

# Time and Value of Supply of Goods and Services

## Study Course on GST - WIRC – ICAI

CA Ashit Shah

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Chartered Accountants



## Time of Supply – S. 12

- ❖ 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 GST Law provides **separate time** of supply for **goods and services**.

## Taxable Event under Existing Law & GST

Types of Tax	Event
Central Excise Duty	On Removal of Excisable Goods
Service Tax	On Provision of Service or Advance Receipt of Money
Value Added Tax	On Sale (Intra-State as well as Inter-State) of Goods
Goods and Services Tax	On Supply of Goods and Services

## Time of Supply of Goods – 12 (2)

- ❖ Time of supply would be **earliest of** –



Date of issue of invoice by the supplier

Last date on which he is required to issue the invoice under section 31

Date on which the supplier receives the payment in respect of such supply



- ❖ “**Date on which the supplier receives the payment**” shall be the date on which the **payment is entered in his books** of accounts or **the date on which the payment is credited to his bank account**, whichever is **earlier**.

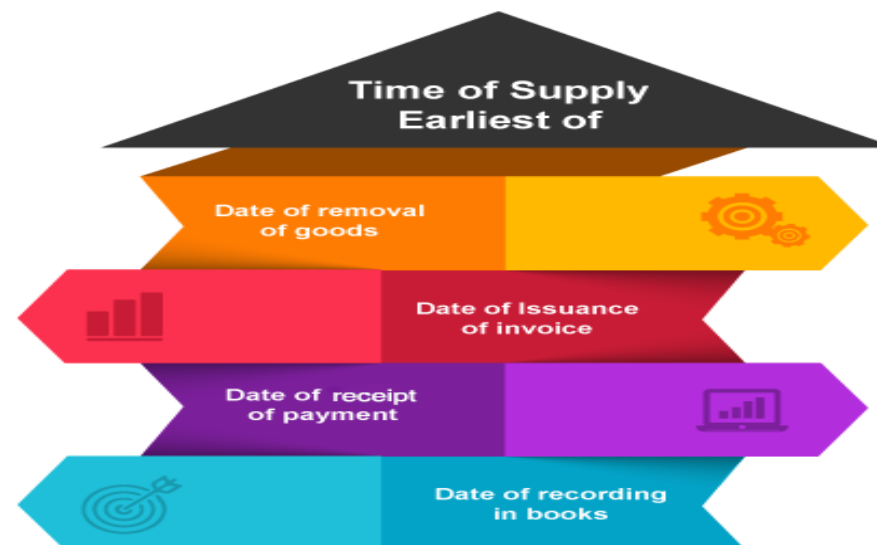
## Supply of movable goods - Example

S. No.	Date of Removal	Date of Invoice	Date of Payment	Date of Entry in Books of Account	Time of Supply
1	30-06-2017	15-07-2017	25-06-2017	07-07-2017	25-06-2017
2	20-06-2017	15-07-2017	25-06-2017	07-07-2017	20-06-2017
3	30-06-2017	28-06-2017	01-07-2017	07-07-2017	28-06-2017
4	30-06-2017	15-07-2017	25-06-2017	20-06-2017	20-06-2017

# Supply of non-movable goods - Example

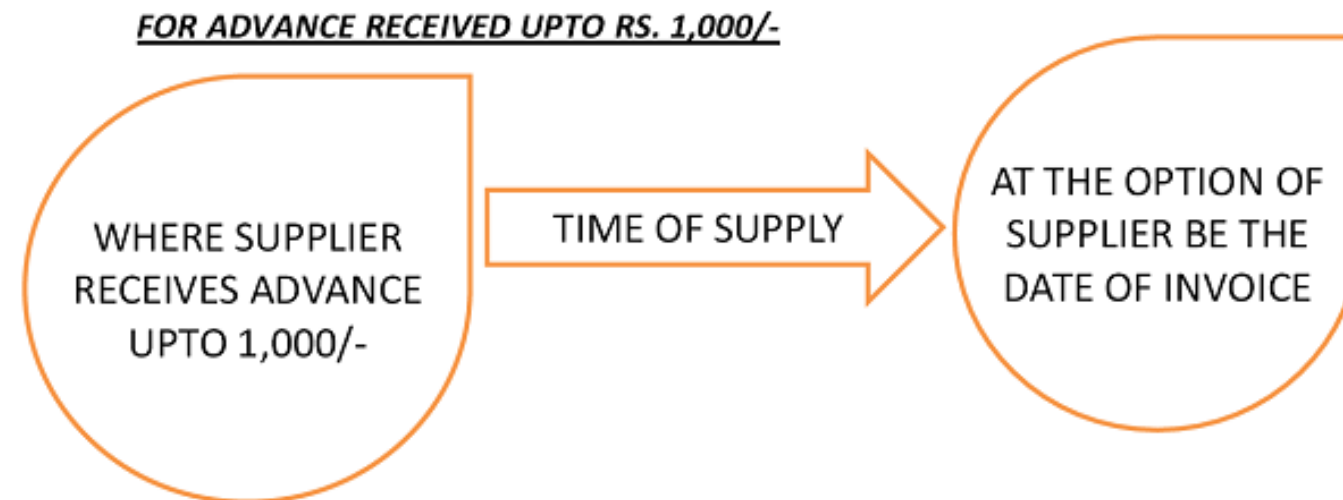
## Supply of Cranes or Lifts:

S. No.	Date of Removal	Date of made available	Date of Invoice	Date of Payment \	Time of Supply
1	25-08-2017	31-10-2017	02-11-2017	04-11-2017	31-10-2017

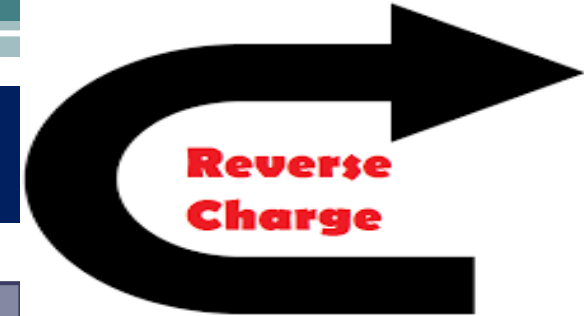


## Supply under special circumstances

- ❖ Where **supplier of taxable goods** receives an **amount up to Rs. 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.



