



Goods & Services Tax

Practical Guide to Practicing Company Secretaries

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Expertise - Indirect Taxes

**Matters
pertaining to
Goods &
Services Tax,
Customs**

GST
Knowledge
Process
Outsourcing
On-Site &
Off-Site

GST
Knowledge
Process
Outsourcing
E-Way Bill

Adjudication
Customs,
Excise, Service
Tax, GST



GST Scope of Work

- ☐ Recurring transaction advisory for Review & Analysis of Purchase Orders, Sales Orders, Contracts, Work Orders or any other document for determining Place of supply of goods / services w.r.t. each supply and drawing up the Tax matrix for the inward / outward supply to ensure correct taxation.
- ☐ Suggesting tax models for input credit optimisation and ensuring a pass-through tax mechanism, refund mechanisms, etc.
- ☐ Suggest relevant schemes, concessions, etc. for business considering the applicable Foreign Trade Policy & GST Laws.
- ☐ Draft / vet replies to letters pertaining to GST, Central Excise, Service Tax and Customs (for applicable period) (Please note this does not include any replies to Show Cause Notices, Appeals, etc).
- ☐ Provide timely updates on amendments w.r.t. GST, Foreign Trade Policy etc
- ☐ Guidance for filing for monthly GST returns namely, GSTR 1 & GSTR 3B.
- ☐ Guidance for filing of refund application and submission of the same to the concerned authority along with the required follow up.
- ☐ Quarterly GSTR 2A Reconciliation with books of accounts.



Expertise - Indirect Taxes

- ☐ GST Implementation Setting up of System for various processes in GST Regime
- ☐ Advisory Services and Legal Opinions
- ☐ Transaction structuring restructuring to optimize the benefits within legal framework
- ☐ Valuation of goods and services
- ☐ Audit and Assurance services
- ☐ Risk and Compliance Management including Monthly support services towards compliances
- ☐ Outsourcing Function
- ☐ Litigation services including representation before Adjudicating authorities upto Tribunals
- ☐ Refunds Duty Drawback including Brand Rate Fixation



Expertise – GST Outsourcing

(Documentation Records Maintenance Statutory Returns in)

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- ☐ Identifying Mismatches and removal of mismatches
- ☐ Reconciliation of Inward Supplies (with GL Returns
- ☐ Tracking and control of the Duty (paid input invoices and availment of credit on inputs, capital goods and services
- ☐ Preparation, Tracking and Control of job work challans
- ☐ Preparation, Tracking and Control of the GST invoices for outward domestic supplies and outward supplies for exports
- ☐ Preparation of Reverse Charge Invoices and Claiming day wise Exemption
- ☐ Preparation, Tracking and Control of the Credit notes Debit notes towards outward supplies inward supplies
- ☐ Tracking of advances and reporting only unsettled advances in GSTR
- ☐ Maintaining records and statements as necessary for compliance of the GST Laws
- ☐ Preparation and filing of the monthly GST Returns GSTR 1 (Outward Supplies), GSTR 2 (Inward Supplies) GSTR 3 (Consolidated Return), GSTR 6 (Input Service Distributor Return)



Expertise – GST Outsourcing

(Documentation Records Maintenance Statutory Returns in)

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- ☐ Preparation of Refund Application for inverted Duty Structure and other Miscellaneous Structure
- ☐ Reviewing the mismatch report of GSTR 1 A GSTR 2 A and taking necessary corrections required
- ☐ Submitting monthly report to Sales Purchase Other Department (as defined by company) for resolving issues arising out of the mismatch report and requiring Supplier's Customer's attention
- ☐ Submitting monthly report for alerts w r t credit issues not resolved resulting into likely disallowances and liability
- ☐ Coordinating with Finance Department other departments as required for obtaining the information required for preparation of the GSTR 9 Annual Return, preparation of the same and filing of the same
- ☐ Provide documents and records for Statutory Internal Audit Departmental Audit Annual Return Certifying Auditor Any other auditor
- ☐ Updation of Shipping Bill Bill of Exports in the Return updation of Bill of Entry in the Return and reconciliation of each item GRN vis à vis Bill of Entry



Expertise - GST Outsourcing

- ☐ Taking responsibility of timely generation of E way bill
- ☐ 100 solutions services
- ☐ Preparation and Tracking of E way bill w r t Job work and related compliances
- ☐ Timely dispatches due to planned E way bill generation
- ☐ 24 X 7 E Way Bill Preparation Offsite Onsite
- ☐ Tracking the E way bill and prepare the total system report for the
- ☐ 100 statutory compliance
- ☐ Timely filing of GSTR 1
- ☐ Time to tile awareness about changes in this system

Year	Notifications	Rate Changes	Circulars, Instructions & Orders	Total
July to Dec 2017	99	47	43	189
2018	99	30	64	193
2019	85	29	68	182
Upto 30th June 2020	61	3	13	77
Total	344	109	188	641
Number of Days				1095

Almost One Change / Clarification on alternate day...



Evolving Dynamic Law of India

- Technology Hitches
- Postponement of Due Date very frequently
- Matching Provision as envisaged has collapsed
- GSTR-3B & GSTR-2A
- Number of Amendments & Clarifications
- Re-Visit of GST Rates
- More Confusion on account of Advance Rulings
- E-Way Bill introduced successfully
- E-Invoicing Introduced - Date?
- New Tax Return – Annexure -1 & Annexure – 2
- Appeals are in Air



Evolving Dynamic Law of India

- Confused & Restricted Refund Mechanism
- Law seems to be getting stabilized
- National Advance Ruling Authority – yet to be set up
- GST Tribunals – Yet to be set up



Sr	Form For	Description
1	FORM GST REG-01	Application for Registration
2	FORM GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to
3	FORM GST REG-04	Clarification/additional information/document for <>
4	FORM GST REG-05	Order of Rejection of Application for < Registration / Amendment / Cancellation/>
5	FORM GST REG-06	Registration Certificate
6	FORM GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at
7	FORM GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at
8	FORM GST REG-09	Application for Registration of Non Resident Taxable Person
9	FORM GST REG-10	Application for registration of person supplying Online Information and Database (OIDAR/NROP) from a place outside India to a person in India, other than a
10	FORM GST REG-11	Application for extension of registration period by casual/non-resident taxable
11	FORM GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
12	FORM GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies!



