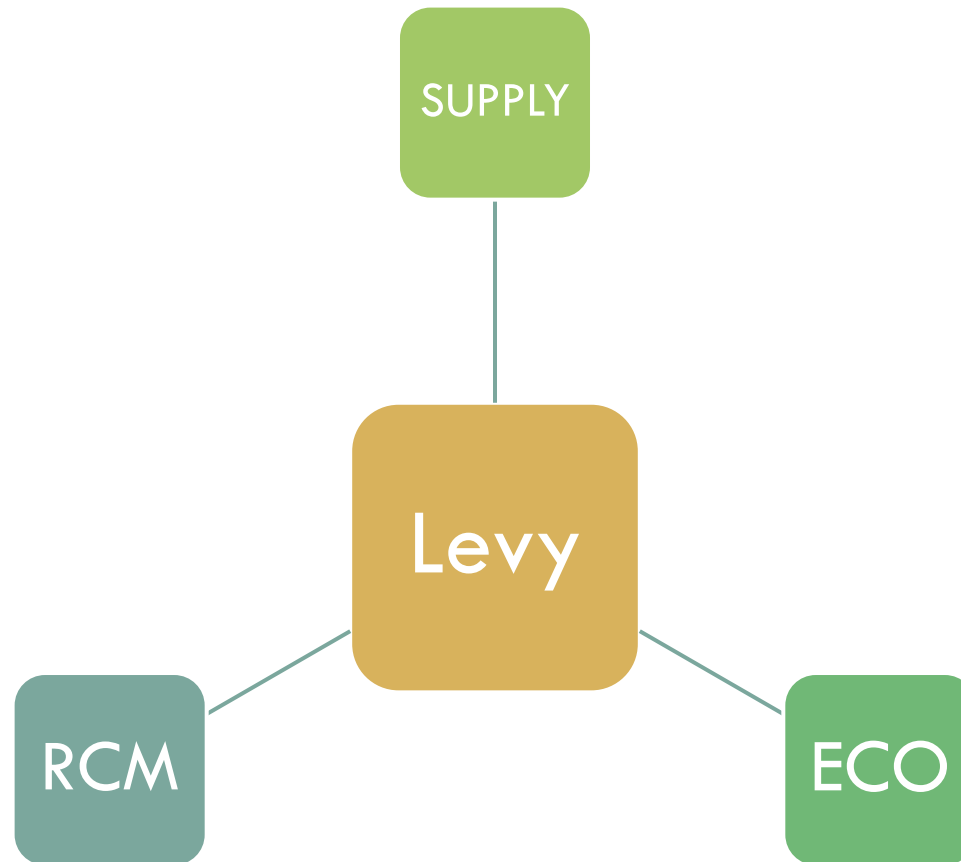


