**FAQs On Goods & Services Tax**

**5. Time of Supply**

**Q 5. Where it is not possible to determine the time of supply in terms of sub-section 2, 3, 5 or 6 of Section 12 or that of Section 13 of MGL, how will time of supply be determined?**

Ans. There is a residual entry in Section 12(7) as well as 13 (7) which say that if periodical return has to be filed, then the due date of filing of such periodical return shall be the time of supply. In other cases, it will be the date on which the CGST/SGST/IGST is paid.

**Q 6. When does the liability to pay GST arise in respect of supply of services?**

Ans. Unlike goods, in the case of services, the time of supply is determined by the fact whether the invoice for supply of services has been issued within the prescribed period or beyond such prescribed period.

**Q 7. What is time of supply of service when invoice is not issued within prescribed period?**

Ans. The time of supply of service in such cases shall be the earliest of the following:

(i) date completion of the provision of service; or

(ii) the date of receipt of payment.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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