

Umang Talati

Introduction 1.1. In the previous issue of our esteemed journal, we deliberated on the provisions of time of supply in case of goods, in this article an attempt is made to dwell into the provisions of time of supply in case of services. 1.2. The provisions of time of supply in case of services are inspired from the erstwhile Point of Taxation Rules 2011 prescribed in the Service Tax Regime and are predominately similar to the erstwhile Rules. 1.3. For the sake of brevity, the earlier discussion on taxable event is not repeated in this article. Time of Supply of Services 2.1. Sec 13 of the CGST Act, 2017 provides for time of supply with respect