY & PLACE OF SUPPLY

Time of supply of goods or Services should be known to determine the point of time at which GST becomes payable

Before knowing the point of time when the GST becomes payable, we should first know the point of time when the invoice is to be issued

Place of supply of goods or Services should be known to determine the nature of supply and the applicable types of GSTs. i.e. CGST/SGST/UTGST or IGST



TIME OF SUPPLY OF GOODS/ SERVICES

CONTINUOUS SUPPLY

(32) “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; 38 of 1949. 56 of 1980. SEC. 1] THE GAZETTE OF INDIA EXTRAORDINARY 5

(33) “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 three 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;

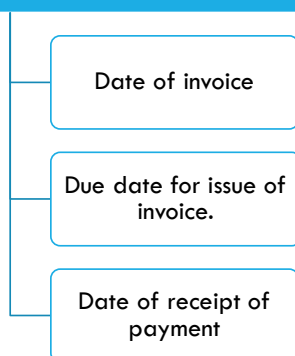
TIME LIMIT TO ISSUE INVOICE – GOODS

Particulars	Supply of Goods (Section 31(1))	Supply of service(Section 31(2))	
Generally	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	Before or after the provision of service but within 30 days from the date of supply of services. [45 days in case of insurance cos./banking and financial institutions including NBFCs]	
Continuous supply	In case of continuous supply of goods, where a) Successive statements of accounts or b) Successive payments are involved, 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. Is there an alternative ? DC	Due date of payment	Invoice to be issued
		Ascertainable	On or before due date of payment
		Not ascertainable	Before or at the time the Supplier receives the payment
Sale on approval basis / Cease of Supply of service	Before or at the time of supply or Six months from the date of removal, whichever is earlier.	Payment is linked to the completion of an event	On or before completion date of such event
		Such invoice shall be issued to the extent of the supply made before such cessation Function hall – COVID– cancelled– ScheduleII	

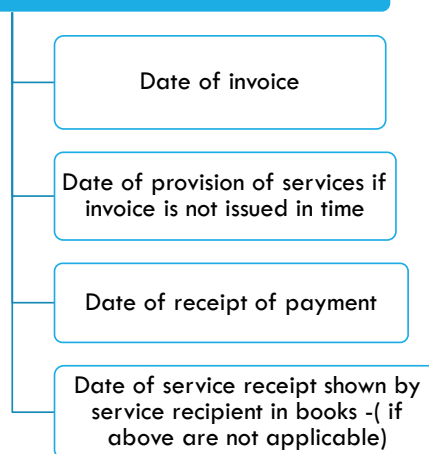
TIME OF SUPPLY- FORWARD CHARGE

EARLIEST OF THE BELOW – SEC 12(2)

Goods 12(2)

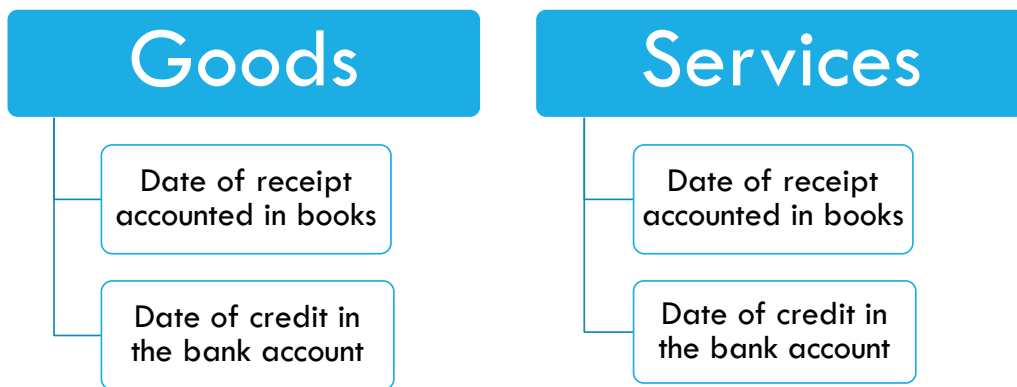


Services- 13(2)



