**FAQs On Goods & Services Tax**

**5. Time of Supply**

**Q 1. What is time of supply?**

Ans. 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 MGL provides separate time of supply for goods and services.

**Q 2. When does the liability to charge GST arise in respect of supply of goods?**

Ans. Section 12 of the MGL provides for time of supply of goods. The time of supply of goods shall be the earliest of the following namely,

(i) the date on which the goods are removed by the supplier, where the supply of goods require removal; or

(ii) the date on which the goods are made available where the supply does not require removal; or

(iii) the date on which the supplier issues invoices with respect to the supply where the above two situations do not apply; or

(iv) the date on which the recipient shows the receipt of the goods in his books of accounts.

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