# Supply under Reverse Charge – 12 (3)



Time of Supply – Earliest of

Date of receipt of Goods

Date on which payment is made

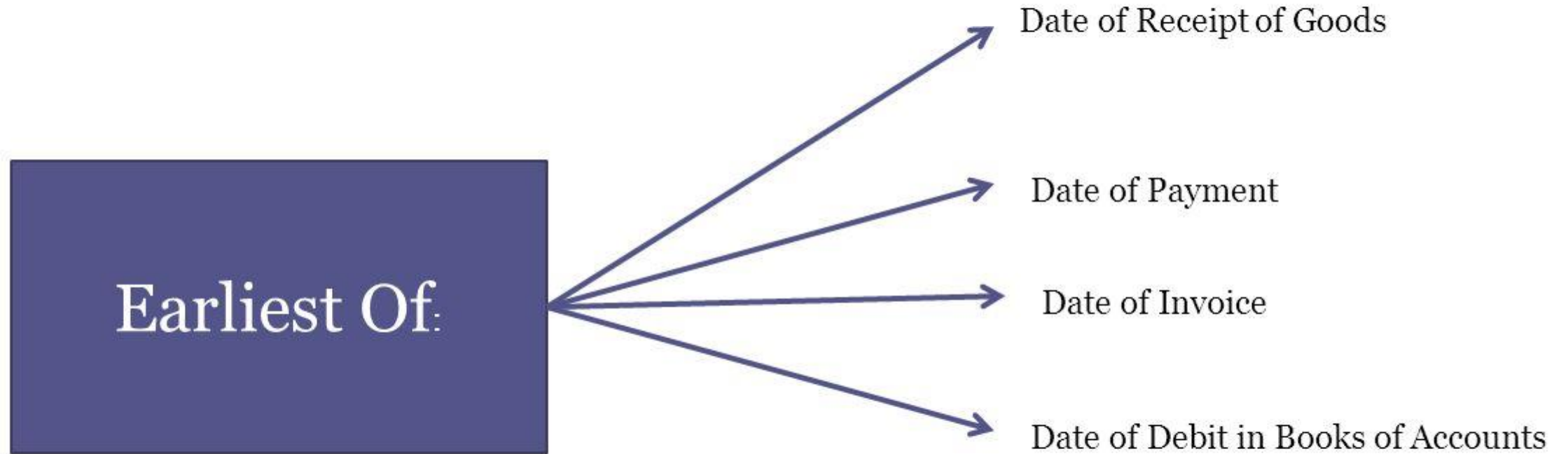
Date immediately following **30 days** from issue of invoice by Supplier

In any other case  
Date of entry in books of account of recipient of supply

“**the date on which the payment is made**” shall be the date on which the payment is entered in the books of accounts of the recipient or the date on which the payment is debited in his bank account, **whichever is earlier.**



# Understanding Time of Supply of Goods (Reverse Charge)



Advances will be taxable under GST

# Supply under Voucher by Supplier – 12 (4)

Time of Supply

If supply is identifiable at  
time of issue of voucher

Date of issue of Voucher by  
Supplier



In all other cases.

Redemption of Voucher

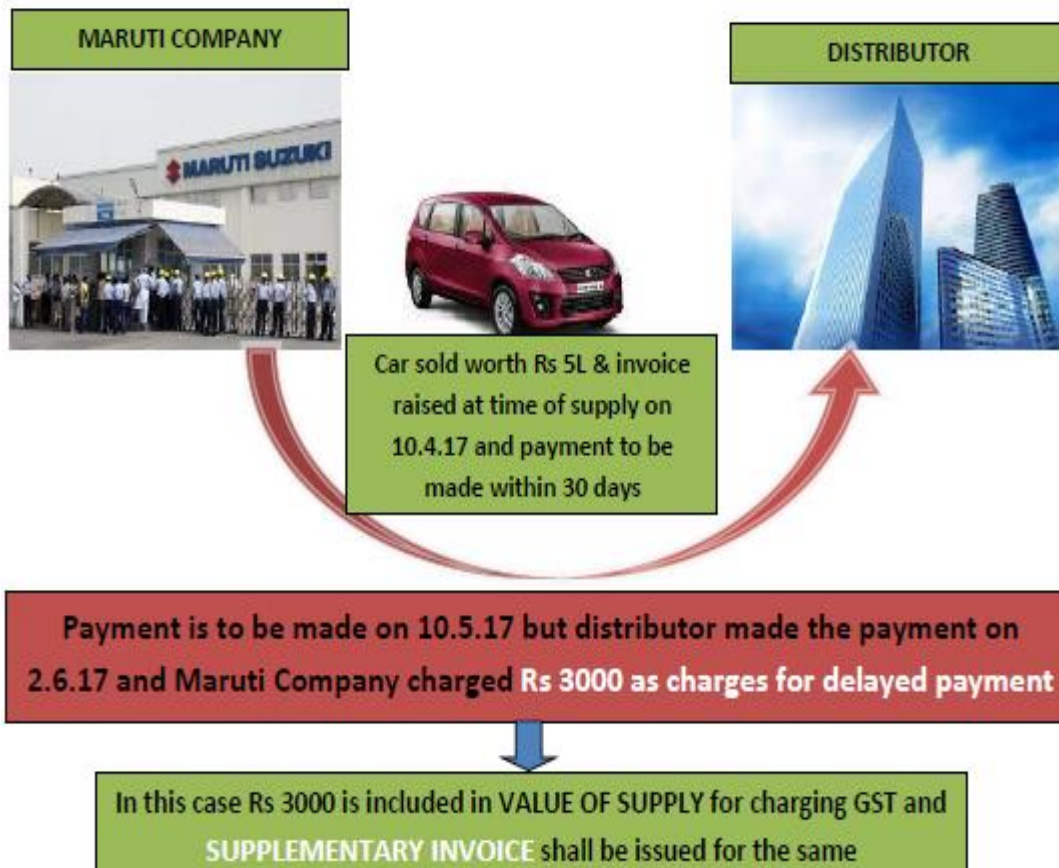
## Time not able to determine – 12 (5)

- ❖ In case it is **not possible to determine** the time of supply under the provisions of sub-section (2), (3) or (4) **the time of supply shall be –**
  - (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 **CGST/SGST is paid**.

