



**Question 1 :- [Case Based MCQ on Time of Supply - 10 Marks]**

M/s Payorite Print Media Pvt. Ltd. (registered under GST), is engaged in providing printing services on job work basis to M/s Mangal Classes which is engaged in supply of books (exempt under GST). The applicable GST rate on this job work service is 5%. However, as per notification issued by CBIC on 14.02.2020, the rate of GST on this service is going to increase to 18% w.e.f. 01.03.2020. The value of services provided by M/s Payorite Print Media Pvt. Ltd. to M/s Mangal Classes is Rs. 10 lakhs.

Determine the Time of Supply and applicable rate of GST in the following independent cases:

**Case I**

Date of completion of Job Work Services	10.02.2020
Date of issue of invoice	29.02.2020
Date of Receipt of Payment	25.03.2020
Date of Pick-up of goods by M/s Mangal Classes from the premises of M/s Payorite Print Media Pvt. Ltd.	15.02.2020

(a)	10.02.2020, 5%
(b)	29.02.2020, 5%
(c)	25.03.2020, 18%
(d)	15.02.2020, 5%

**Ans. : (b)**

**Case II**

Date of completion of Job Work Services	10.03.2020
Date of issue of invoice	15.03.2020
Date of Receipt of Payment	25.03.2020
Date of Pick-up of goods by M/s Mangal Classes from the premises of M/s Payorite Print Media Pvt. Ltd.	20.03.2020

(a)	10.03.2020, 18%
(b)	15.03.2020, 18%
(c)	25.03.2020, 18%
(d)	20.03.2020, 18%

Ans. : (b)

**Case III**

Date of completion of Job Work Services	10.02.2020
Date of issue of invoice	11.03.2020
Date of Receipt of Payment	25.03.2020
Date of Pick-up of goods by M/s Mangal Classes from the premises of M/s Payorite Print Media Pvt. Ltd.	15.02.2020

(a)	10.02.2020, 5%
(b)	11.03.2020, 18%
(c)	25.03.2020, 18%
(d)	15.02.2020, 5%

Ans. : (b)

**Case IV**

In case III above, what should be the date of issue of invoice by M/s Payorite Print Media Pvt. Ltd. to save tax.

(a)	11.03.2020
(b)	25.03.2020
(c)	01.04.2020
(d)	29.02.2020

Ans. : (d) -----> 5%

**Case V**

Date of completion of Job Work Services	22.03.2020
Date of issue of invoice	28.03.2020
Date of Receipt of Payment	29.02.2020
Date of Pick-up of goods by M/s Mangal Classes from the premises of M/s Payorite Print Media Pvt. Ltd.	25.03.2020

(a)	22.03.2020, 18%
(b)	28.03.2020, 18%
(c)	29.02.2020, 5%
(d)	25.03.2020, 18%

Ans. : (b)

**Case VI**

In case V above, what should be the date of issue of invoice by M/s Payorite Print Media Pvt. Ltd. to save tax.

(a)	22.03.2020
(b)	28.03.2020
(c)	29.02.2020
(d)	25.03.2020

Ans. : (c) -----> 5%

**Case VII**

What would be Time of Supply in the following case, if applicable rate of GST on the aforesaid service was 18%. But, as per Notification issued by CBIC on 14.02.2020, the rate of GST on this service is going to reduce to 5% w.e.f. 01.03.2020.

Date of completion of Job Work Services	10.02.2020
Date of issue of invoice	29.02.2020
Date of Receipt of Payment	25.03.2020
Date of Pick-up of goods by M/s Mangal Classes from the premises of M/s Payorite Print Media Pvt. Ltd.	15.02.2020

(a)	10.02.2020, 18%
(b)	29.02.2020, 18%
(c)	25.03.2020, 5%
(d)	15.02.2020, 18%

Ans. : (b)

**Case VIII**

In case VII above, what should be the date of issue of invoice by M/s Payorite Print Media Pvt. Ltd. to save tax.

(a)	10.02.2020
(b)	29.02.2020
(c)	01.03.2020
(d)	15.02.2020

Ans. : (c) -----> 5%

**Case IX**

What would be Time of Supply in the following case, if applicable rate of GST on the aforesaid service was 18%. But, as per Notification issued by CBIC on 14.02.2020, the rate of GST on this service is going to reduce to 5% w.e.f. 01.03.2020.

Date of completion of Job Work Services	10.03.2020
Date of issue of invoice	29.02.2020
Date of Receipt of Payment	20.02.2020
Date of Pick-up of goods by M/s Mangal Classes from the premises of M/s Payorite Print Media Pvt. Ltd.	15.03.2020

(a)	10.03.2020, 5%
(b)	29.02.2020, 18%
(c)	20.02.2020, 18%
(d)	15.03.2020, 5%

Ans. : (c)

Case X

In case IX above, what should be the date of issue of invoice by M/s Payorite Print Media Pvt. Ltd. to save tax.

(a)	20.02.2020
(b)	29.02.2020
(c)	01.03.2020
(d)	Can't Save Tax

Ans. : (c) -----> 5%