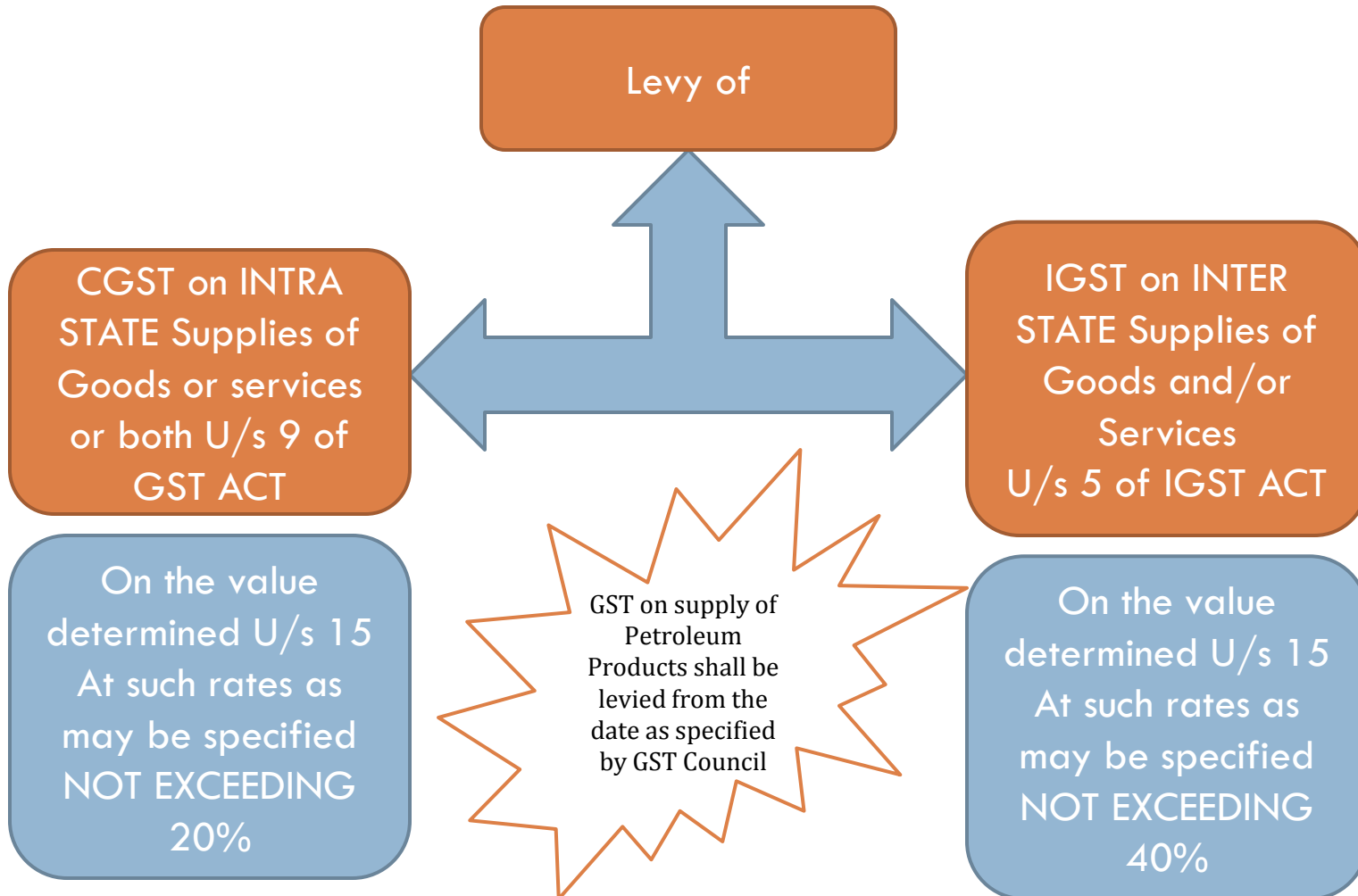


GST- PLACE OF SUPPLY

