



Comparative Analysis - Pre and Post 22nd September 2025

5.12 Time of supply & Tax rate applicability: What GST rate applies when say the supply of goods or services were made Before 22 Sep 2025 but the invoice & payments are After 22 Sep 2025, as the tax rate is changed from 22 Sep 2025: (Taxable event, i.e. Time of supply, when there is a change in rate of tax; Sec. 14 of CGST Act): Date of Supply Date of Invoice Date of Receipt of Consideration Taxable at Old Rate or New Rate Before Before Before Old Rate Before Before After Old Rate Be.....