WHAT IS DATE OF RECEIPT OF PAYMENT

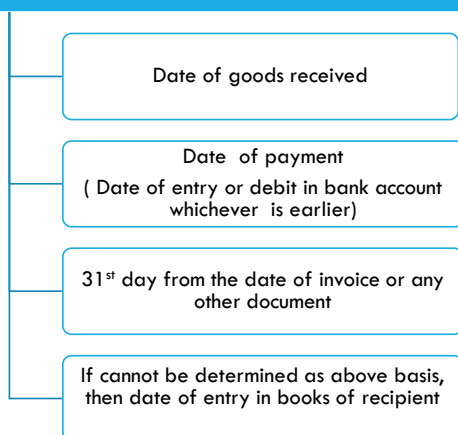
EARLIEST OF THE BELOW



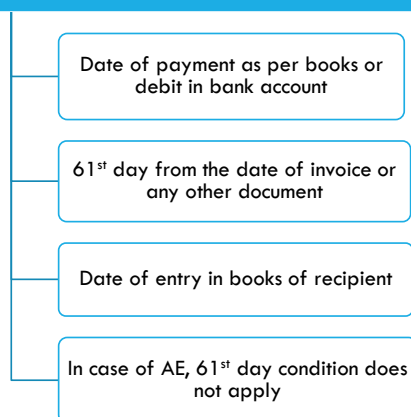
TIME OF SUPPLY - RCM

EARLIEST OF THE BELOW- SEC 12(3) & 13(3)

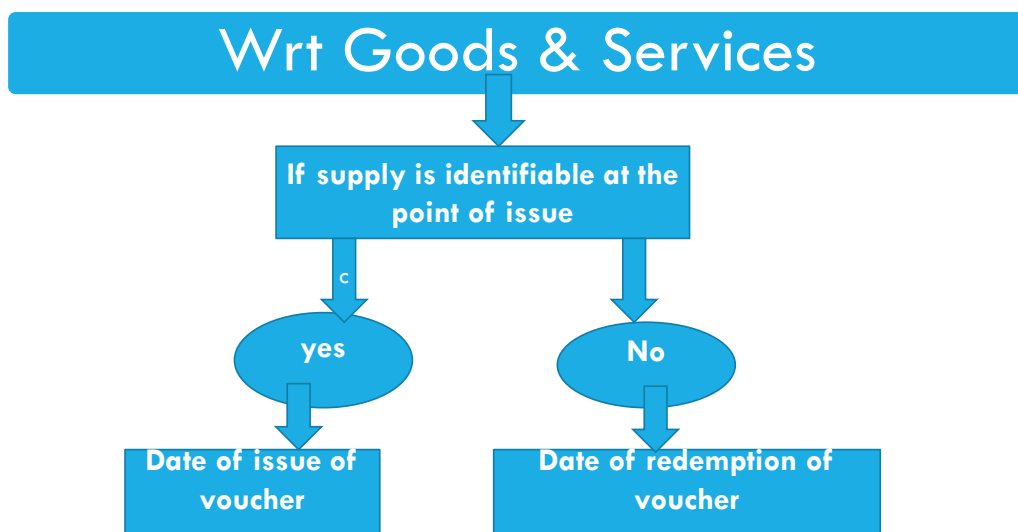
Goods-12(3)



Services- 13(3)



TIME OF SUPPLY – VOUCHERS- 12(4) & 13(4)