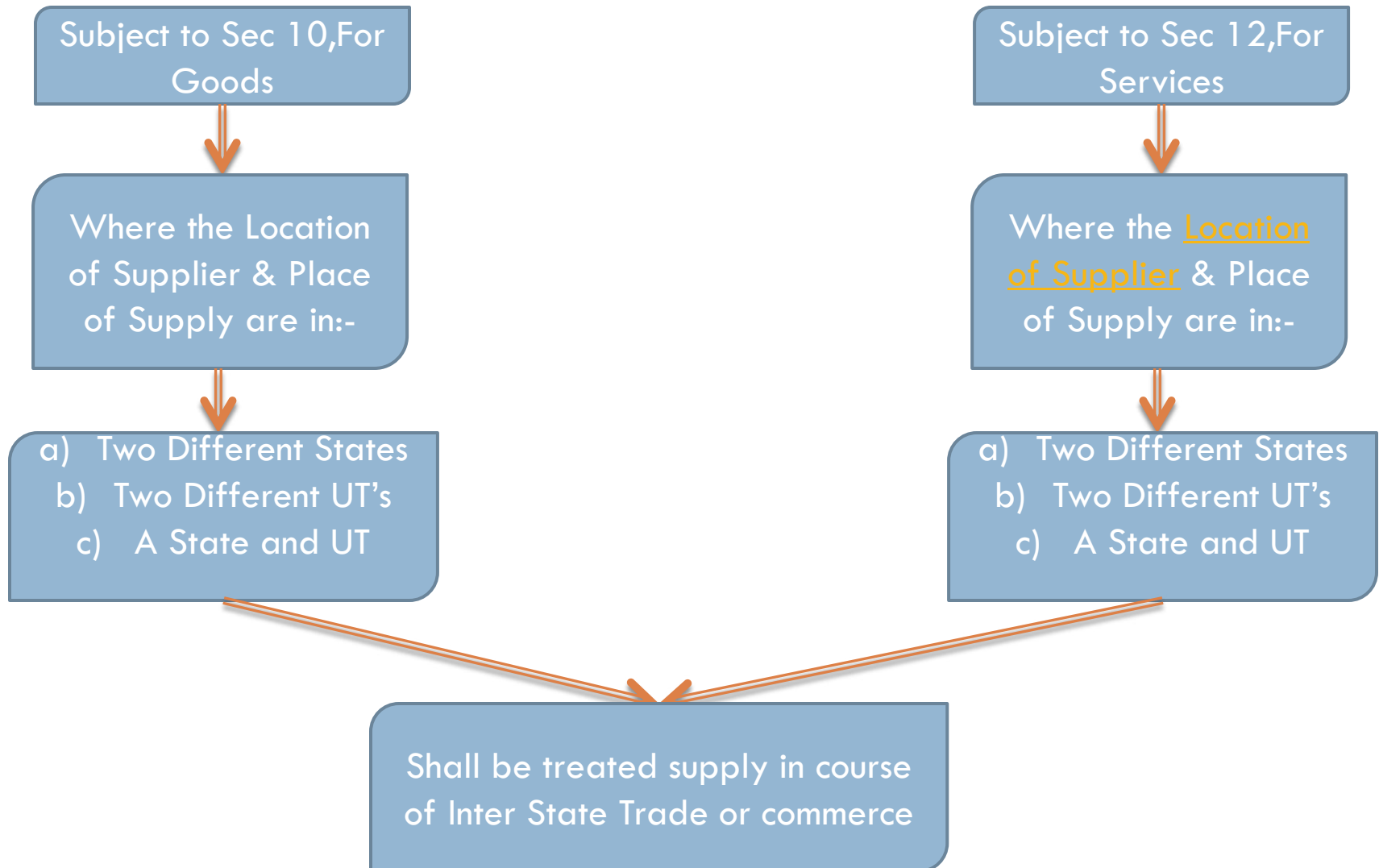
Levy Under GST Act