## Addition in value of supply – 12(6)



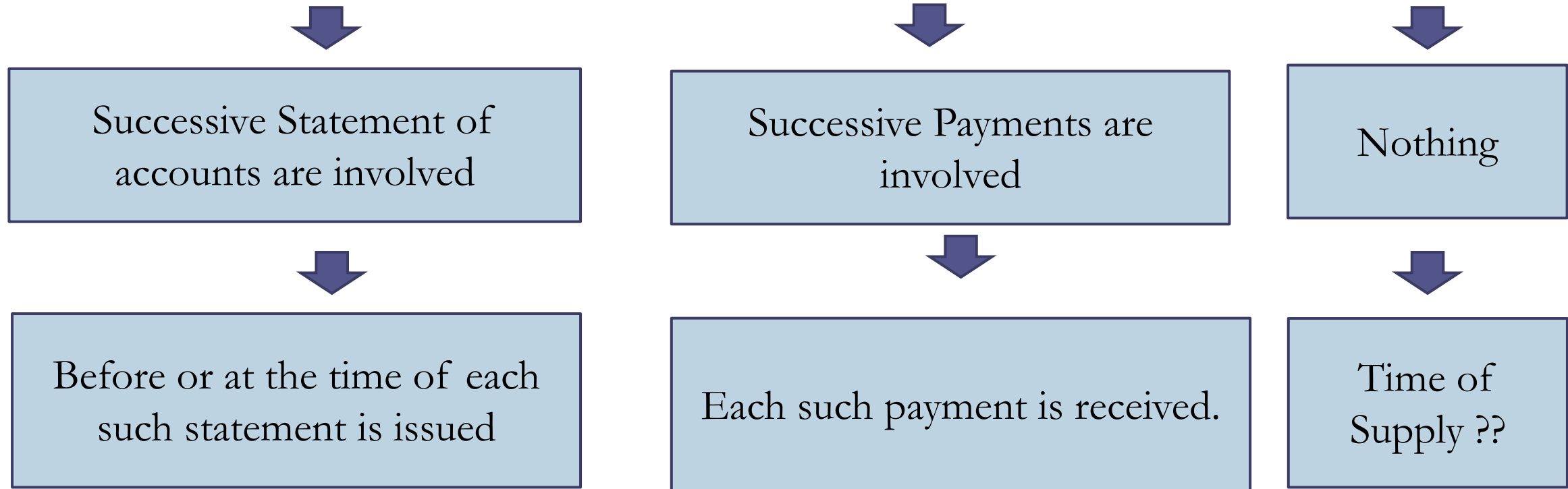
Eg:



❖ **Time of supply** to the extent it relates to an **addition in the value of supply** by way of **interest, late fees or penalty** for **delayed payment** of any consideration, shall be –

Date on which the supplier receives such addition in value.

## Continuous Supply of Goods – 31 (4)



“**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 Government may notify. S. 2(32)

## Sale on approval or Sale or return – S. 31(7)



where the goods (being sent or taken on approval or sale or return or similar terms) are removed before it is known whether a supply will take place,



Earliest of



invoice shall be issued before or at the time when it becomes known that the supply has taken place



Six months from the date of removal of goods.

## Time of Supply of Services – 13 (2)

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- ❖ Time of supply would be **earliest of following dates** –

Event	Time of Supply
Invoice issued <b>within prescribed time limit</b>	(i) Date of issue of Invoice; or (ii) Date of receipt of payment
Invoice <b>not issued</b> within prescribed time limit	(i) Date of provision of Services; or (ii) Date of receipt of payment
<b>In any other case</b>	(i) Date on which recipient shows the receipt of service in his books of account.

30 days – Normal & 45 days for Insurance, Banking and Financial Institutions & NBFC's

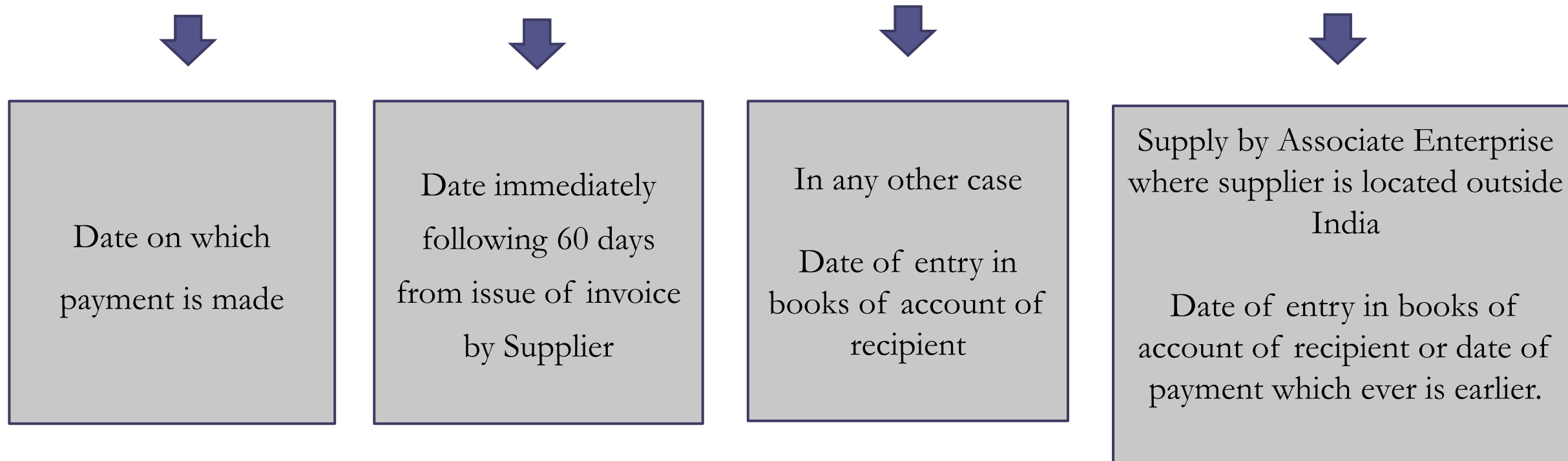
## Supply under special circumstances

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## Supply under Reverse Charge – 13 (3)

### Time of Supply



“the date on which the payment is made” shall be the date on which the payment is entered in the books of accounts of the recipient **or** the date on which the payment is debited in his bank account, **whichever is earlier.**

## Supply under Voucher by Supplier – 13 (4)

Time of Supply

If supply is identifiable at  
time of issue of voucher

Date of issue of Voucher by  
Supplier



In all other cases.