TIME OF SUPPLY – RESIDUAL

EARLIEST OF THE BELOW- 12(5) & 13(5) – IF NOT POSSIBLE AS PER ABOVE CASES- THEN

Goods & Services

Due date of filing
periodical return

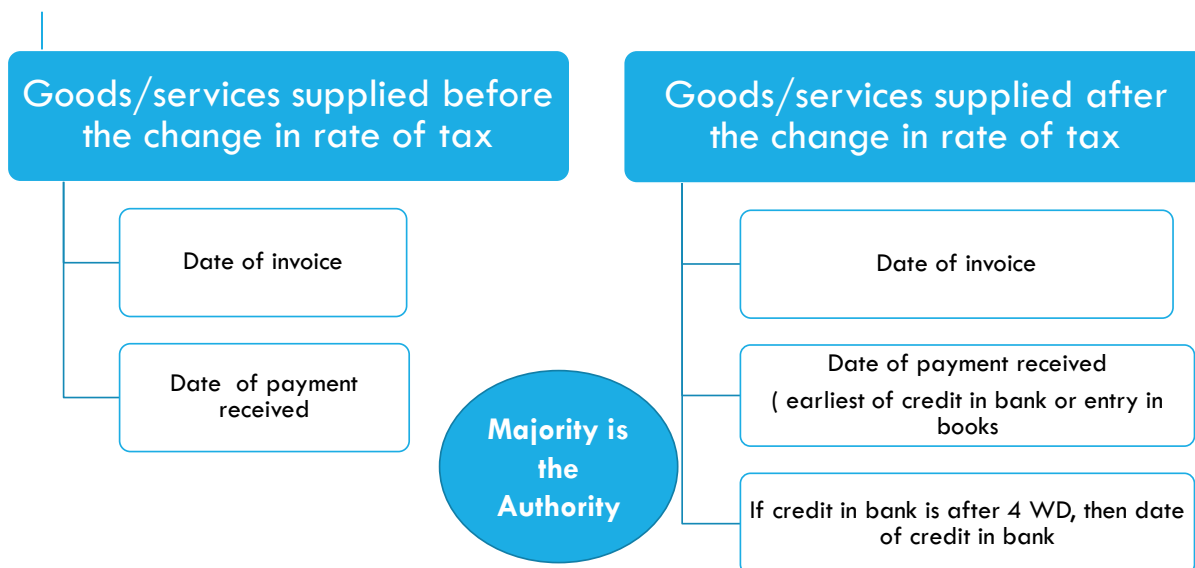
Date of payment
of tax

TIME OF SUPPLY — INTEREST, LATE FEES, PENALTY FOR DELAYED
PAYMENT OF CONSIDERATION- 12(6)

Date of receipt of the above

What if interest is payable on goods which are taxed at different rates?

TIME OF SUPPLY — CHANGE IN RATE OF TAX — SEC 14



CHANGE IN RATE OF TAX - SUMMARY

Supply	Issue of invoice	Receipt of consideration	Time of supply	Rate of Tax
Before	Before	After	Date of invoice	Before
Before	After	Before	Date of receipt of payment	Before
Before	After	After	Date of issue of invoice or date of receipt of payment, whichever is earlier	After
After	After	Before	Date of issue of invoice	After
After	Before	After	Date of receipt of payment	After
After	Before	Before	Date of issue of invoice or date of receipt of payment, whichever is earlier	Before



PLACE OF SUPPLY OF GOODS/ SERVICES

POINTS TO BE NOTED

(13) “**intermediary**” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;

(14) “**location of the recipient of services**” means,— (a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business; (b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment; (c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and (d) in absence of such places, the location of the usual place of residence of the recipient;

POINTS TO BE NOTED

(15) **“location of the supplier of services” means,—**

(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;

(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and (d) in absence of such places, the location of the usual place of residence of the supplier;

PLACE OF SUPPLY OF GOODS – OVERSEAS- SEC 11

Scenario	Place of supply
Import	Location of the importer
Export	Location outside India

PLACE OF SUPPLY OF GOODS – DOMESTIC- SEC 10

Scenario	Place of supply
Supply Involves movement whether by the supplier or recipient – Single supply	Location of the goods at the time at which the movement of goods terminates for delivery to the recipient;
Supply Involves movement – Bill to Ship to	Location of the person who initiates the second supply
Supply does not involve movement	Location of such goods at the time of the delivery to the recipient;
Assembly/installation at site	Place of such installation or assembly
Supplied on board a conveyance (Vessel, Aircraft, Train, Motor vehicle)	Location at which such goods are taken on board