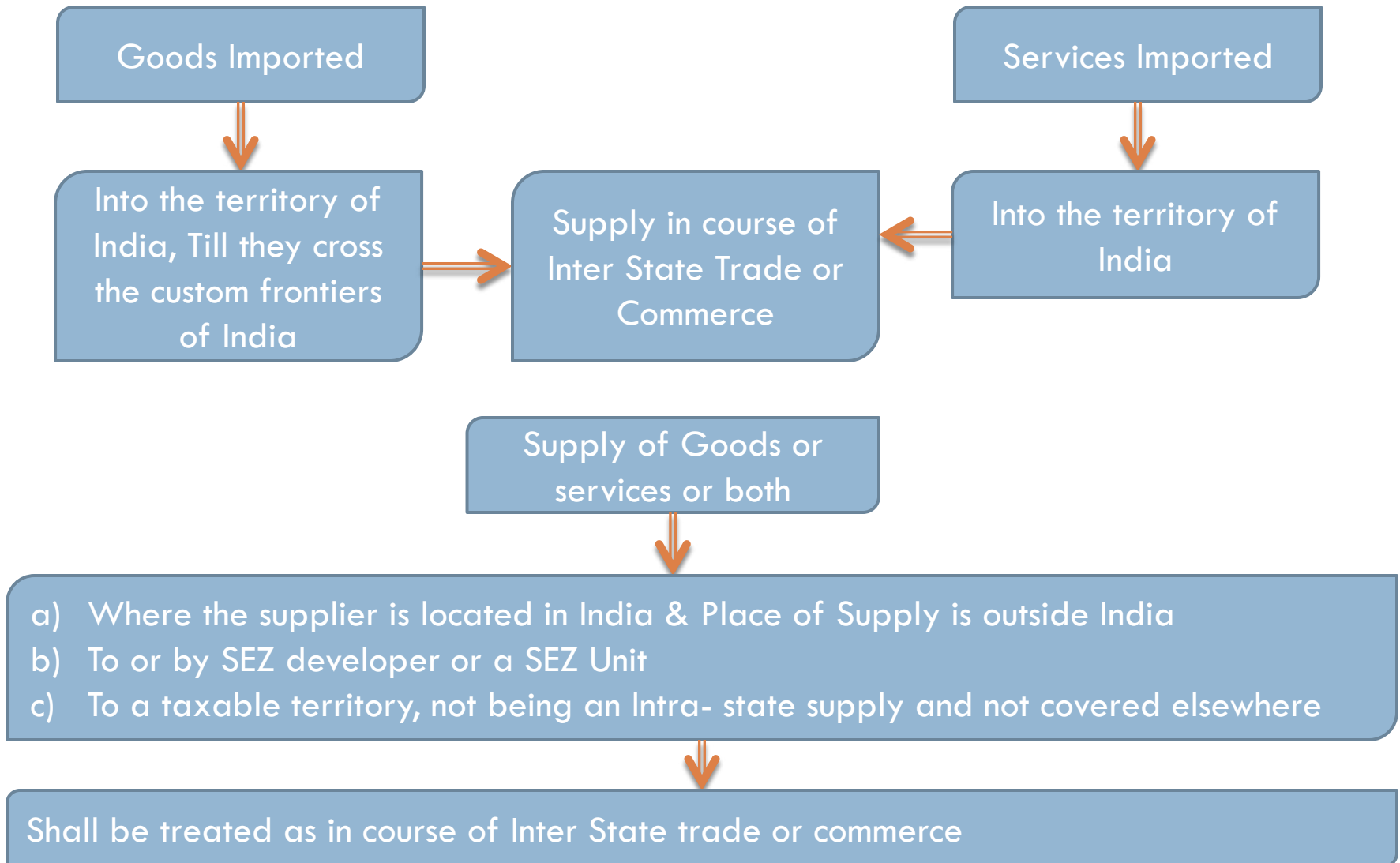
Levy of GST