Redemption of Voucher

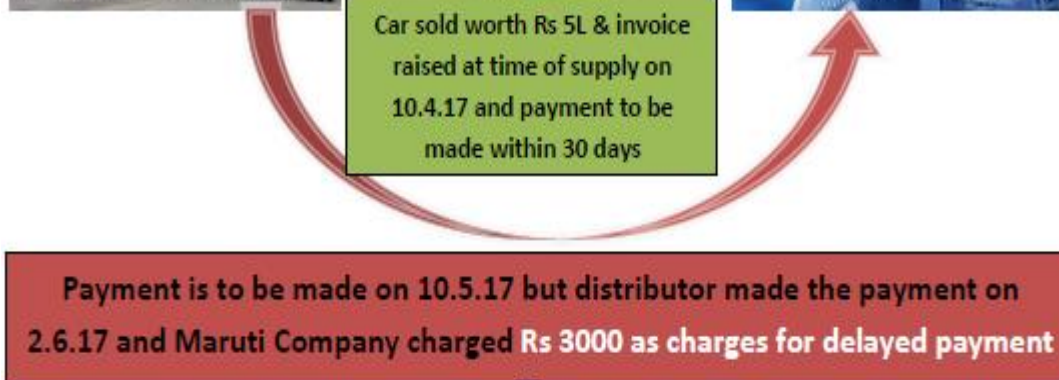
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  - (a) in a case **where a periodical return has to be filed**, be the **date on which such return is to be filed**, or
  - (b) **in any other case**, be the date on which the **CGST/SGST is paid**.

## Addition in value of supply – 13 (6)



Eg:

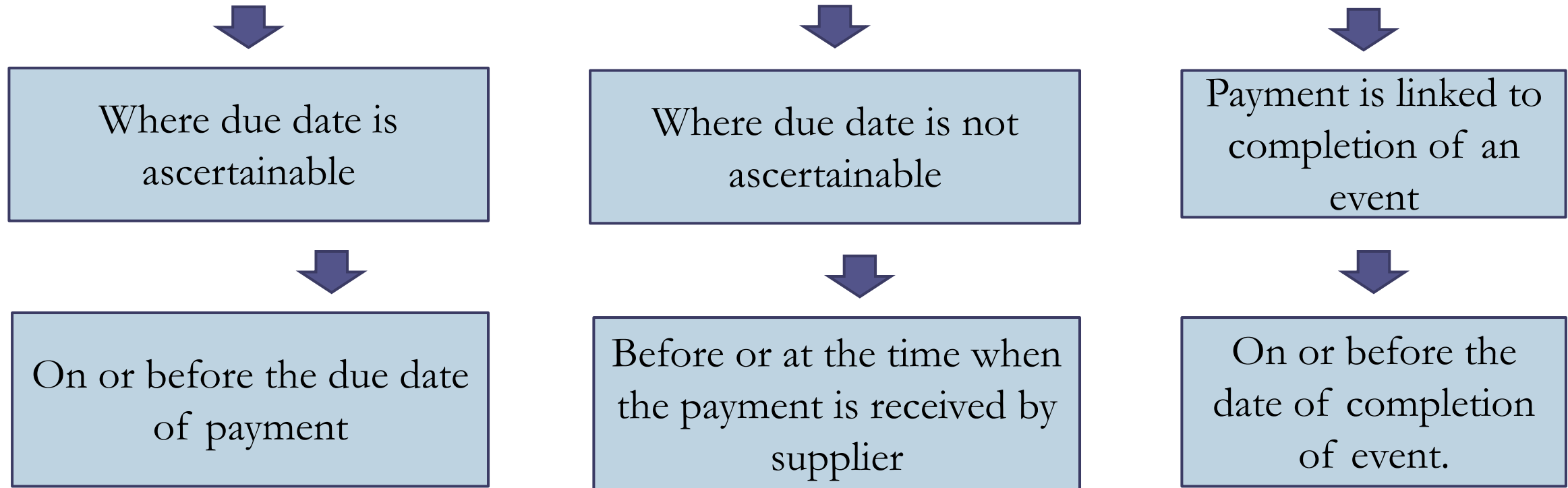


In this case Rs 3000 is included in VALUE OF SUPPLY for charging GST and SUPPLEMENTARY INVOICE shall be issued for the same

❖ **Time of supply** to the extent it relates to an **addition in the value of supply** by way of **interest, late fees or penalty** for **delayed payment** of any consideration, shall be –

Date on which the supplier receives such addition in value.

## Continuous Supply of Services – 31 (5)



**“continuous supply of service”** 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 Government may subject to such conditions, as it may by notification, specify. S. 2(33)

# Change in Rate of Tax - 14

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Supply	Issue of Invoice	Receipt of Payment	Time of Supply
Before	After	After	Date of receipt of payment or Date of Issue of Invoice, <b>whichever is earlier.</b>
Before	Before	After	Date of Issue of Invoice
Before	After	Before	Date of receipt of payment.
After	Before	After	Date of receipt of payment
After	Before	Before	Date of receipt of payment or Date of Issue of Invoice, <b>whichever is earlier.</b>
After	After	Before	Date of Issue of Invoice

# Date of Payment

Date of Payment

In normal circumstance

Date of entry in BoA

Or

Date of Credit in Bank



Change in Rate of Tax

Date of Credit in Bank, if not within  
4 working days;  
Or  
Otherwise, Date of deposit

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## Treatment of ongoing existing Contracts – 142 (10)

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- ❖ Goods or Services supplied **on or after the appointed day** in pursuance of a contract entered into **prior to the appointed day** shall be liable **to tax under the provisions of this Act.**
- ❖ Moreover, GST law further provides that tax in respect of the taxable supplies (Goods and Services) shall be payable **under the earlier law** to the **extent tax was leviable on the said goods under VAT Laws and on Services, Service Tax Law.**  
[S. 142 (10) & (11)]
- ❖ Taxable person have to determine the value of work carried out by them **immediately before the appointed day** and discharge tax liability under existing law.





## Tax paid in advance but supply later – 142 (10)


If **tax was paid** on any supply both under the Value Added Tax and under Chapter V of the Finance Act, 1994

Such **supply is made after appointed** day and leviable under GST Law

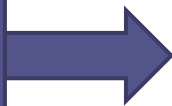
Taxable person is entitle to take **credit of VAT or Service Tax paid** under existing law

Mechanism of availment of credit to be prescribed.

# Taxable Goods Returned by URD – 142(1)

Eligible Person	Types of Credits	Conditions
Registered Taxable Person – RTP	❖ Excise Duty – ED  Service Tax not covered.  	<ul style="list-style-type: none"> <li>✓ Duties or Taxes <b>are paid</b> at the time of removal;</li> <li>✓ Such removal should not be <b>earlier than 6 months</b> prior to the appointed date;</li> <li>✓ Goods are <b>returned</b> to the place of business on or after <b>appointed date</b>;</li> <li>✓ Return of goods <b>within a period</b> of 6 months from appointed date;</li> <li>✓ Goods are <b>identifiable</b> to the satisfaction of the officer.</li> </ul>

RTP when return the goods he is considered to have carried out “deemed supply”



Person who have received the returned goods would be eligible for ITC

If goods are not identifiable ?

