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Before delving into the topic of interplay between the time of supply and input tax credit, We need to first understand the meaning of the relevant terms. The definition of time of supply has not been provided under the GST laws. However by closely analysing the time of supply rules and the scheme of the act, We understand that the term “Time of Supply” implies the point in time when goods/services are considered supplied. It basically helps the supplier to identify the due dates for making payment of GST. The GST law defines the term “Input Tax Credit” as the credit of input tax. The term “input tax “ has been defined as Central tax, State tax, Integrated tax or Union territory tax charged on any supply of goods or services or both made to a registered person but does not include the tax paid under the composition levy. It also includes the following : The integrated goods and services tax which is