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Provisions relating to taxation of Real Estate transactions are, perhaps, the most complex set of provisions applicable to any Industry. Taxability, person liable to pay GST (supplier or recipient), rate of GST, eligibility of input tax credit, etc. are set in a complicated web, requiring thorough analysis each time the liability for payment of GST is to be determined. One of the nuances is the innocuous provision relating to 'Time of Supply', which has been taken for granted. Enshrined in section 13 of the Central Goods and Services Tax Act, 2017 and similarly under the State Goods and Services Tax laws (GST law, for short), generally, the time of supply of services takes place on the date of invoice, the provision of service or the date of payment. Under section 31, Invoices are required to be issued before or after the provision of service and, in the case of continuous supply, according to the due date of pay.....