## Price Revision after the Appointed date – S. 142 (2)

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Instrument	Conditions	Time limit
Debit Note Or Supplementary Invoice	<ul style="list-style-type: none"> <li>❖ Contract must have entered <b>prior</b> to appointed day for supply of goods or services or both;</li> <li>❖ <b>Upward revision in price on or after the appointed day.</b></li> </ul>	<p><b>Within 30 days of price revision.</b></p>
Credit Note Or Supplementary Invoice	<ul style="list-style-type: none"> <li>❖ Contract must have entered <b>prior to</b> appointed day for supply of goods or services or both;</li> <li>❖ <b>Downward revision in price on or after the appointed day.</b></li> <li>❖ Taxable person shall be allowed to <b>reduce his tax liability</b> on account of issue of the said invoice only <b>if recipient has reduced his ITC.</b></li> </ul>	<p><b>With in 30 days of price revision</b></p>

Supplementary Invoice or Debit / Credit Note shall be deemed to have been issued in respect of an outward supply.

## Return of Goods sent on approval basis – 142 (12)


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Types of Goods	Time period	Tax payable	Conditions / Implication
Goods sent on approval basis and returned to Seller on account of rejection or not approved, on or after appointed date.	Within 6 months  Extension for 2 more months by Competent Authority	No	<ul style="list-style-type: none"> <li>✓ Goods sent should not be earlier than 6 months from appointed date;</li> </ul>
	After 6 months or extended time	Yes	<ul style="list-style-type: none"> <li>✓ Tax have to be paid as per GST Law by person returning goods.</li> <li>✓ Person who has sent the goods is also liable to pay tax on such returned goods as per GST Law from appointed date.</li> </ul>

## Provisions relating to TDS – S. 142 (13)

- ❖ Supplier's (Government Department, Local Authority or Government Agency) **need not have to deducted tax at source** at the **time of making payment, after the appointed date**, under the following situations -
  - (a) Tax is deducted **under earlier law**; and
  - (b) Supplier has **issued invoice before the appointed day**,
  - (c) **Payment** to the said supplier is made **on or after appointed day**

## Import of Service after appointed date

- ❖ Import of services  made after the appointed day shall be liable to tax under the provisions of this Act regardless of whether the transactions for such import of services had been initiated before the appointed day. [S. 21 – IGST]
  
- ❖ Transaction initiated before appointed day mean, if either the
  - (i) invoice relating to such supply has been received; or
  - (ii) payment, either in full or in part, has been received or made before the appointed day

## Import of Service after appointed date

- ❖ If tax on such import of service had been paid in full under the earlier law, no tax shall be payable on such import under this Act i.e. GST
- ❖ However, if the tax on such import of services had been paid in part under the earlier law, balance amount of tax shall be payable on such import or inter-state supply under this Act i.e. GST.



A close-up photograph of a person's hands in a dark suit jacket. The right hand holds a magnifying glass with a gold-colored frame and a dark wooden handle, focusing on a document. The left hand rests on the document, with the index finger pointing to a specific line. The document is part of a binder with silver rings. The background is dark and out of focus.

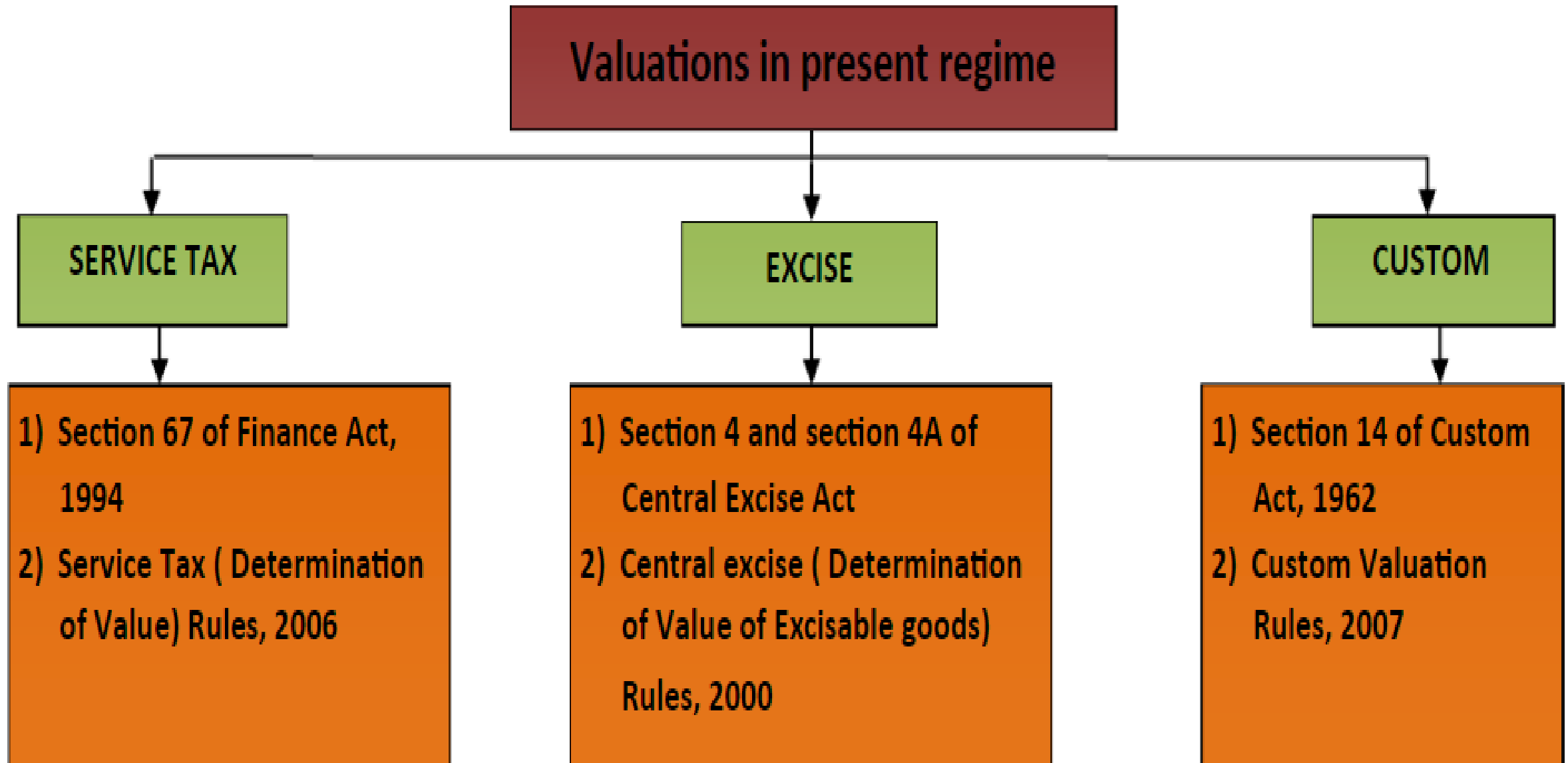
# Valuation under GST





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## Value of Taxable Supply – S. 15