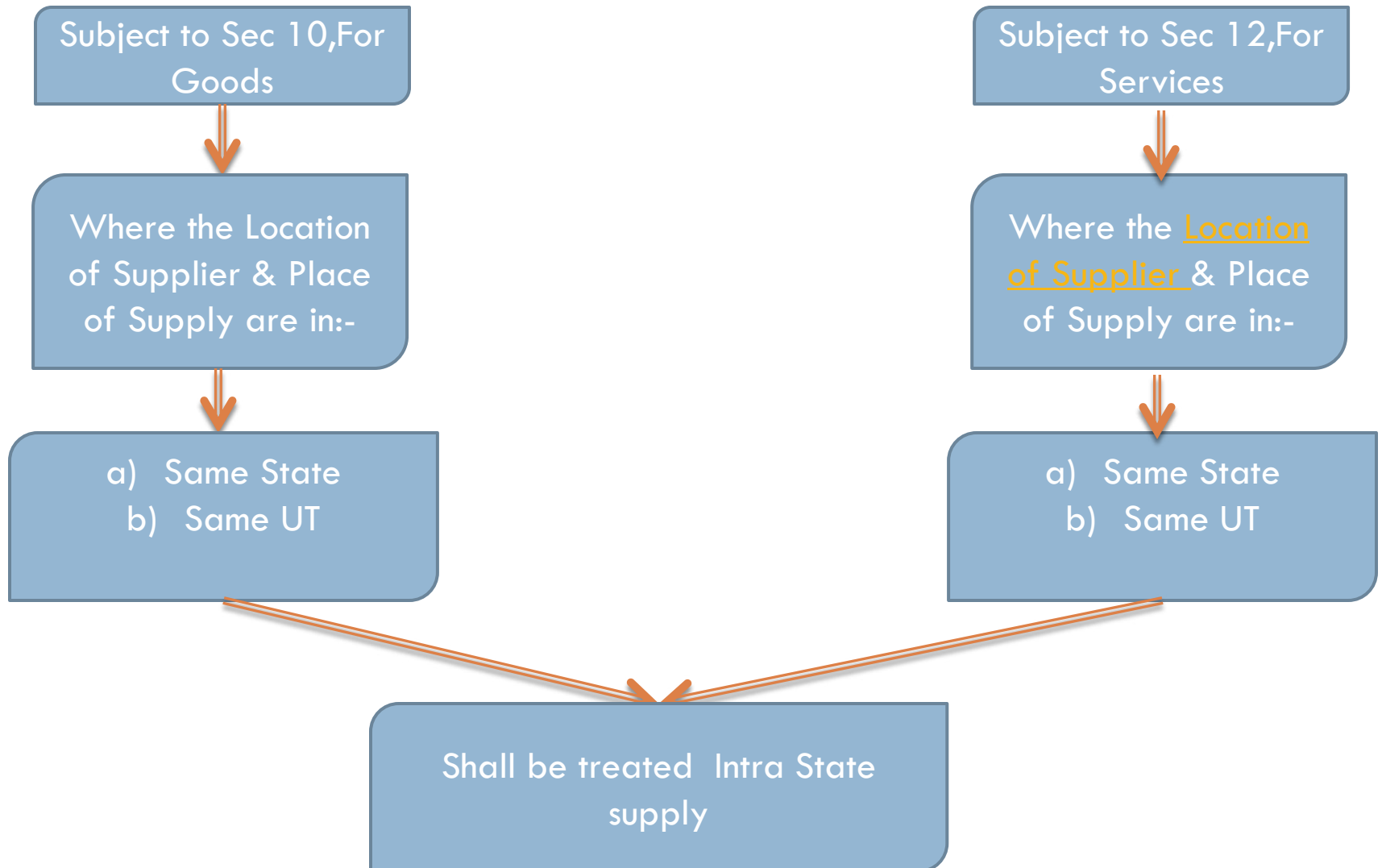
Inter State Supply- Sec 7 (1)/(3)