PLACE OF SUPPLY OF SERVICES – DOMESTIC

DIRECTLY IN RELATION TO IMMOVABLE PROPERTY (INCLUDING) - 12(3)

Coverage	Place of supply
Architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work;	Location of such immovable property or boat or vessel, as the case may be, is located or <u>intended to be located</u>
lodging accommodation by a hotel, inn, guest house, home stay, club or campsite, by whatever name called, and including a house boat or any other vessel	
Accommodation in any immovable property for organizing any marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property	
Ancillary services to the above	

PLACE OF SUPPLY OF SERVICES – DOMESTIC

WITH RESPECT TO IMMOVABLE PROPERTY – 12(3)

Coverage	Place of supply
If the location of immovable property/boat/vessel is located/intended to be located outside India	Location of the recipient
If the immovable property, boat, vessel is located in more than one state/UT,	Each of the state in proportion to the value of supply collected/determined per agreement
In the absence of such agreement	Other such specified basis

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(4) & 12(5)

Coverage	To	Place of supply
restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery	To Any person	location where the services are actually performed
training and performance appraisal	To registered person	Location of such person
training and performance appraisal	To unregistered person	Location where services are actually provided

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(6)

Coverage	Place of supply
way of admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto	Place where the event is actually held or where the park or such other place is located.

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(7)

Coverage	To	Place of supply
Organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition, celebration or similar events	Registered person	Location of such person
Same as above	URD person	Place of event
services ancillary to above or assigning of sponsorship to such events	Registered person	Location of such person
If the event is held outside India	Registered or un-registered	Location of recipient
If the event is held in more than one State or Union territory and a consolidated amount is charged	each State or Union territory in proportion to the value for services separately collected or determined in terms of the contract	

PLACE OF SUPPLY OF SERVICES – DOMESTIC

SERVICES BY TRANSPORTATION OF GOODS, INCLUDING BY MAIL OR COURIER – 12(8)

To	Place of supply
Registered person	Location of such person
Un registered person	Location at which such goods are handed over for transportation
Where the transportation of goods is to a place outside India	Place of destination of such goods.

PLACE OF SUPPLY OF SERVICES – DOMESTIC

SERVICES OF PASSENGER TRANSPORTATION – 12(9)

To	Place of supply
Registered person	Location of such person
Un registered person	Place where the passenger embarks the conveyance for a continuous journey
If right to passage is given for future use and the point of embarkation is not known at the time of issue of right to passage	Per sub section (2) * the return journey shall be treated as a separate journey, even if the right to passage for onward and return journey is issued at the same time

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(10)

Coverage	Place of supply
services on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle	location of the first scheduled point of departure of that conveyance for the journey.

PLACE OF SUPPLY OF SERVICES – DOMESTIC

TELECOMMUNICATION SERVICES INCLUDING DATA TRANSFER, BROADCASTING, CABLE AND DIRECT TO HOME TELEVISION SERVICES - 12 (11)

Form	Place of supply
By way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna	location where the telecommunication line, leased circuit or cable connection or dish antenna is installed for recipient of services
By mobile connection for telecommunication and internet services provided on post-paid basis	billing address of the recipient on the records of the supplier
By mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means,—	If by any agent/reseller/distributor- then the address of such person By any person to the final subscriber, then , location where voucher is sold/pre-payment is received

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(11)

Coverage	Condition	Place of supply
Other cases	If address of recipient is available	Address of the recipient of per records
	If address of recipient is not available	Location of supplier
If prepaid services are availed or recharges made via internet banking or other electronic mode of payment		location of the recipient of services on the record of the supplier
If the leased circuit is installed in multiple states or Uts and a consolidated amount is charged		Each State or Union territory in proportion to the value for services separately collected or determined in terms of the contract

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(12) & (13)

Coverage	Condition	Place of supply
Banking and other financial services, including stock broking services	If location of recipient is available on the records of supplier	Location of recipient
	If location of recipient is not available on the records of supplier	Location of supplier
Insurance services	To a registered person	Location of registered recipient
	To unregistered person	Location of recipient in the records of the supplier