Sr	Form For	Description
13	FORM GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)
14	FORM GST REG-15	Order of Amendment
15	FORM GST REG-16	Application for Cancellation of Registration
16	FORM GST REG -17	Show Cause Notice for Cancellation of registration
17	FORM GST REG -18	Reply to the Show Cause Notice issued for cancellation for registration
18	FORM GST REG-19	Order for Cancellation of Registration
19	FORM GST REG-20	Order for dropping the proceedings for cancellation of registration
20	FORM GST REG-21	Application for Revocation of Cancellation of Registration
21	FORM GST REG-22	Order for revocation of cancellation of Registration
22	FORM GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
23	FORM GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
24	FORM GST REG-26	Application for Enrolment of Existing Taxpayer
25	FORM GST REG-27	Show Cause Notice for cancellation of provisional registration
26	FORM GST REG-28	Order for cancellation of provisional registration
27	FORM GST REG-29	Application for Cancellation of Registration of Migrated Taxpayers
28	FORM GST REG-30	Form for Field Visit Report



Sr	Form For	Description
1	FORM GSTR-1	Details of outward supplies of goods or services
2	FORM GSTR-1A	Details of auto drafted supplies
3	Form GSTR-2	Details of inward supplies of goods or services
4	FORM GSTR-2A	Details of auto-drafted supplies
5	FORM GSTR-3	Monthly Return
6	Form GSTR-3A	Notice to return defaulter u/s 46 for not filing return
7	Form GSTR-3B	Form GSTR -3B
8	FORM GSTR-4	(Earlier Quarterly) Return for composition taxpayers upto FY 2018-19.
9	FORM GSTR-5	Return for non-resident taxable person
10	FORM GSTR-5A	Details of supplies of Online Information and Database Access or a person located outside India made to non-taxable persons in India
11	FORM GSTR-6	Return for Input Service Distributor
12	FORM GSTR-7	Return for tax deducted at source (TDS)
13	FORM GSTR 7A	Tax deduction at source certificate
14	FORM GSTR – 8	Statement for tax collection at source (TCS)



Sr	Form For	Description
15	FORM GSTR – 8	Statement for tax collection at source (TCS)
16	FORM GSTR – 9	Annual return
17	FORM GSTR – 9A	Annual return (For Composition Taxpayer)
18	FORM GSTR-9C	PART – A – Reconciliation Statement Part B – Certificate
19	FORM GSTR-10	Final Return
20	FORM GSTR-11	Statement of inward supplies by persons having Unique Identity Number (UIN)



Sr	Form For	Description
1	FORM GST PMT –01	Electronic Liability Register of Registered Person (Part-I: Return related liabilities)
2	FORM GST PMT –01	Electronic Liability Register of Taxable Person (Part-II: other return related liabilities)
3	FORM GST PMT –02	Electronic Credit Ledger of Registered Person
4	FORM GST PMT –03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim
5	FORM PMT- 04	Application for intimating discrepancy in Electronic Credit ledger/Cash Ledger/Liability
6	FORM GST PMT –05	Electronic Cash Ledger
7	FORM GST PMT –06	Challan for deposit of goods and services tax
8	FORM GST PMT –07	Application for intimating discrepancy relating to payment



Sr	Form For	Description
1	FORM-GST-RFD-01	Application for Refund
2	FORM-GST-RFD-02	Acknowledgement of Refund Application
3	FORM-GST-RFD-03	Deficiency Memo
4	FORM-GST-RFD-04	Provisional Refund Order
5	FORM-GST-RFD-05	Payment Order
6	FORM-GST-RFD-06	Final Refund Order
7	FORM-GST-RFD-07B	Refund Withhold Order
8	FORM-GST-RFD-08	Show Cause Notice
9	FORM-GST-RFD-09	Reply to Show Cause Notice
10	FORM-GST-RFD-010	Application for Refund by any specialized agency of UN or any Multilateral Financial Consulate or Embassy of foreign countries, etc.
11	FORM-GST-RFD-011	Furnishing of bond or Letter of Undertaking for export of goods or services
12	FORM-GST-RFD-01A	Application for Refund (Operational up to 26.09.2019)
13	FORM-GST-RFD-01B	Refund Order Details (Operational for all RFD-01A filed before 26th Sept. 2019)



Sr	Form For	Description
1	FORM GST ASMT – 01	Application for Provisional Assessment under section 60
2	FORM GST ASMT – 02	Notice for Seeking Additional Information / Clarification / Documents for provisional
3	FORM GST ASMT – 03	Reply to the notice seeking additional information
4	FORM GST ASMT – 04	Order of Provisional Assessment
5	FORM GST ASMT – 05	Furnishing of Security
6	FORM GST ASMT – 06	Notice for seeking additional information / clarification / documents for final assessment
7	FORM GST ASMT – 07	Final Assessment Order
8	FORM GST ASMT – 08	Application for Withdrawal of Security
9	FORM GST ASMT – 09	Order for release of security or rejecting the application
10	FORM GST ASMT – 10	Notice for intimating discrepancies in the return after scrutiny



Sr	Form For	Description
11.	FORM GST ASMT – 11	Reply to the notice issued under section 61 intimating discrepancies in the return
12.	FORM GST ASMT – 12	Order of acceptance of reply against the notice issued under section 61
13.	FORM GST ASMT – 14	Show Cause Notice for assessment under section 63
14.	FORM GST ASMT – 15	Assessment order under section 63
15.	FORM GST ASMT – 16	Assessment order under section 64
16.	FORM GST ASMT – 17	Application for withdrawal of assessment order issued under section 64
17	FORM GST ASMT – 18	Acceptance or Rejection of application filed under section 64 (2)
18	Form GST ADT -1	Notice for conducting audit
19	Form GST ADT -2	Audit Report under section 65(6)
20	Form GST ADT -3	Communication to the registered person for conduct of special audit under section 66
21	Form GST ADT -4	Information of Findings upon Special Audit



Sr	Form For	Description
1.	FORM GST ITC-01	Declaration for claim of input tax credit under sub-section (1) of section 18
2.	FORM GST ITC-02	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of Section 18
3.	FORM GST ITC-03	Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18
4.	FORM GST ITC-04	Details of goods/capital goods sent to job worker and received back



GST Forms : Accounts & Records

Sr	Form For	Description
1.	FORM GST ENR-01	Application for Enrollment u/s 35(2)

GST Forms : Tax Invoice, Credit& Debit Notes

Sr	Form For	Description
1.	FORM GST INV-01	Generation of Invoice Reference Number



GST Forms : Demand and Recovery

Sr	Form For	Description
1.	FORM GST DRC – 01	Summary of Show Cause Notice
2.	FORM GST DRC -02	Summary of Statement
3.	FORM GST DRC -03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement
4.	FORM GST DRC – 04	Acknowledgement of acceptance of payment made voluntarily
5.	FORM GST DRC- 05	Intimation of conclusion of proceedings
6.	FORM GST DRC – 06	Reply to the Show Cause Notice
7.	FORM GST DRC-07	Summary of the order
8.	FORM GST DRC – 08	Summary of Rectification /Withdrawal Order
9.	FORM GST DRC – 09	Order for recovery through specified officer under section 79
10.	FORM GST DRC – 10	Notice for Auction of Goods under section 79 (1) (b) of the Act
11	FORM GST DRC – 11	Notice to successful bidder



GST Forms : Demand and Recovery

Sr	Form For	Description
12.	FORM GST DRC – 12	Sale Certificate
13.	FORM GST DRC – 13	Notice to a third person under section 79(1) (c)
14.	FORM GST DRC – 14	Certificate of Payment to a Third Person
15.	FORM GST DRC-15	Application before the Civil Court requesting Execution for a Decree
16.	FORM GST DRC – 16	Notice for attachment and sale of immovable / movable goods / shares under section 79
17.	FORM GST DRC – 17	Notice for Auction of Immovable/ Movable Property under section 79(1) (d)
18.	FORM GST DRC – 18	Certificate action under clause (e) of sub-section (1) section 79
19.	FORM GST DRC – 19	Application to the Magistrate for Recovery as Fine
20.	FORM GST DRC – 20	Application for Deferred Payment/Payment in Instalments
21.	FORM GST DRC – 21	Order for acceptance/rejection of application for deferred payment / payment in instalments
22.	FORM GST DRC – 22	Provisional attachment of property under section 83
23.	FORM GST DRC – 23	Restoration of provisionally attached property / bank account under section 83
24.	FORM GST DRC-24	Intimation to Liquidator for recovery of amount
25	FORM GST DRC – 25	Continuation of Recovery Proceedings



