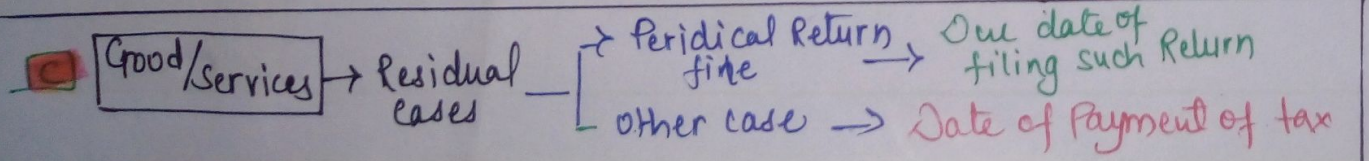
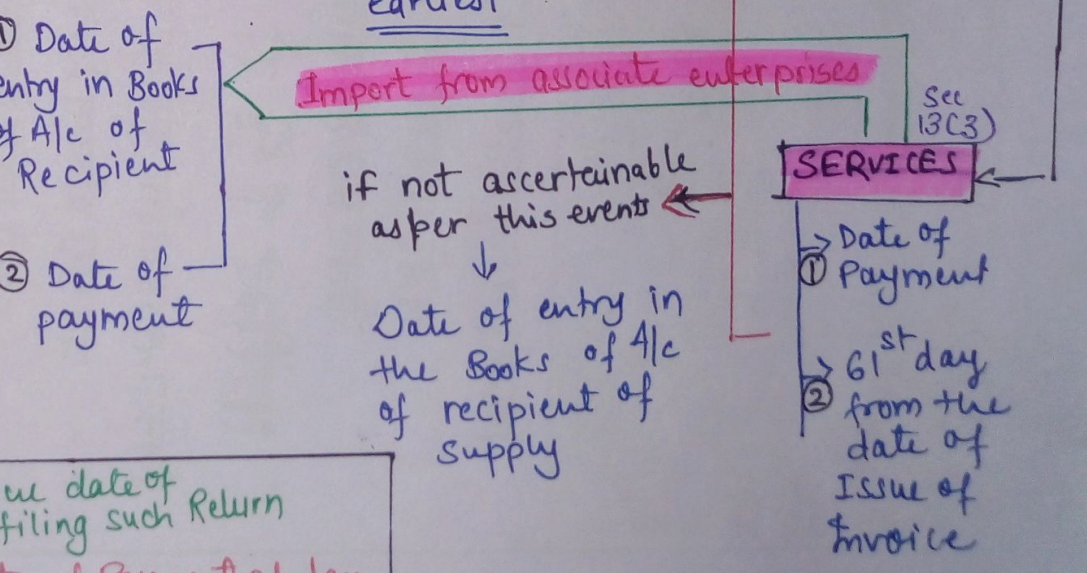
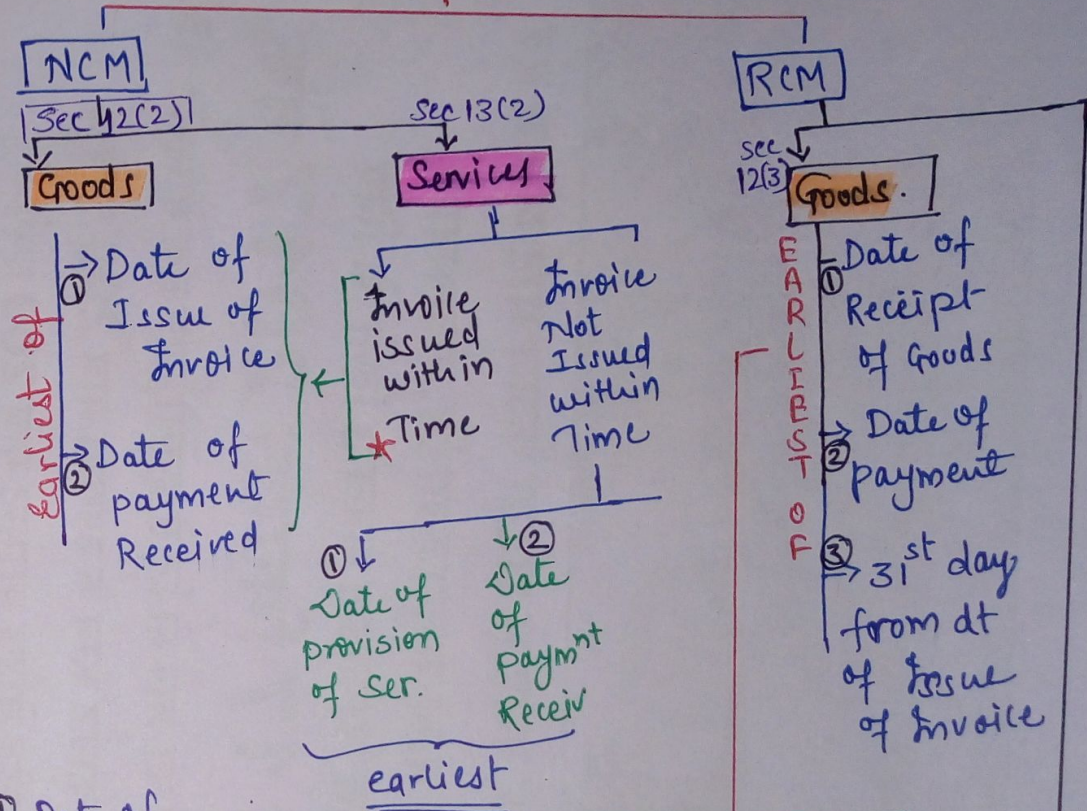
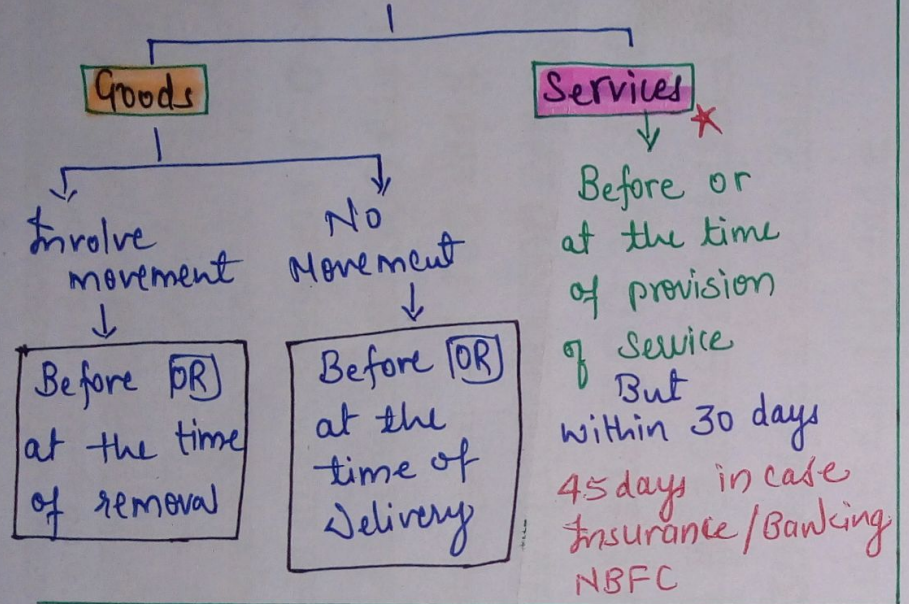


CHART TIME OF SUPPLY

Time limit for Invoice [Sec 31, CGST]



→ for addition in value By way of Interest / Late fee / Penalty → Date on which such payment is received → Time of Supply

CHANGE IN RATE OF TAX

(Sec 14)

when Both ie SP / IS / PI are before or after the change in rate then Time of Supply shall be

	Case	Time of Supply
(1)	SP	Date of Payment
(2)	IS	Date of Invoice
(3)	PI	which ever is earlier

Rate of Tax shall be applied as per the time of supply. (Tos)

If Tos is before change in rate than that rate in case Tos after change in rate then New rate shall be applicable

SP - Supply & payment
 IS - Invoice & supply
 PI - Payment & Invoice