PLACE OF SUPPLY OF SERVICES – DOMESTIC – 12(14)

Advertisement Services to	Place of supply
CG/SG/Statutory body or Local authority meant for states or UTs identifiable in the contract	Each of such State/UT Value in proportion to amount attributable services provided by way of dissemination in respective state or UT as per contract

PLACE OF SUPPLY OF SERVICES—DOMESTIC – 12(2)

GENERAL CASE

Coverage	Condition	Place of supply
Any service other than those covered from 12(3) to 12(14)	To a registered person	Location of such recipient
	To unregistered person	Location of the recipient, if address exists on record Otherwise, Location of supplier

PLACE OF SUPPLY OF SERVICES – CROSS BORDER PERFORMANCE BASED SERVICES -13(3)

Coverage	Place of supply
Services in respect of goods which are required to be made available by the service recipient to the provider or to a person acting on behalf of service provider	Location where the services are actually performed
If services are provided from a remote location by way of electronic means,	location where goods are situated at the time of supply of services

Nothing mentioned
above shall apply

in the case of services supplied in respect of goods which are temporarily imported into India for repairs, treatment or process and are exported after repairs/treatment/ process without being put to any other use in India, other than that which is required for such repairs/treatment/process

PLACE OF SUPPLY OF SERVICES – CROSS BORDER PERFORMANCE BASED SERVICES -13(3)

Coverage	Place of supply
Supplied to an individual or his representative, which require physical presence of them with the supplier	Location where the services are actually performed

PLACE OF SUPPLY OF SERVICES – CROSS BORDER WITH RESPECT TO IMMOVABLE PROPERTY(INCLUDING)-13(4)

Coverage	Place of supply
Services of experts and estate agents, Supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, Grant of rights to use immovable property, Services for carrying out or co-ordination of construction work, including that of architects or interior decorators	Place where such immovable property located or <u>intended to be located</u>
supplied at more than one location, including a location in the taxable territory (outward)	Location in the taxable territory.
more than one State or Union territory (inward)	Each state/UT in proportion to the value separately collected as per contract

PLACE OF SUPPLY OF SERVICES – CROSS BORDER – 13(5)

Coverage	Place of supply
admission to, or organization of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events,	place where the event is actually held
services ancillary to such admission or organization	Same as above
If the above services are provided in multiple states or UTs or any combination	Each state/UT in proportion to the value separately collected per contract
supplied at more than one location, including a location in the taxable territory (outward)	Location in the taxable territory.

PLACE OF SUPPLY OF SERVICES – CROSS BORDER 13(8) TO 13(10)

Coverage	Place of supply
services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders	Location of supplier of services
Intermediary services	Location of supplier of services
services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, <u>up to a period of one month</u>	Location of supplier of services
<i>Services of transportation of goods other than by way of mail or courier</i>	Place of destination of such goods
<i>Services of passenger transportation</i>	Place where the passenger embarks the conveyance for continuous journey

PLACE OF SUPPLY OF SERVICES – CROSS BORDER- 13(11) TO 13(12)

Coverage	Place of supply
services provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board	first scheduled point of departure of that conveyance for the journey
online information and database access or retrieval services	Location of RoS

person receiving OIDAR services shall be deemed to be located in the taxable territory, if any two of the following non contradictory conditions are satisfied



address presented by the recipient of services through internet is in the taxable territory	the credit or debit card or store value card or charge card or smart card or any other card by which the recipient settles payment is issued in taxable territory;	billing address of the recipient of services is in the taxable territory Or location of the fixed land line through which the service is received by the recipient is in the taxable territory
internet protocol address of the device used by the recipient of services is in the taxable territory	bank of the recipient of services in which the account used for payment is maintained is in the taxable territory	country code of the subscriber identity module card used by the recipient of services is of taxable territory

PLACE OF SUPPLY OF SERVICES – CROSS BORDER- 13(13)

Coverage	Action	Place of supply
To prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules,	Govt can notify any description of service or circumstances in which	Shall be place of effective use and enjoyment of a service



THANKS