

Rule 31 : Residual method for determination of value of supply of goods or services or both

Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and general provisions of section 15 and the provisions of this Chapter:

Provided that in case of supply of services, the supplier may opt for this rule, ignoring rule 30.