GST Forms : Appeals & Revision

Sr	Form For	Description
1	FORM GST APL – 01	Appeal to Appellate Authority
2	FORM GST APL – 02	Acknowledgment for submission of appeal
3	FORM GST APL – 03	Application to the Appellate Authority under sub-section (2) of Section 107
4	FORM GST APL – 04	Summary of the Demand after Issue of Order by the Appellate Authority, Revisional Authority, Tribunal Or Court
5	FORM GST APL – 05	Appeal to the Appellate Tribunal
6	FORM GST APL – 06	Cross-objections before the Appellate Tribunal
7	FORM GST APL – 07	Application to the Appellate Tribunal under sub section (3) of Section 112
8	FORM GST APL – 08	Appeal to the High Court under section 117



Sr	Form For	Description
1.	FORM GST ARA -01	Application Form for Advance Ruling
2.	FORM GST ARA -02	Appeal to the Appellate Authority for Advance Ruling
3	FORM GST ARA -03	Appeal to the Appellate Authority for Advance Ruling



GST Forms : Composition Scheme

Sr	Form For	Description
1.	FORM GST CMP-01	Intimation to pay tax under section 10 (composition levy)
2.	FORM GST CMP-02	Intimation to pay tax under section 10 (composition levy)
3.	FORM GST CMP-03	Intimation of details of stock on date of opting for composition levy
4.	FORM GST CMP-04	Intimation/Application for Withdrawal from Composition Levy
5.	FORM GST CMP-05	Notice for denial of option to pay tax under Section 10
6.	FORM GST CMP-06	Reply to the notice to Show Cause
7.	FORM GST CMP-07	Order for acceptance / rejection of reply to show cause notice
8.	FORM GST CMP-08	Statement for payment of self-assessed tax



Sr	Form For	Description
1.	FORM GST PCT – 01	Application for Enrolment as Goods and Services Tax Practitioner
2.	FORM GST PCT-02	Enrolment Certificate of Goods and Services Tax Practitioner
3.	FORM GST PCT-03	Show Cause Notice for disqualification
4.	FORM GST PCT-04	Order of rejection of enrolment as GST Practitioner
5	FORM GST PCT-05	Authorisation / Withdrawal of authorisation for Goods and Services Tax Practitioner
6.	FORM GST PCT-06	Application for Cancellation of Enrolment as Goods and Services Tax Practitioner
7.	[FORM GST PCT-07	Order of Cancellation of Enrolment as Goods and Services Tax Practitioner



GST Forms : E-Way Bill

Sr	Form For	Description
1.	FORM GST EWB-01	E-Way Bill
2.	FORM GST EWB-02	Consolidated E-Way Bill
3.	FORM GST EWB-03	Verification Report
4.	FORM GST EWB-04	Report of Detention
5	FORM GST EWB-05	Application for unblocking of the facility for generation of E-Way Bill
6	FORM GST EWB-06	Order of Blocking or Unblocking of EWB generation facility.

GST Forms : Transition Forms

Sr	Form For	Description
1.	FORM GST TRAN-1	Transitional ITC / Stock Statement
2.	FORM GST TRAN-2	Stock Statement



GST Forms : Offences & Penalties

Sr	Form For	Description
1.	FORM GST CPD-01	Application for Compounding of Offence
2.	FORM GST CPD-02	Order for rejection/ allowance of compounding of offence

GST Forms : Enforcement

Sr	Form For	Description
1.	FORM GST INS-01	Authorisation for Inspection or Search
2.	FORM GST IN S-02	Order of Seizure
3.	FORM GST INS-03	Order of Prohibition
4.	FORM GST INS-04	Bond for Release Of Goods Seized
5	FORM GST INS-05	Order of Release ff Goods / Things of Perishable or Hazardous Nature



More Changes
More opportunities
Further Opportunities when
Department is in Action

—



Recent GST Notices on

- Interest,
- Mismatches,
- GST Audits &
- Its Resolutions

—

Issues faced by the Government..

- Issue of fake GST invoices
- Refunds claimed by companies on account of flaws in the GST rate structure
- Fraudulent GST refunds on exports
- Non filling of GST return
- Not depositing of GST collection – B2B
- Not depositing of GST collection – B2C

Resulting deficit in GST collection and non payment of compensation to states

Actions by the Government..

- E way bill reconciliation
- GSTR 2A reconciliation
- Amendments in GST rules (36 (4) and 86(A)) – Restricted ITC and Blocking of utilisation
- Introduction of E invoicing from 1st April 2020
- New Tax returns from 1st April 2020
- Issue of notices in form of ASMT-10 – for discrepancy
- Issue of notices in form of GSTR-3A – for non filling of returns
- Issue of notices for recovery of interest
- Demand notices
- GST Audit in form ADT-01

Different Forms of Notices

Notices for Non-Filing of the returns	GSTR-3A
Registration Related	REG-03, REG-17, REG23
Assessment Related	ASMT-02, ASMT-06, ASMT-10, ASMT-14
Audit Related	ADT-01
Demand Related	DRC-01, DRC,13, DRC-16
Refund Related	RFD-01

Most Common Reasons for GST Notices

- Mismatch in details reported between GSTR-1 & GSTR-3B: scrutiny notice
- Differences in Input tax credit claims made in GSTR-3B vis-a-vis GSTR-2A
- Inconsistent declaration in GSTR-1 and E-way Bill Portal
- Inconsistencies in reporting of Exports in GSTR-1 with information available on ICEGATE. For example, Shipping Bill or the Bill of export lodged on ICEGATE but not reported in GSTR-1
- Conduct of the audit by Tax Authorities

Mode of Receipt of Notices

- **Hand-delivery** of the notice either directly or by a messenger by a courier to the taxpayer or his representative.
- By **registered post** or a **speed post** or a **courier** with an acknowledgement- addressed to the last known place of the business of the taxpayer.
- Communication to the **email address**
- **Uploading on the GST portal** after logging in.
- **Publication** in a **regional newspaper** being circulated in the locality- that of the taxpayer based on the last known residential address.
- If none of the above means is used, then by **affixing it in some prominent place** at his last known place of business or residence. If this is not found as reasonable by the tax authorities, they can affix a copy on the notice board of the office of the concerned officer or authority as a last resort.