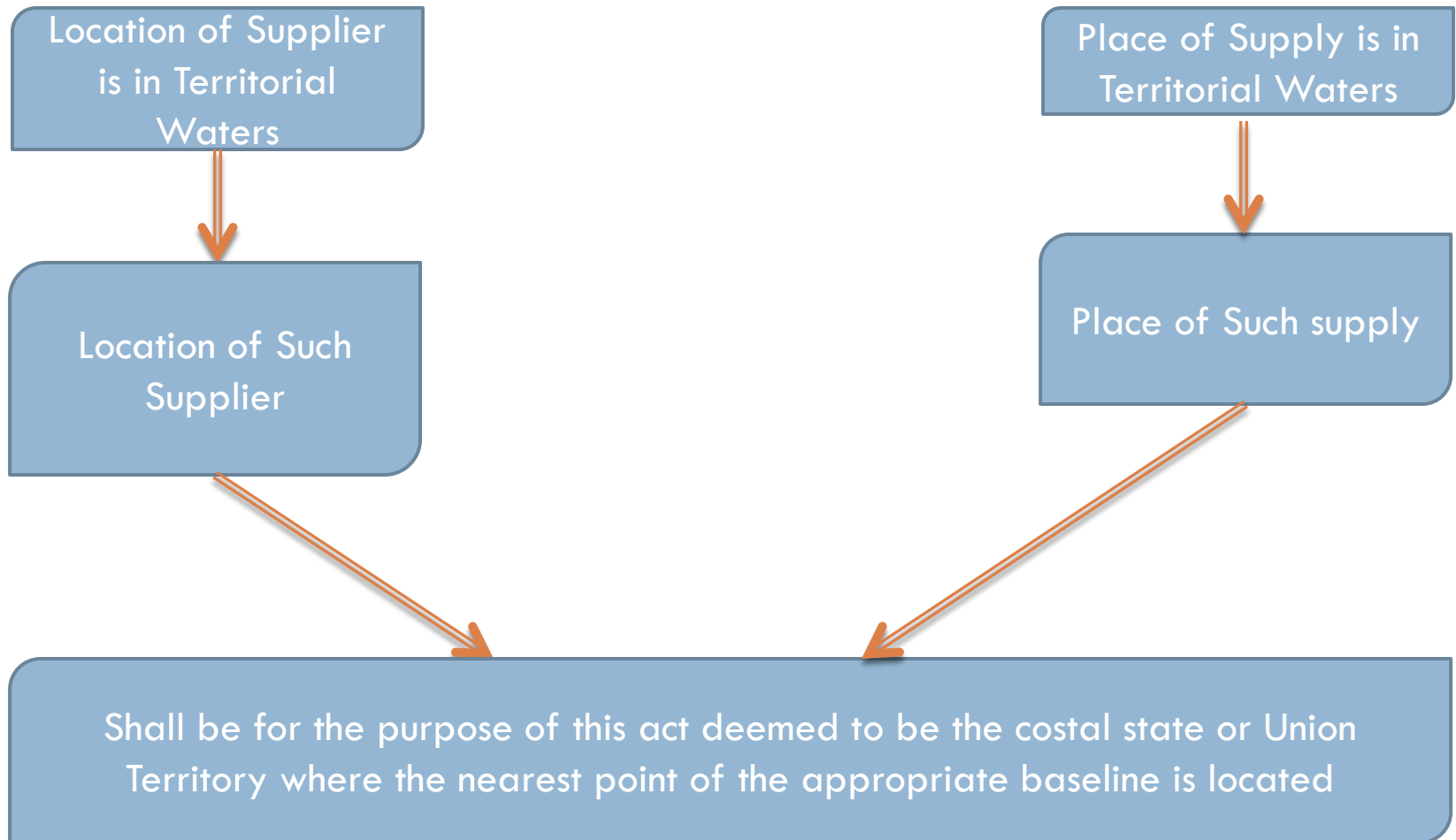
Inter State Supply- Sec 7 (2)/(4)/(5)



Intra State Supply- Sec 8 (1)/(2)



Supplies in Territorial Waters- Sec 9



Place Of Supply- Goods

Sec 10

- Supply involves Movement of goods- Supplier or recipient or any other person- **Place of supply**- Location of goods at the time at which the movement of goods terminates for delivery to recipient
- Bill to, Ship to- Delivery by Supplier to Recipient on direction of Third Person, Deemed to be received by Third Person , **Place of Supply**- is the POB of such Third Person
- No Movement of goods-supplier or recipient-**Place of Supply**- Location of such goods at the time of delivery to the recipient
- Goods assembled or installed at site- **Place of Supply**- Place of such installation or assembly
- Goods supplied on Board a conveyance- **Place of Supply**- location at which such goods are taken on board
- If cannot be determined as above- **Place of Supply**- In the manner as may be prescribed
- **Sec 11(a)**- Goods are imported in India- **Place of supply**-Location of Importer
- **Sec 11(b)**- Goods are exported from India- **Place of supply**-Location of Outside India

Examples of POS- Goods

Mr A of Amritsar, visits Crawford Market in Mumbai, Likes some perfumes and picks up 10 crates from Mr. M of Mumbai. What is a place of Supply if

- 1) Mr. A provides Address of Amritsar to Mr. M for delivery of 10 crates to such address on CIF basis
- 2) Mr. A picks up the such crates directly from Market and arranges his own transport for movement of such goods to Amritsar

