

Analysis of place of supply

Analysis

3 . Place of Supply of goods and services?

Ans:

Supplier	Place of Supply	Whether inter-State / intra-State
Haryana	Bihar	Inter State (IGST)
Dadra Nagar Haveli	Dadra Nagar Haveli	Intra-State (CGST Dad Ngr Haveli GST)
Chandigarh	Chandigarh	Intra-State (CGST UTGST)
Chandigarh	Rajasthan	Inter-State (IGST)
Pondicherry	Daman & Diu	Inter-State (IGST)
Goa	Goa	Intra-State (CGST + Goa GST)
Karnataka (SEZ) Inter-State (IGST)	Karnataka (non-SEZ)	Inter-State (IGST)

Analysis Cont....

4. Place of supply of goods, other than supply of goods imported into, or exported from India.

- Section 10(1)(a): Supply involves movement of goods

Particulars	Supplier's factory from where goods are removed	Termination of movement for delivery	Place of Supply	Tax Payable
Movement of goods by the supplier (goods dispatched by supplier)	Orissa	Assam	Assam	IGST payable at Orissa
	Orissa	Orissa	Orissa	CGST / SGST payable at Orissa
Movement of goods by the recipient (goods collected by recipient)	Kerala	Goa	Goa	IGST payable at Kerala
	Kerala	Kerala	Kerala	CGST / SGST payable at Kerala

- Section 10(1)(b): Supply involves movement of goods, and delivered to a person on the instruction of a third person

Ans: The principal place of business of such third party and not of the actual recipient .

This is further analyses as below.

Analysis cont

- a. Supply from the supplier of goods (Seeta) to the person to whom the goods are delivered (Ram) on the instruction of a third person (Lakshman)

Case	Location of Supplier - Seeta	Place of delivery of goods Office of Ram	Principal place of Lakshman Who instructed delivery to Ram	Place of supply for Seeta	Type of tax payable by Seeta
1	Ahmedabad	Ahmedabad	Amritsar	Amritsar	IGST in Ahmedabad
2	Ahmedabad	Amritsar	Ahmedabad	Amritsar	CGST + Guj GST at A'bad
3	Ahmedabad	Bangalore	Bangalore	Bangalore	IGST at Ahmedabad
4	Ahmedabad	Chandigarh	Udaipur	Chandigarh	IGST at Ahmedabad

Analysis Cont...

- b . Deemed supply of goods by the person on whose instruction (Lakshman) the goods were delivered by the original supplier (Seeta) to the receiver of goods (Ram)

Case	Location of Supplier - Seeta	Place of delivery of goods Office of Ram	Principal place of Lakshman Who instructed delivery to Ram	Place of supply for Seeta	Type of tax payable by Seeta
1	Ahmedabad	Ahmedabad	Amritsar	Amritsar	IGST at Punjab
2	Ahmedabad	Amritsar	Amritsar	Amritsar	CGST + Punj GST at Punjab
3	Ahmedabad	Bangalore	Bangalore	Bangalore	CGST + Kar GST at Karnataka
4	Ahmedabad	Chandigarh	Udaipur	Chandigarh	IGST at Rajasthan

Cont...

Section 10(1)(c): Supply does not involve movement of goods

Particulars	Location of Supplier	Location of Recipient	Location of Goods	Place of Supply	Tax Payable
Sale of pre-installed DG Set	Delhi	Bhopal	Bhopal	Bhopal	IGST Payable at Delhi
Manufacture of moulds by job-worker (supplier), sold to the Principal, but retained in job worker's Premises	Tamil Nadu	Kerala	Tamil Nadu	Tamil Nadu	CGST + TN GST payable at Tamil Nadu
A businessman in Noida has an old car lying unused in his hometown in Sikkim	Noida But in this case, Sikkim (registration as casual taxable person)	Sikkim	Sikkim	Sikkim	CGST + Sik GST payable at Sikkim

Contt....

Section 10(1)(d): Supply of goods assembled/ installed at site

Particulars	Location of Supplier	Loaction of Recipient	Installation/ Assembly Site	Place of Supply	Tax Payable
Installation of weigh bridge	Delhi	Bhopal	Bhopal	Bhopal	IGST payable at Delhi
Servers supplied and installed at the office of a marketing firm	Karnataka	Goa	Karnataka	Karnataka	CGST + Kar GST payable at Karnataka
Supply of workstations	Gujarat	Gujarat	Kerala	Kerala	IGST payable at Gujarat

Contt....

Section 10(1)(e): Supply of goods supplied on board a conveyance

Particulars	Location of Supplier	Loading of Goods	Passenger boards at	Place of Supply	Tax Payable
Supply of canned aerated drinks on a flight	Punjab	Punjab	Delhi	Punjab	CGST + Pun GST payable at Punjab
Sale of Haldirams mixtures by their sales person during the journey	Pune	Goa	Hyderabad	Goa	IGST payable at Pune
Sale of sun-glasses on a ship	Bangalore	Chennai	Cochin	Chennai	IGST payable at Bangalore

Contt..

5. Place of Supply of Goods Imported into, or Exported from India ?

Ans: The place of supply of goods, —

(a) imported into India shall be the location of the importer;

(b) exported from India shall be the location outside India.

Place of supply of goods imported into, or exported from India

Section 11(a): Import of goods

Case	Location of supplier	Location of Goods before supply	Goods supplied to	Location of recipient	Place of supply
1	Thailand	Thailand	Assam	Assam	Assam
2	China	China	Kashmir	Haryana	Kashmir
3	Sri Lanka	Sri Lanka	Kerala	Kerala	Kerala
4	Karnataka	Iran	Dubai	Karnataka	Not an import

Contt...

Section 11(b) Export of goods:

Case	Location of supplier	Location of Goods before supply	Goods supplied to	Location of recipient	Place of supply
1	Assam	Assam	Thailand	Assam	Thiland
2	Tamil Nadu	Kashmir	China	Texas	China
3	Sri Lanka	Kerala	Sri Lanka	Sri Lanka	Sri Lanka
4	Maharashtra	Dubai	Iran	Iran	Not an Export

6. Place of Supply – Supplies within India

(i) – General Provisions:-

- a. Services Supplied to a Registered recipient - Location of such person
- b. Services Supplied to a Unregistered recipient – Address on record of such person and where address is not available ,location of such person

(ii)- Specific provisions:-

Type Of Service	Place of Supply
Services directly in relation to immovable property	Location of such property
Services of restaurant and catering, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery	Location where these services are actually performed
Training and performance appraisal supplied to a registered person	Location of the recipient
Admission to a venue	Location of the venue
Organizing an event including ancillary services	Location of the recipient
Transportation of goods supplied	Location of the recipient
Transportation of passenger	Location of the recipient
On-board a conveyance	First scheduled point of Departure
Banking and financial services including stock broking services	Location of the address-on-record of the recipient
Insurance services	Location of the recipient