- ❖ The value of supply of goods and / or services shall be the **Transaction Value (TV)**.
- ❖ **Transaction value** is the **price actually paid or payable**  for the said supply of goods or services or both where the **supplier and the recipient of the supply are not related**  and the **price is the sole consideration for the supply**.
- ❖ When the **transaction is with related person or price is not the sole consideration for the supply**, value have to be determined in such manner as may be prescribed. [15(4)]

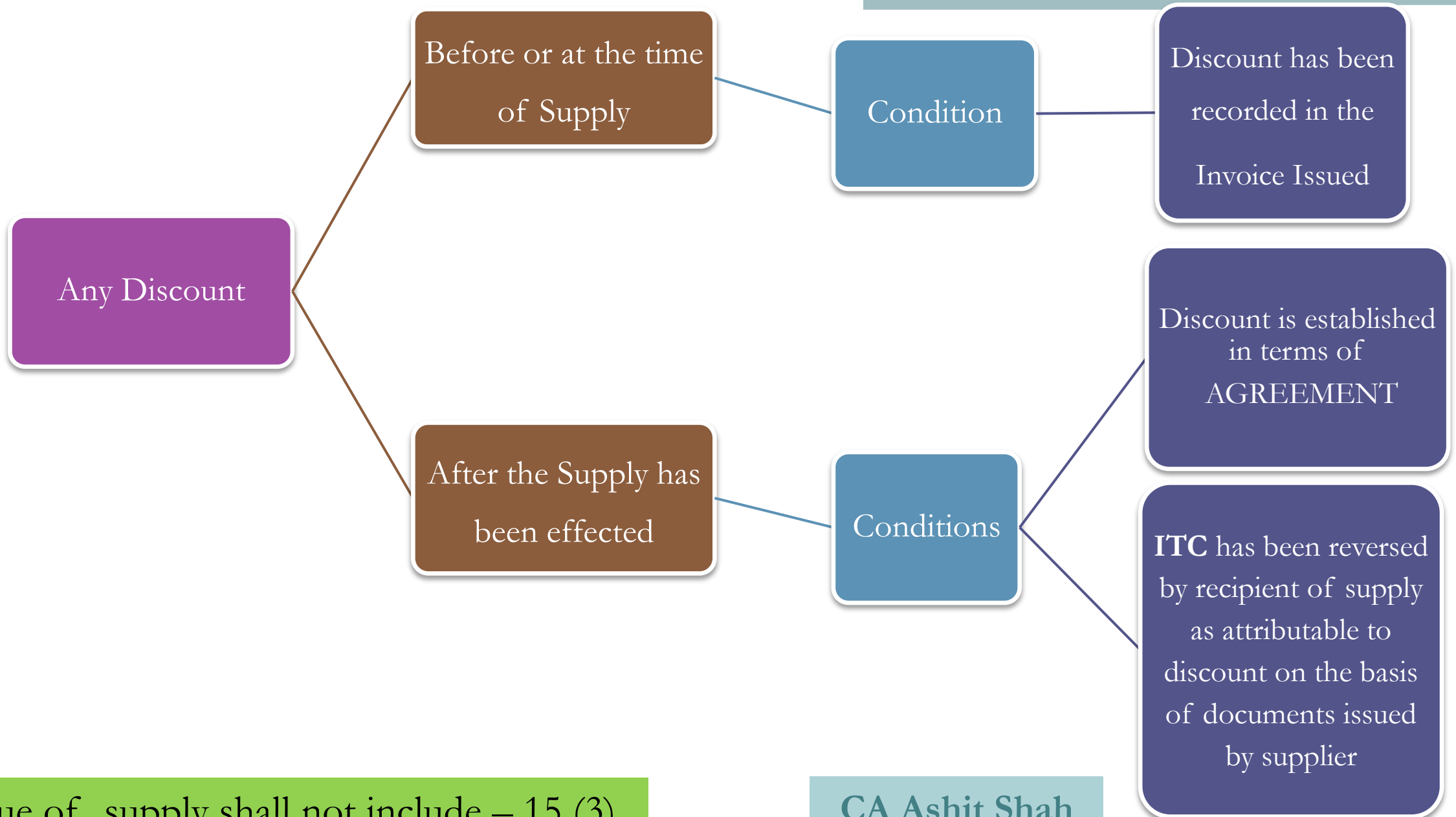
## Certain items included in Transaction Value – 15 (2)

- a. any **taxes, duties, cesses, fees and charges levied under any law for the time being in force**, other than the CGST Act, SGST Act, UTCGST Act and the Goods and Services Tax (Compensation to the States for Loss of Revenue) Act, 2016, if **charged separately** by the supplier to the recipient; 
  
- b. any **amount that the supplier is liable to pay in relation to such supply** but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods and/or services; 

## Certain items included in Transaction Value – 15 (2)

- c. **incidental expenses, such as, commission and packing**, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of the goods or, supply of the services; 
- d. **interest or late fee or penalty for delayed payment of any consideration** for any supply; and
- e. **subsidies directly linked to the price excluding** subsidies provided by the Central and State governments; 

The amount of subsidy shall be included in the value of supply of the **supplier who receives the subsidy.**



Value of supply shall not include – 15 (3)

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## Deemed Value – 15 (5)

- ❖ In respect of **certain transactions**, value of supply would be determined in accordance with manner prescribed by Central Government or State Government in this behalf on the recommendation of the GST Council.

## When Valuation provisions apply

- ❖ Valuation Rules attracts under following situations –
  - ✓ Consideration are not wholly or partly in money terms; or
  - ✓ Parties are related; or
  - ✓ Supplies between distinct persons;
  - ✓ Transaction value declared is not acceptable.