Types of Notices under GST Law – Assessment

Form-Notice	Description	Reply or Action to be taken	Time limit to respond	Consequence of non-response
ASMT-10	<u>Scrutiny notice</u> for intimating discrepancies in the GST return after scrutiny along with tax, interest and any other amount payable in relation to such discrepancy, if any	Reply in ASMT-11 giving reasons for discrepancies in the GST returns	As specified in the letter / notice or 30 days from the date of service of the notice.	Best Judgement Assessment and Demand Notice.
ASMT-14	Show Cause Notice for assessment under section 63- reasons for conducting the assessment on the best judgment basis	Reply in written form and appear before the GST authority issuing the notice	Within 15 days of notice	Assessment order in ASMT-15, must not be favourable to the assessee



Types of Notices under GST Law - Audit

Form- Notice	Description	Reply or Action to be taken	Time limit to respond	Consequence of non-response
ADT-01	Notice for conducting <u>audit</u> by Tax authority under Section 65	Attend in person as directed in the notice or produce records	Within the time prescribed in the notice	If not, it is presumed that taxpayer does not possess books of accounts and proceedings will be initiated

Form-Notice	Description	Reply or Action to be taken	Time limit to respond	Consequence of non-response
DRC-01	Show Case Cum Demand Notice without allegation of intend to evade and serve along with DRC-02 by way of statement.	Reply to SCN in DRC-06 and if demand is acceptable, pay the demand alongwith interest and penalty in DRC-03 Note: Where no fraud is committed, the penalty is chargeable only if payment is made beyond the thirty days time limit	Within 30 days of receipt of the notice	Ex-parte Order in Original can be issued imposing the penalty
DRC-13	Notice for Recovery of outstanding tax from a third person	Deposit the amount specified in the notice and reply in DRC-14	Not applicable	Deemed to be a default in respect of the amount specified in the notice can be subject to prosecution and penalty
DRC-16	Notice for attachment and sale of immovable / movable goods / shares under section 79	A taxpayer receiving this notice is prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you	Not applicable	Any contravention of notice can lead to prosecution and penalties

Mismatch in details reported between GSTR-1 & GSTR-3B: **Scrutiny Notice**

- Liability is determined from GSTR-1
- Liability and ITC is provided in GSTR-3B
- Notices are issued when there are mismatch
- Reconciliation and proper explanation needs to be provided in Form ASMT-11.
- If response is not submitted – Best Judgement Assessment.

Such notice though not demand notice will have to be taken seriously, otherwise it may result into SCN / Best Judgement Assessment.

- **Department started issuing notices for :**
 - a) ITC as per GSTR-3B not matching with GSTR-2A – **Not Valid for the period prior to 9th October 2019**
 - b) Restricted Credit (120% / 110%) of GSTR-2A & availment in excess thereof - **This Rule is contrary to the provisions of Section 16 of CGST Act 2017, but is covered under provisions of Section 41.**
 - c) Blocking of ITC on Electronic Credit Ledger for reason to believe of excess credit - **Rule 86A w.e.f. 26th Dec 2019 contrary to the provisions of CGST Act 2017**

GST Audit by Department

65. (1) The Commissioner or any officer authorised by him, by way of a general or a **specific order**, may undertake audit of any registered person for such period, **at such frequency** and in such manner as may be prescribed.
- (2) The officers referred to in sub-section (1) may **conduct audit at the place of business of the registered person or in their office**.
- (3) The registered person shall be informed **by way of a notice not less than fifteen working days** prior to the conduct of audit in such manner as may be prescribed.
- (4) The audit under sub-section (1) shall be completed **within a period of three months** from the date of commencement of the audit:
- Provided that where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within three months, he may, for the reasons to be recorded in writing, **extend the period by a further period not exceeding six months**.
- Explanation.*—For the purposes of this sub-section, the expression “commencement of audit” shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.
- (5) During the course of audit, the authorised officer may require the registered person,—
- (i) to **afford him the necessary facility to verify the books of account** or other documents as he may require;
 - (ii) to furnish such information as he may require **and render assistance for timely completion of the audit**.
- (6) On conclusion of audit, the proper officer shall, **within thirty days**, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.
- (7) Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

GST Audit by Department

- 101. Audit.**-(1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof.
- (2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in **FORM GST ADT-01** in accordance with the provisions of sub-section (3) of the said section.
- (3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.
- (4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.
- (5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in **FORM GST ADT-02**.



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Meaning and Scope of Supply, Place and Time





“SUPPLY”
(SECTION 7 of CGST Act 2017
made applicable to IGST / UTGST / SGST)



“Goods” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply

“Services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged.

“Supplier” in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;



“Consideration” in relation to the supply of goods or services or both includes:

- a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government.
- b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

“Composite Supply” means a supply made by a taxable person to a recipient comprising two or more supplies of goods or services, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

“Mixed Supply” means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply;

“Principal Supply” means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;

- Supply of goods and / or services includes all forms of supply such as sale, transfer, Barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- Importation of services for a consideration, whether or not in the course or furtherance of business;
- Activities specified in Schedule I, made or agreed to be made without consideration;

(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”;

Following shall be treated neither as a supply of goods nor a supply of services.

- Activities Or Transactions specified in SCHEDULE III
- Activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities as notified by government on recommendation of Council
- Government to notify transactions which will be treated as supply of goods and not supply of services or vice versa.



SCHEDULE-I : ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION (sec 7)

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.
2. Supply of goods or services or both **between related persons or between distinct persons** as specified in section 25, when made in the course or furtherance of business:
3. **Gifts to Employees by Employer exceeding Rs.50,000/-** treated as supply of goods or services or both.
4. **Supply of Goods**
 - (a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or
 - (b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.
5. **Import** of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.



SCHEDULE-II :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

1. Transfer

- a) any transfer of the title in goods is a supply of goods;
- b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;
- c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building

- a) any lease, tenancy, easement, licence to occupy land is a supply of services;
- b) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

3. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services



SCHEDULE-II :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

4. Transfer of business assets

Following shall be treated as supply of goods

- (a) Goods forming part of the assets of a business transferred or disposed of by or under the directions of the person carrying on the business, whether or not for a consideration
- (b) Goods held or used for the purposes of the business put to any private use or used, or made available to any person for use, for purpose other than purpose of the business, whether or not for a consideration
- (c) Goods forming part of the assets of any business carried on by him immediately before he ceases to be a taxable person unless—
 - (i) the business is transferred as a going concern to another person; or
 - (ii) the business is carried on by a personal representative who is deemed to be a taxable person.



SCHEDULE-II :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

5. Supply of Services : Following shall be treated as supply of services

- a) renting of immovable property;
- b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.
- c) temporary transfer or permitting the use or enjoyment of any intellectual property right;
- d) development, design, programming, customization, adaptation, upgradation, enhancement, implementation of information technology software;
- e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and
- f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration

SCHEDULE-II :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

5. Supply of services : Explanations :

“Competent Authority” means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—

- i. an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or
- ii. a chartered engineer registered with the Institution of Engineers (India); or
- iii. a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

“Construction” includes additions, alterations, replacements or remodeling of any existing civil structure;



SCHEDULE-II :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

6. Composite Supply : Following composite supplies shall be treated as a supply of services, namely:

- (a) works contract as defined in clause (119) of section 2; and
- (b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

7. Supply of Goods : Following shall be treated as supply of goods, namely:

Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.

SCHEDULE-III :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
 - a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
 - b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
 - c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.



