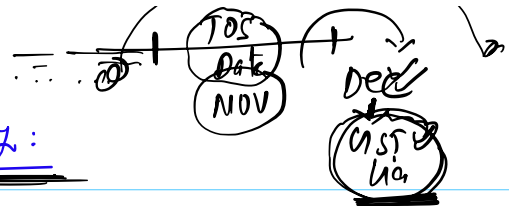
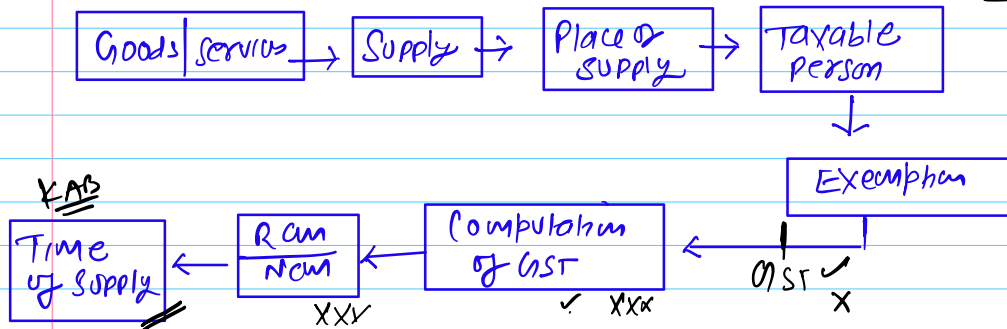




TOS ASK X



: Time of Supply :



Sec: 12 : TOS @ Goods

Sec: 13 : TOS @ Service

- Sec: 14 : TOS @ Where change in Rate of GST

Section: 13 TOS @ Service

Section: 12 TOS @ Goods.

(A)
FCM
NCM

"GST @
DOOR
STEP" (3)

✓

(i) Invoice issued on time:

Invoice
or
Payment } (E)

(ii) Invoice NOT issued on time

Completion
or
Payment } (E)

(iii) Rescue Provision

TOS = Bootstrap entry in
(R) Books



(i) Invoice issue on time:

Invoice date
OR
NIL } (E)

(ii) Invoice NOT issued on time

LAST date of issue of Invoice
or
NIL } (E)

~~00~~ However For Specified
Actionable claim up to 60 days,
NIL will be replaced with
"Payment Date"

(iii) Rescue Provision:

— Blank —

IN EXCEN
(iv) Advance Payment upto 1000/-
TOS of EXCEN Payment:
= By Default = Payment Date
= Optional: TOS at the time
of NEXT Billing
INVOICE

Same
BUT Relevant-
only in case of
Specified Actionable claim

(B) RCM
"TOS @
Door Step
of (R)
(i) Where (S) is Registered &
Accordingly Required to
Issue INVOICE:
TOS = Payment Date
or
61st Day from INVOICE DATE (E)

(i) In General:

- # Payment Date ✓
- or
- # 31st Day from the Date of
Issue of INVOICE
- or
- # Goods Received Date
(WHICHEVER IS EARLIEST)

HOWEVER - NO DATA IS AVAILABLE
then: BOOKING ENTRY DATE
IN THE BOOKS OF (R)

(ii) Where (S) is Unregistered - so
(R) is Required to Issue
INVOICE
TOS = Payment Date
or
" SELF INVOICE DATE (E)
Actual

(iii) IN CASE OF:
IMPORT OF SERVICE
IN BETWEEN ASSOCIATED
ENTERPRISES
& RCM IS APPLICABLE
↓
TOS = Payment (E)
or
✓ BOOKING ENTRY

(C) Voucher
etc

Omitted

→ Same

(D) Interest,
penalty
etc
To MILA, JAS MILA,
JITNA MILA - INCLUSIVE
of GST MANTENUE - GST
Compute Ho go.

ie TOS = Payment Date

→ Same

(E) Residuary Provision

RETURN Filing due date (R&T)
OR
1st payment date (UNRIS)
(AS the CASE may be)

→ Same

Meaning of Payment Date for section 12 & 13:

Jan
Feb
Dec.
TDS

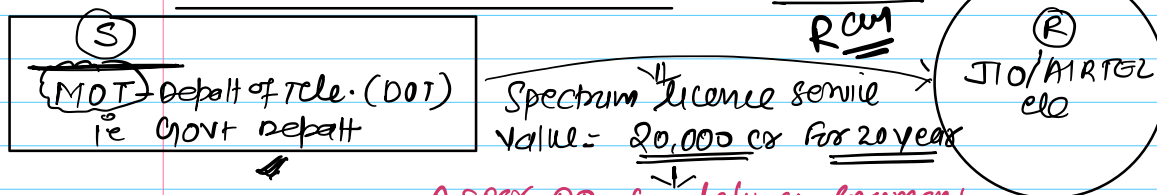
From the Angle of (S):

BOOKING entry for Payment Recd
OR
Date of Actual Credit in Bank

From the Angle of (R):

BOOKING entry for Payment made
OR
Date of Actual Debit in Bank

Circular NO: 222/16/2024 @ Spectrum =



AS per DOT Guidelines Payment Option

ONE time payment OR
Installment: 10 INR. with INR

Q:1 Is it Continuous Supply of service: YES (like D service MORE than 3 months i.e 20 years) @ 10%

Q:2 LAST Date of Invoice in installment system: INR. due date = INV. date
i.e total = 10 INVOICE

Q:3 Time of Supply: RCM Form

Q:4 Interest will be includible in AV ?? = YES (Deferred payment)

Section 14 : TOS in case of change in GST Rate

Base Date = completion Date (Khatm ke

TOS = { Payment Date or Invoice Date

(Kis)

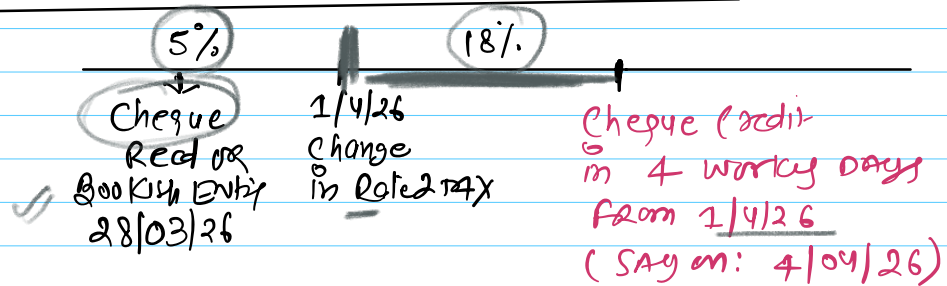
{ Jis Bhi Date ke Sam completion Date hai
 { IF completion Date Kisi ke Bhi Sam Nahi
 hai then Invoice or Payment - whichever is
 earlier

Before change in Rate & TAX (5%)	After change in Rate & TAX (18%)	Time & Supply.
(i) - completion - Invoice	Payment	Invoice Date
(ii) - completion - payment	Invoice	Payment Date
(iii) - completion	- Invoice - payment	whichever is earlier in Invoice & payment

Before change in Rate & TAX (5%)	After change in Rate & TAX (18%)	Time & Supply.
(i) Payment	- completion - Invoice	Invoice Date
(ii) Invoice Date	- completion - payment	Payment
(iii) - Invoice - payment	- completion	whichever is earlier in Invoice & payment

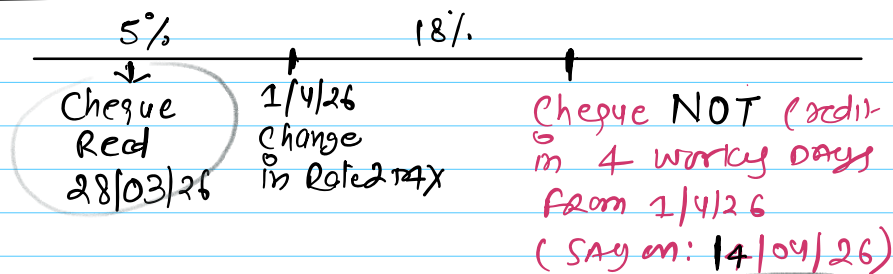
Date of Payment for Section 14:

Where cheque is credited in Bank A/c within 4 working days from the date of change in rate & tax:



@ DATE OF PAYMENT: cheque recd date i.e. Bookish Entry date i.e. 28/03/26.

Where cheque is **NOT** credited in Bank A/c within 4 working days from the date of change in rate & tax:



@ DATE OF PAYMENT: Actual credit date i.e. 14/04/26