# Value where consideration is not wholly in money – Rule 1

Value of Supply shall be

a

Open Market value  
of such supply

Means full value in  
money excluding Taxes  
payable by person in a  
transaction.  
Transaction is not with  
related party.

b

Open Market value  
not available

Total of  
Consideration in  
Money  
+  
Consideration not  
known in money at  
the time of supply.

c

If value is not  
determined as per (a)  
or (b)

Like kind and quality

Means any Supply  
made under similar  
circumstances that in  
respect of the  
characteristics, quality,  
quantity is same as

d

If value is not  
determined as per (a)  
or (b) or (c)

Total Consideration in  
Money  
+  
Amount in money  
equivalent to  
consideration not in  
money by applying  
Rule 4 & 5



## Open Market Value

Where a new phone is supplied for Rs. 20,000 along with the exchange of an old phone and if the price of the new phone without exchange is Rs. 24,000, the open market value of the new phone is Rs 24,000

## Open Market Value not available

Where a laptop is supplied for Rs. 40,000 along with a barter of printer that is manufactured by the recipient and the value of the printer known at the time of supply is Rs.4,000 but the open market value of the laptop is not known, the value of the supply of laptop is Rs. 44,000

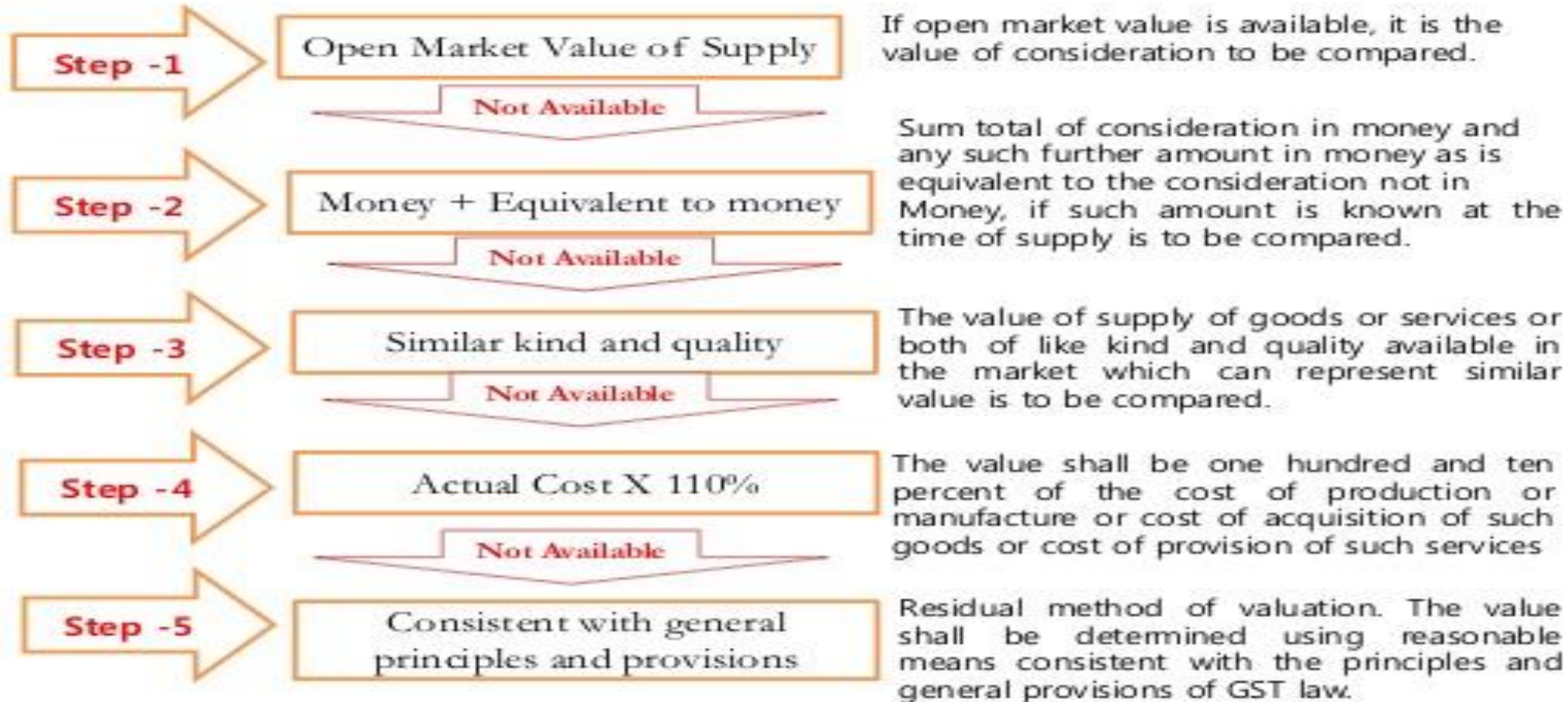
## Value pursuant to Rule 4 & 5

- ❖ When the value can not be determined in accordance with Rule 1 to 3 –  
Value = 110% of
  - (a) cost of production; or
  - (b) cost of manufacture; or
  - (c) cost of acquisition of such goods or services;
  - (d) cost of provision of such services.
  
- ❖ Where the value of supply can not be determined in accordance the Rule 1 to 4 –  
Value would determined using reasonable means consistent with the principles and general provisions of Section 15 and these rules,

# GST -

## Consideration is not wholly in Money

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall be ;



*The responsibility to ascertain the acceptable value of the transaction is with the person liable for the tax.*

## Value when transaction is with distinct & related persons – R. 2

### ❖ **Distinct Persons** – S. 25 (4) & (5)

(2) **A person** who has **obtained or is required to obtain** more than one registration, whether **in one State or more than one State**, shall, in respect of each such registration, be **treated as distinct persons for the purposes of this Act.**

(3) **An establishment** of a person who has **obtained or is required to obtain** registration **in a State**, and **any of his other establishments** in another State shall be treated as **establishments of distinct persons for the purposes of this Act.**

# Transaction between distinct & related other than agent

Value of Supply shall be

a

Open Market value  
of such supply

Means full value in  
money excluding Taxes  
payable by person in a  
transaction.  
Transaction is not with  
related party.

b

Open Market value not  
available

Value = like kind and  
quality

Means any Supply made  
under similar circumstances  
that in respect of the  
characteristics, quality,  
quantity is same as

c

If value is not  
determined as per (a) or  
(b)

Value = Actual Cost x  
110%

Or

Consistent with principles  
and general provisions

d

If the recipient  
is eligible for  
full ITC, the  
value declared  
in the invoice  
shall be deemed  
to be the **open  
market value** of  
goods or  
services.