SCHEDULE-III :ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES (Sec. 7)

1. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
2. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
3. Actionable claims, other than lottery, betting and gambling.
4. Supply of Goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.
 - (a) Supply of warehoused goods to any person before clearance for home consumption;
 - (b) Supply of goods by the consignee to any other person, by endorsement of documents of title of the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.

Explanation 1 - "court" includes District Court, High Court and Supreme Court.

Explanation 2 - "Warehoused Goods" same meaning as assigned to it in the Customs Act, 1962.

“PLACE OF SUPPLY OF GOODS” (SECTION 9, 10 And 11 OF IGST Act 2017)



“Address of delivery”

means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both

“Continuous supply of goods”

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;

“Continuous supply of services”

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 service as the Central or a State Government may, whether or not subject to any condition, by notification, specify

RELEVANT DEFINITIONS

“Import of service” means supply of service, where

- a) the supplier of service is located outside India
- b) the recipient of service is located in India and
- c) the place of supply of service is in India

“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;

RELEVANT DEFINITIONS

“location of the recipient of service” means:

- (i) where a supply is received at a place of business for which registration has been obtained, the location of such place of business;
- (ii) where a supply is received at a place other than the place of business for which registration has been obtained, that is to say, a fixed establishment elsewhere, the location of such fixed establishment;
- (iii) 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
- (iv) in absence of such places, the location of the usual place of residence of the recipient;

RELEVANT DEFINITIONS

“location of the supplier of service” means:

- (i) where a supply is made from a place of business for which registration has been obtained, the location of such place of business ;
- (ii) where a supply is made from a place other than the place of business for which registration has been obtained, that is to say, a fixed establishment elsewhere, the location of such fixed establishment;
- (iii) 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
- (iv) in absence of such places, the location of the usual place of residence of the supplier;

RELEVANT DEFINITIONS

“non-taxable online recipient” means Government, a local authority, a governmental authority, an individual or any person not registered under section 23 of the CGST Act, 2016 receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory;

“online information and database access or retrieval services” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology and includes electronic services such as advertising on the internet;

providing cloud services; provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet; providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network; online supplies of digital content (movies, television shows, music, etc.); digital data storage; and online gaming

RELEVANT DEFINITIONS

“recipient” of supply of goods and / or services means-

(a) where a consideration is payable for the supply of goods and / or services, the person who is liable to pay that consideration

(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available, and

(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered, and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply;

Explanation.- The expression “recipient” shall also include an agent acting as such on behalf of the recipient in relation to the goods and / or services supplied.

RELEVANT DEFINITIONS

- Location of the supplier is in territorial waters – location of such supplier shall be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located
- If Place of supply is in the territorial waters - place of supply shall be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located

Place of Supply of Goods – Supplies in
Territorial Waters

Goods	Place of Supply
With movements of goods involved (whether by the supplier or the recipient or by any other person)	Location of the goods at the time at which the movement of goods terminates for delivery to the recipient
Without any movement of goods	Location where goods are located at the time when delivery takes place
Where goods are delivered before or during their movement either by way of transfer of documents of title to the goods or otherwise, to a recipient or any other person on the direction of a third person.	Principal place of business of third person

Place of Supply of Goods – Other than Import / Export

Goods	Place of Supply
Goods imported into India	Location of the importer
Goods exported from India	Location outside India

Place of Supply of Goods – Other than Import / Export

**“PLACE OF SUPPLY OF SERVICES –
LOCATION OF SUPPLIER AND
RECIPIENT IN INDIA”
(SECTION 12 of IGST Act 2017)**



Nature of Service	Place of Supply of Service
<p>Services in relation to immovable property including services provided by 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 / any services ancillary to these services</p>	<p>Location at which the immovable property is located</p> <p>If the location of the immovable property is located or intended to be located outside India, the place of supply shall be the location of the recipient</p>
<ul style="list-style-type: none"> Lodging accommodation by a hotel, inn, guest house, homestay, club or campsite, by whatever name called and including a houseboat or any other vessel / any services ancillary to the services Accommodation in any immovable property for organizing any marriage or reception or matters related therewith, official, social, cultural, religious or business function including services provided in relation to such function at such property / any services ancillary to the services 	<p>Location at which the immovable property, boat or vessel is located.</p> <p>If the location of the immovable property or boat or vessel is located or intended to be located outside India, the place of supply shall be the location of the recipient</p>
<p>Note: If immovable property or boat or vessel is located in more than one State, supply of service shall be treated as made in each of the States in proportion to the value for services separately collected or determined, in terms of the contract / agreement entered into in this regard or, in the absence of this, on reasonable basis as may be prescribed in this behalf</p>	

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Restaurant and catering, personal grooming, fitness, beauty treatment, health services, cosmetic and plastic surgery	Location where the services are actually performed
Services in relation to training and performance appraisal	<ul style="list-style-type: none"> • In case of registered person – location of such person. • Other than registered person - location where the services are actually performed

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	
Admission to a cultural, artistic, sporting, scientific, educational, or entertainment event or amusement park or any other place and services ancillary thereto.	
<ul style="list-style-type: none"> • Services provided by way of organization of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of service in relation to a conference, fair, exhibition, celebration or similar events. • Services ancillary to organization of any of the above events or services. • Assigning of sponsorship of any of the above events. 	
Note: If the event is held in more than one State and a consolidated amount is charged, place of supply of such services shall be taken as being in proportion to the value of services so provided in each State as per terms of the contract or agreement or, in absence of such contract or agreement, on such other reasonable basis as may be prescribed in this behalf	

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Transportation of goods including mail or courier	<ul style="list-style-type: none"> • When provided to a registered person – location of such person. • When provided to other than registered person - location at which the goods are handed over for their transportation. • Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods.
Passenger transportation service.	<ul style="list-style-type: none"> • When provided to registered person – location of such person. • When provided to other than registered person - place where the passenger embarks on the conveyance for the continuous journey. • When point of embarkation is not known at the time of issue of right to passage – location of registered person / location of recipient on records in case or location of supplier in case of unregistered person <p>Note: Return journey shall be treated as a separate journey</p>

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Service on board a conveyance such as vessel, aircraft, train or motor vehicle	Location of the first scheduled point of departure of that conveyance for the journey.
<p>Telecommunication services including data transfer, broadcasting, cable and direct to home television services:</p> <ul style="list-style-type: none"> • Services by way of fixed telecommunication line, leased circuits internet leased circuit, cable or dish antenna; • Mobile connection for telecommunication and internet services provided on post-paid basis; • Mobile connection for telecommunication, direct to home services and internet services are provided on pre-payment through a voucher or any other means. 	<ul style="list-style-type: none"> • Location where the telecommunication line, leased circuit or cable connection or dish antenna is installed. • Location of billing address of the service receiver on record of the service provider. <p>If through selling agent / re-seller / distributor of SIM card or re-charge voucher, address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply.</p> <p>If by any person to the final subscriber shall be the location where such pre-payment is received or such vouchers are sold</p>

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Telecommunication services including data transfer, broadcasting, cable and direct to home television services:	<p>Address of the recipient as per records of the supplier of the service.</p> <p>If address of the recipient as per records of the supplier of service is not available, the place of supply shall be location of the supplier of service</p>
Banking or other financial services including stock broking.	<ul style="list-style-type: none"> • Location of the service receiver on the record of the service provider. • Where location of service receiver is not available, the place of supply shall be location of the supplier of services.
Insurance services.	<ul style="list-style-type: none"> • In case of registered person – location of such person • Other than registered person - location of the service receiver available on the records of the service provider.

