**Time of Supply:**

1. Time of supply in case of Composite supply?
2. Time of supply in case of supply of goods through e-commerce entities?
3. Whether the advance received prior to provision of service is liable to tax under GST Law?
4. What would be the time of supply in case of works contract?

1. Time of supply in case of mixed supplies?
2. Mr. Bahubali buys vouchers from Lifestyle of worth Rs. 1,000/- for a shirt dated December 01, 2017. Mr. Bahubali gifts such vouchers to Mr. Katappa who redeems such vouchers with Amazon India on January 31, 2018. Time of Supply \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_?
3. Invoice is issued for Rs. 5,000 on June 22, 2017 by the supplier. Subsequently, due to variation in price the recipient pays following:

Scenario 1: Rs. 5,500/- and Scenario 2: 8,000/- Time of Supply for 2 Scenarios?

1. Value of services rendered is Rs. 1,00,000/. Date of issue of invoice is 5th August 2017.Advance Received is Rs. 25,000/- on 20th July 2017. Balance amount received on 7th August 2017. What is the time of supply for Rs. 1,00,000/-.
2. What is the rate of GST to be charged on advances received before the change in rate of tax if the supply is completed after the change is rate of tax?
3. If 95% of the work is complete before the change in rate of tax & Balance after change of tax but invoice can be raised only after completion of supply then what is the rate of tax to be applied?
4. In case of Construction Contracts, builders remit taxes on receipt of payment or completion of slabs as provided in the contract. What will the impact due to change in the tax rates?
5. Will I be required to pay GST at the new GST rate on Debtors outstanding as on the date of change in the rate of tax?
6. I have raised the invoice with old rate of tax but now I am required to remit the taxes based on new rate of tax. Can I recover the additional tax payable from my customer?

**Time of Supply**

Earliest of:

a) Date of Issue of Invoice

OR

b) Date of Receipt of Payment

Services

Goods

Goods

Services

2) Reverse Charge Mechanism

1. Time of Supply

Earliest of:

a) Date of Payment

b) 60 Days from the Date of Issue of Invoice

c) If Not a or b above, than date of entry in the books of accounts of recipient

Earliest of:

a) Date of Receipt of Goods OR

b) Date of Payment OR

c) 30 Days from the Date of Issue of Invoice OR

d) If Not a, b or c above, than date of entry in the books of accounts of recipient

Earliest of:

a) Date of Issue of Invoice or Date of Receipt of Payment whichever is earlier OR

b) Date of Provision of Service if Invoice is not Issued or Date of Receipt of Payment whichever is earlier OR

c) If not a & b above, Than Date of Receipt of Service in the Books of Accounts of Recipient

3) Supply of Vouchers for Goods/Services

Than date of issue of Voucher

Date of Tax Payment

Date of Return

No

Yes

If Periodical returns to be filed

Date of redemption

No

Yes

If identifiable at the time of issue of vouchers

If not possible as per 1, 2 or 3 above