# Transaction between Principal and Agent – R -3

Value of Supply shall be

a

Open Market value  
of such supply

Means full value in  
money excluding Taxes  
payable by person in a  
transaction.  
Transaction is not with  
related party.

b

90% of the price charged for such supply  
of like kind and quality by recipient  
(agent) to his customer

Like kind and quality means any Supply made  
under similar circumstances that in respect of  
the characteristics, quality, quantity, functional  
components, materials and reputation of  
supplies is same as or closely or substantially  
resembles, that supplies.

c

If value is not  
determined as per (a) or  
(b)

Value = Actual Cost x  
110%

Or

Consistent with principles  
and general provisions

## Example

- ❖ Where a principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of Rs. 5,000 per quintal on the day of supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of Rs. 4,550 per quintal.
- ❖ The **value of the supply** made by the principal shall be Rs. 4,550 per quintal or where **he exercises the option** the value shall be 90% of the Rs. 5,000 i.e. is Rs. 4,500 per quintal.



## Determination of value of service rendered in relation to `Money changing - Rule 6 (1)

- For a currency, when exchanged from, or to, **Indian Rupees (INR)**, the **value shall be equal** to the **difference** in the **buying rate or the selling rate**, as the case may be, and the Reserve Bank of India (RBI) reference rate for that currency at that time, **multiplied** by the total units of currency.

Example I : US\$1000 are sold by a customer  
at the rate of Rupees 62 per US\$.

RBI reference rate for US\$ is Rupees 62.50  
for that day.

**The taxable value shall be Rupees 500.**





## Determination of value of service rendered in relation to Money changing - Rule 6(1)

- In case where the RBI reference rate for a **currency is not available**, the **value shall be 1%** of the gross amount of Indian Rupees provided or received, by the person changing the money:

Example: US\$1000 are sold by a customer at the rate of Rupees 62 per US\$.

$$\begin{aligned}\text{Taxable Value} &= 1\% \text{ of Rs. } 62,000 \\ &= (\text{USD } 1,000 * \text{INR } 62) \\ &= \text{Rs. } 620\end{aligned}$$



## Determination of value of service rendered in relation to Money changing - Rule 6 (1)

- In case where **neither of the currencies** exchanged is Indian Rupee, the **value shall be equal** to 1% of the **lesser of the two amounts** the person changing the money would have received by **converting any of the two currencies** into Indian Rupee on that day at the reference rate provided by RBI.

Example: 1,000 USD is exchanged for 1,250 Euro

RBI Reference Rate of INR is Rs. 62.50 & 71.50

**Value = Lower of – USD 1,000 \* Rs. 62.50 = 62,500**

**- Euro 1,250 \* Rs. 71.50 = 89,375**

**Value of service = 1% of 62,500 = 625**

## Determination of value of service rendered in relation to Money changing - Rule 6 (1)

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# Option -

20/06/2017

Maximum limit	Value	Min/ Max amount
Up to One lakh	1% of Gross Amount of Currency Exchanged	Min 250
< 1lakh up to 10 Lakhs	1,000+0.5% of (Gross Amount – Rs. 1 Lakh)	
> 10 lakhs	5,000+0.1% of (Gross Amount –Rs. 10 Lakhs)	Max 60,000

## Valuation for Air Travel Agent – Rule 6(3)

20/06/2017

### In relation to booking of air tickets by an Air travel agent:

- ✓ Value for domestic bookings = 5% of Base Fare
- ✓ Value for international bookings = 10% of Base Fare
- ✓ Explanation - For the purposes of this sub-rule, the expression “basic fare” means that part of the air fare on which commission is normally paid to the air travel agent by the airline.



## Life Insurance Business – R. 6 (4)

### **In relation to Life Insurance Business:**

- ✓ (a) Value = Gross amount of premium-amount allocated for investment, if such amount is intimated
- ✓ (b) Value in case of single premium annuity policies = 10% of premium
- ✓ © Value in other cases = 25% premium in 1<sup>st</sup> year and 12.5% of premium for subsequent years
- ✓ **Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.**

## Second Hand Goods – R. 6 (5)

20/06/2017

### In relation to Second hand goods:

- ✓ Where a taxable supply is provided by a person **dealing** in buying and selling of second hand goods i.e. used goods as such or **after such minor processing which does not change the nature of the goods** and where no input tax credit has been availed on purchase of such goods, the value of supply = **Selling Price - Buying Price** and where the value of such supply is negative it shall be ignored.



# Sale of Voucher or Token or Coupon – R. 6(6)

20/06/2017

## In relation to Voucher or Token or stamp:

- ✓ The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both **shall be equal to the money value** of the goods or services or both redeemable against such token, voucher, coupon, or stamp.





## Pure Agent – Rule 7

- ❑ However, expenditure or costs incurred by the service provider **as a pure agent** of the client, shall be **excluded** from valuation, on **fulfillment of certain conditions** - Rule 5(2).
  
- ❑ Pure agent (PA) is defined in Explanation to Rule 5(2) as under:
  - ✓ PA enter in to contract with recipient of service;
  - ✓ Never holds title to the goods or services;
  - ✓ Not use the goods or services so procured;
  - ✓ Will receive only actual consideration.



## Pure Agent conditions

- ❑ In order to **exclude certain expenses or costs** from value of taxable services, PA have to **full fill Eight (8) cumulative conditions** as provided under Rule 5(2).
  
- Condition as a **qua Service Provider**:-
  - ✓ enters in to a contractual agreement;
  - ✓ does not hold title to goods or service so procured;
  - ✓ does not use the goods or services himself;
  - ✓ receives only actual amount;
  - ✓ shows the amount in invoice separately.



## Pure Agent conditions

- ❑ Conditions as a **qua Receiver of Service**:
  - ✓ receives and uses the goods or services;
  - ✓ is primarily liable to pay to third party;
  - ✓ authorises the service provider to make payment;
  - ✓ knows that goods or services are provided by third party.
  
- ❑ **Examples of Pure Agent**:
  - ✓ Custom duty paid by CHA; or
  - ✓ Air Ticket charges paid by agent on behalf of customer; or
  - ✓ Statutory dues paid by CA on behalf of client; or
  - ✓ STT or Stamp Duty paid by Broker on behalf of client.





**Thank you for your attention**

Any questions?

# Happy Learning

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