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Advertisement services to the central government, state government, a statutory body or a local authority meant for identifiable states	Each such State – Value will be proportionate basis / reasonable basis
Services not covered above.	<ul style="list-style-type: none"> When provided to registered person – location of such person. When provided to other than registered person - location of the service receiver available on the records of the service provider or if not available location of the service provider

Place of supply of services - location of supplier and the location of the recipient is in India

“PLACE OF SUPPLY OF SERVICES
– LOCATION OF SUPPLIER OR
RECIPIENT OUTSIDE INDIA”
(SECTION 13 of IGST Act 2017)



Nature of Service	Place of Supply of Service
<p>Services supplied in respect of goods that are required to be made physically available by the recipient of service to the supplier of service, or to a person acting on behalf of the supplier of service</p>	<p>Location where the services are actually performed</p> <p>(NA for services supplied in respect of goods that are temporarily imported into India for repairs and are exported after repairs without being put to any use in India)</p> <p>If provided at more than one location, including a location in the taxable territory, place of supply shall be the location in the taxable territory where the greatest proportion of the service is provided</p> <p>If supplied in more than one State, place of supply of such services shall be taken as being in proportion to the value of services so provided in each State as per terms of the contract or agreement or, in absence of such contract or agreement, on such other reasonable basis as may be prescribed in this behalf</p>

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Services are provided from a remote location by way of electronic means in respect of goods	<p>Location where goods are situated at the time of supply of service</p> <p>If provided at more than one location, including a location in the taxable territory, place of supply shall be the location in the taxable territory where the greatest proportion of the service is provided</p> <p>If supplied in more than one State, place of supply of such services shall be taken as being in proportion to the value of services so provided in each State as per terms of the contract or agreement or, in absence of such contract or agreement, on such other reasonable basis as may be prescribed in this behalf</p>
Services supplied to an individual or a person acting on behalf of the recipient, which require the physical presence with the supplier for the supply of the service	Location where the services are actually performed

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
<p>Services supplied directly in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of hotel 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 architects or interior Decorators</p>	<p>Location at which the immovable property is located / intended to be located</p> <p>If provided at more than one location, including a location in the taxable territory, place of supply shall be the location in the taxable territory where the greatest proportion of the service is provided</p> <p>If supplied in more than one State, place of supply of such services shall be taken as being in proportion to the value of services so provided in each State as per terms of the contract or agreement or, in absence of such contract or agreement, on such other reasonable basis as may be prescribed in this behalf</p>
<p>Services supplied by way of admission to, or organization of, a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of services ancillary to such admission</p>	<p>Place where the event is actually held</p> <p>If provided at more than one location, including a location in the taxable territory, place of supply shall be the location in the taxable territory where the greatest proportion of the service is provided</p> <p>If supplied in more than one State, place of supply of such services shall be taken as being in proportion to the value of services so provided in each State as per terms of the contract or agreement or, in absence of such contract or agreement, on such other reasonable basis as may be prescribed in this behalf</p>

Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Banking company, or a financial institution, or a non-banking financial company, to account holders / Intermediary services / services consisting of hiring of means of transport other than aircrafts and vessels except yachts, upto a period of one month	Location of the supplier of service
Transportation of goods, other than by way of mail or courier	Place of destination of the goods
Passenger transportation service	Place where the passenger embarks on the conveyance for a continuous journey
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

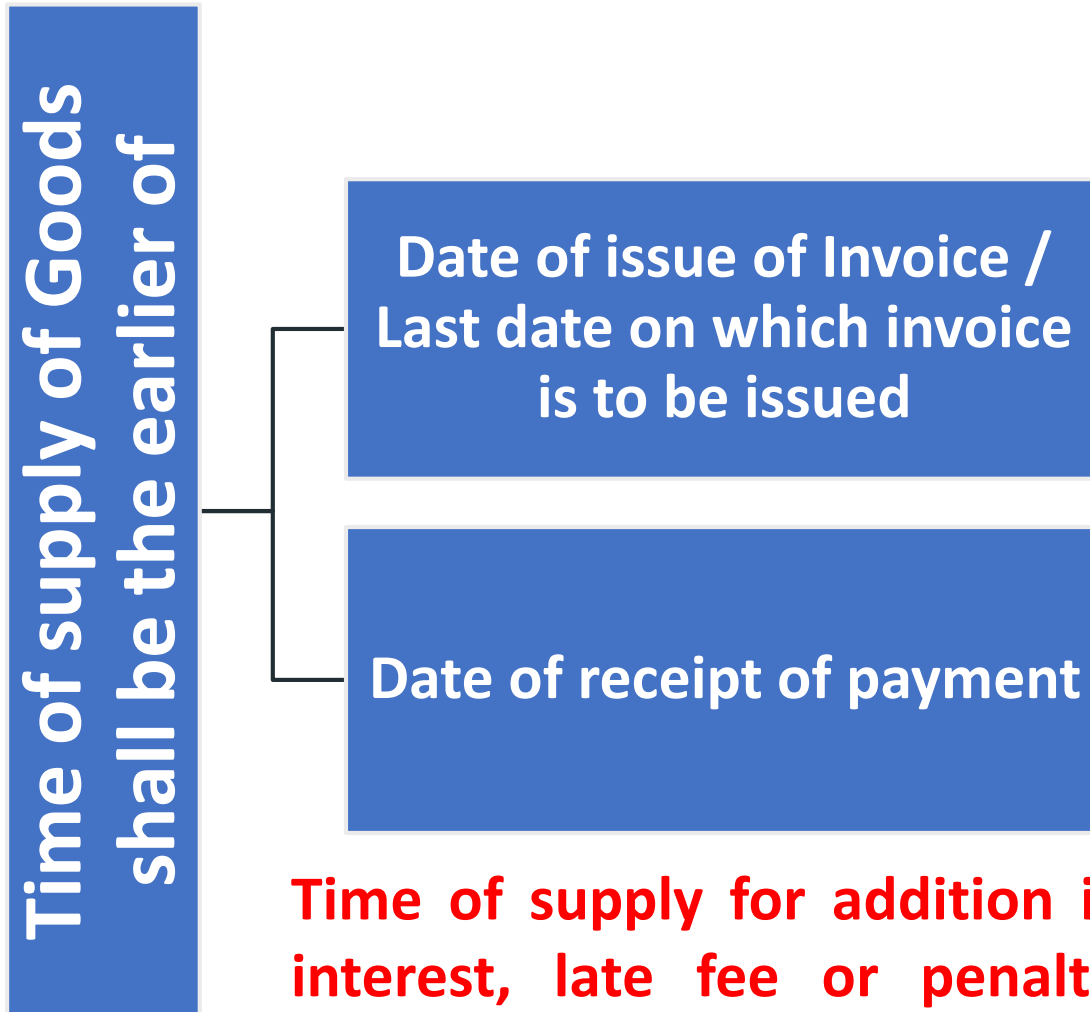
Place of supply of services - location of supplier and the location of the recipient is in India

Nature of Service	Place of Supply of Service
Online information and database access or retrieval services	<p>Location of recipient of service</p> <p>Person receiving such services shall be deemed to be located in the taxable territory if any two of the following non-contradictory conditions are satisfied, namely:</p> <ul style="list-style-type: none"> (i) the location of address presented by the recipient of service via internet is in taxable territory; (ii) the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of service settles payment has been issued in the taxable territory; (iii) the billing address of recipient of service is in the taxable territory; (iv) the internet protocol address of the device used by the recipient of service is in the taxable territory; (v) the bank of recipient of service in which the account used for payment is maintained is in the taxable territory; (vi) the country code of the subscriber identity module (SIM) card used by the recipient of service is of taxable territory; (vii) the location of the fixed land line through which the service is received by the recipient is in taxable territory.
Services not covered above	<p>Location of recipient of service</p> <p>If not available location of the service provider</p>
<p>Note: Central Government is further empowered to notify any description of service or circumstances in which the place of supply shall be the place of effective use and enjoyment of a service to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules</p>	

Place of supply of services - location of supplier and the location of the recipient is in India

“TIME OF SUPPLY OF GOODS” (SECTION 12 OF CGST Act 2017)

General Rule- Time of Supply



Time of supply for addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

Time of Supply under Reverse Charge - Goods

Supply shall be the earliest of..

Date of Receipt
of Goods

Date on which
Payment has
been made

Date immediately
following 30 days
from the date of
issue of
invoice/documents
by the supplier

Time of supply shall be the date of entry in the books of account of the recipient of supply if the above is not feasible

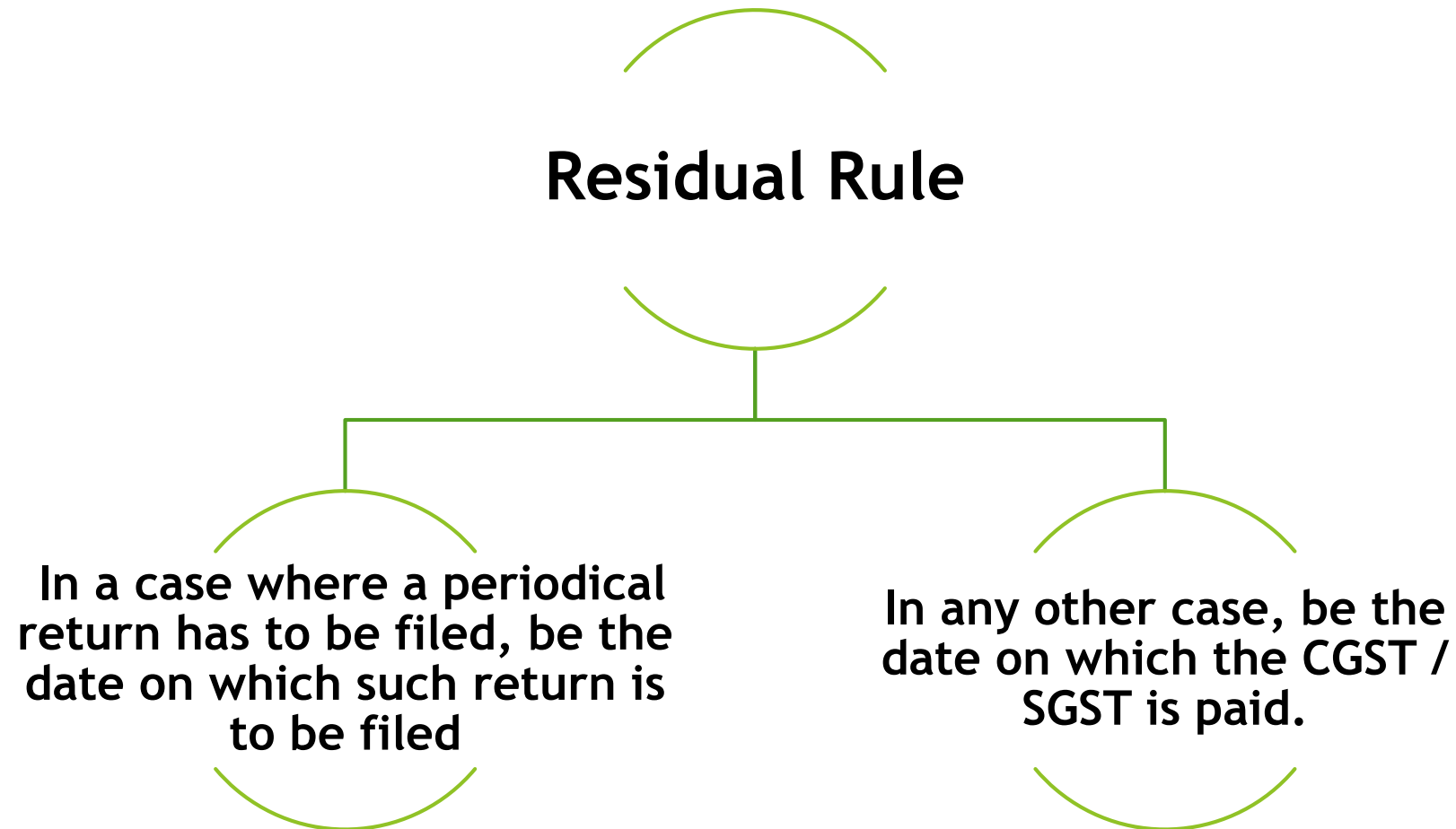
Time of Supply - Supply of Vouchers

Supply of Vouchers

Date of issue of voucher if the supply is identifiable at that point

Date of redemption of voucher, in all other cases

Time of Supply - Residual Rule for Goods





“TIME OF SUPPLY OF SERVICES” (SECTION 13 OF CGST Act 2017)

Time of Supply - General Rule for Services

Supply of Services shall be the earliest

If the invoice is issued
within the prescribed
period

If the invoice is not issued
within the prescribed
period

Residual
Rule

Date of
Invoice

Date of
receipt of
payment

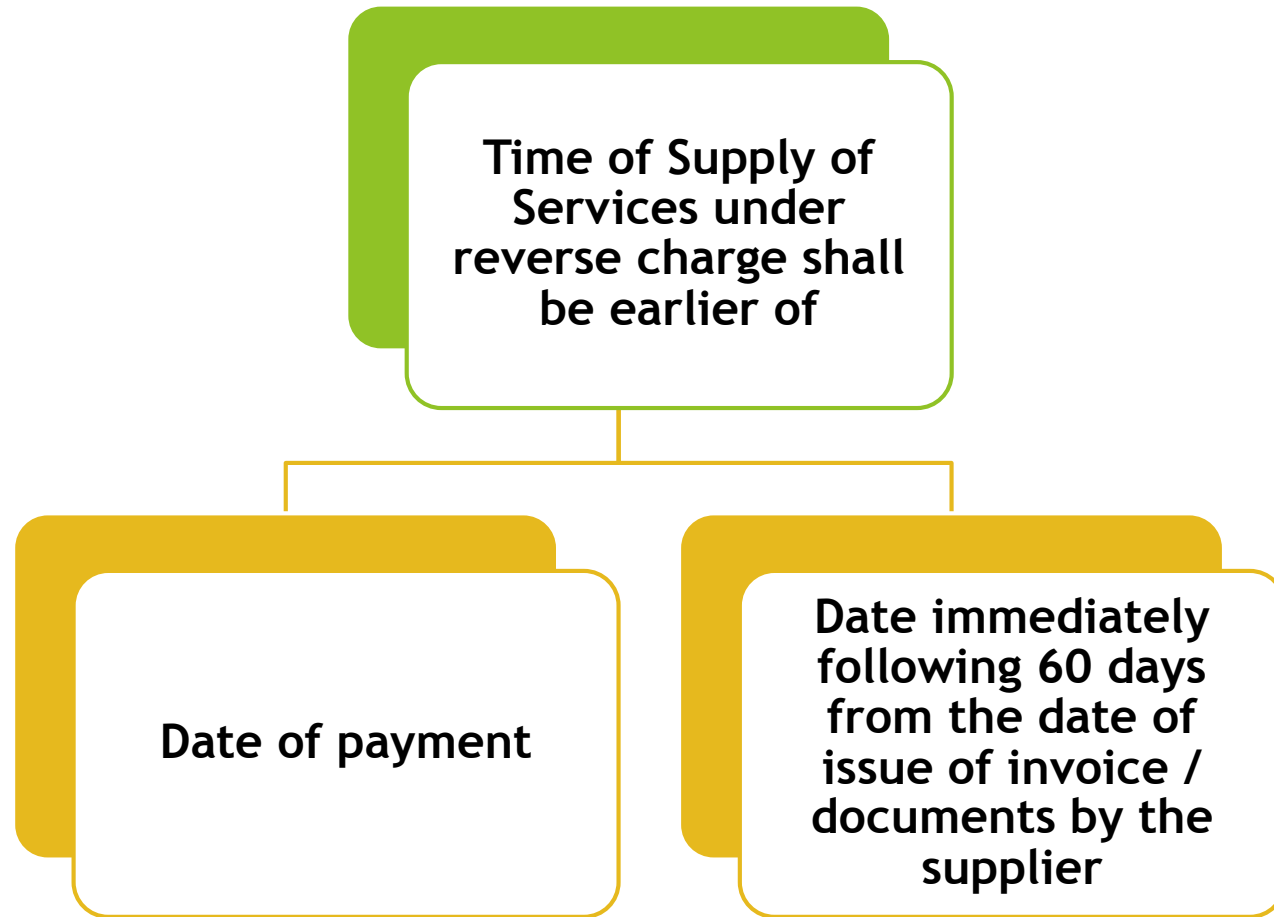
The date of
provision of
service

The date of
receipt of
payment

Date on which
Invoice is
booked in the
books of
accounts of
recipient of
service

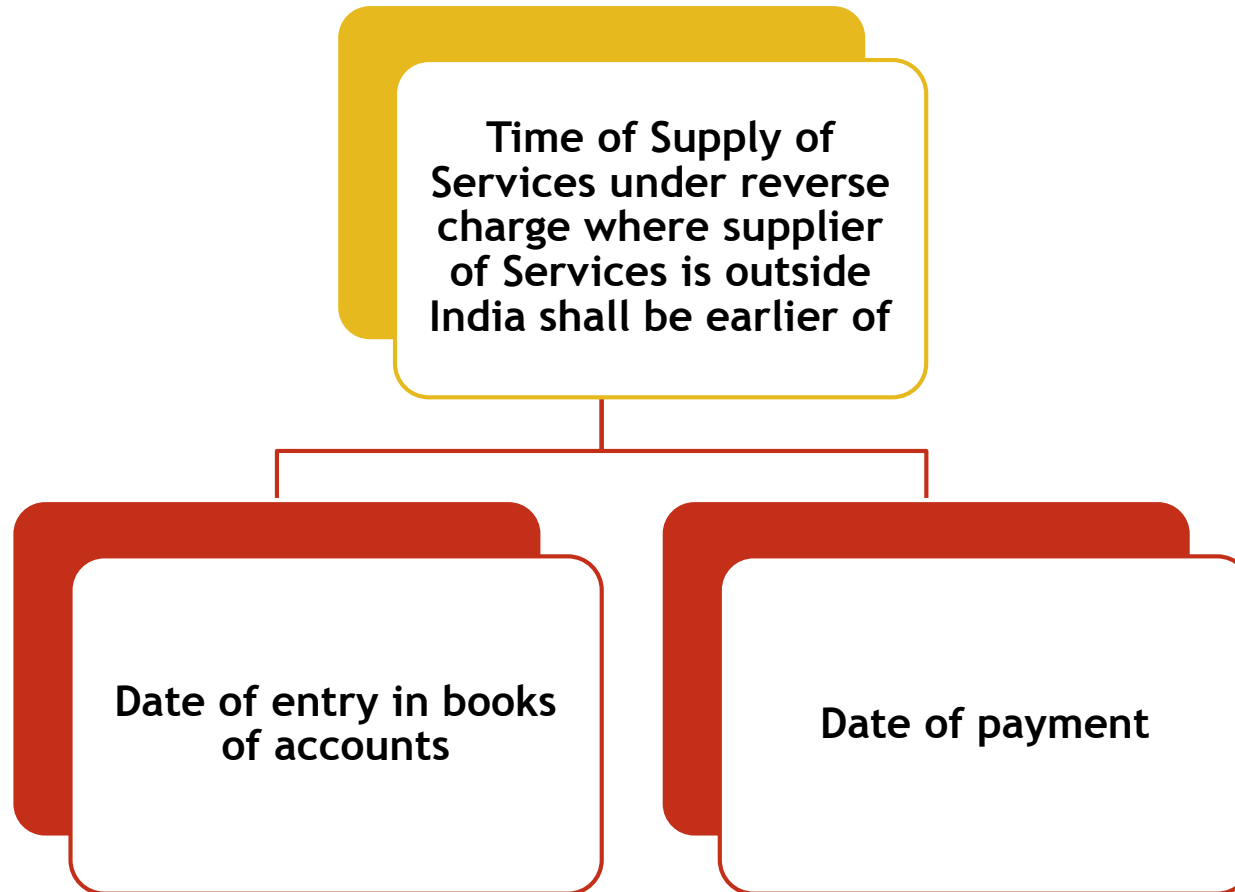
Time of supply for addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

Time of Supply under Reverse charge - Services



Time of supply shall be the date of entry in the books of account of the recipient of supply if the above is not feasible

Time of Supply under Reverse charge - Associated Enterprises



Time of Supply under Supply of Vouchers

Supply of Vouchers

Date of issue of voucher if the supply is identifiable at that point

Date of redemption of voucher, in all other cases

Residual Rule

in a case where a periodical return has to be filed, be the date on which such return is to be filed, or

in any other case, be the date on which the CGST / SGST is paid.



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Thank You..

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