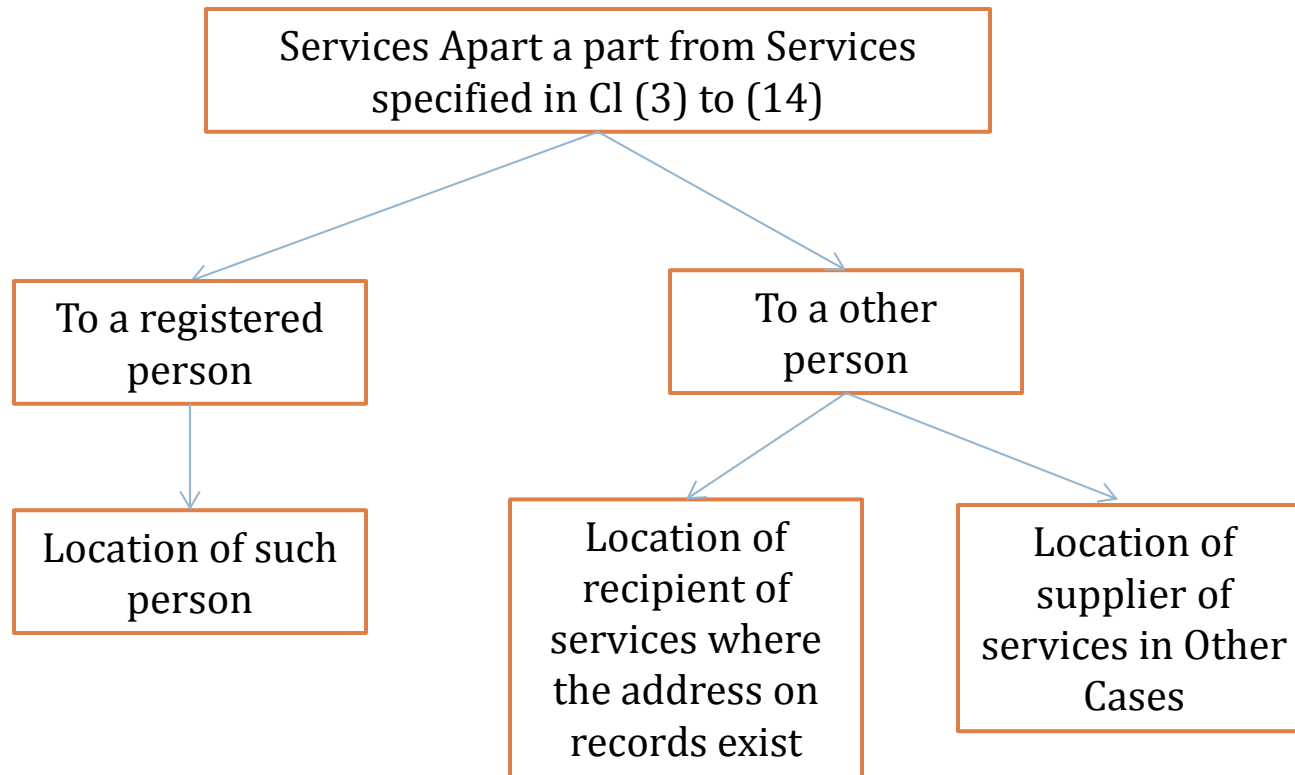
Mr A of Amritsar, visits Crawford Market in Mumbai, Likes some perfumes and picks up 10 crates from Mr. M of Mumbai. Mr. A requests Mr. M to send the consignment directly to Mr. C of Calcutta, what shall be the place of Supply

Mr A of Amritsar, visits Crawford Market in Mumbai, Likes some perfumes and is willing to pick up 10 crates from Mr. M of Mumbai. Mr. M is however, holding such crates at Custom warehouse in Chennai and requests Mr. A to pick the crates from there. Mr. A agrees, and so Mr. M arranges for the requisite documents and endorse warehouse Challan in name of Mr. A. Mr. A shall from there on sell directly to Mr. C of Calcutta without taking the Delivery by endorsing such challan in name of Mr. C. What shall be place of Supply

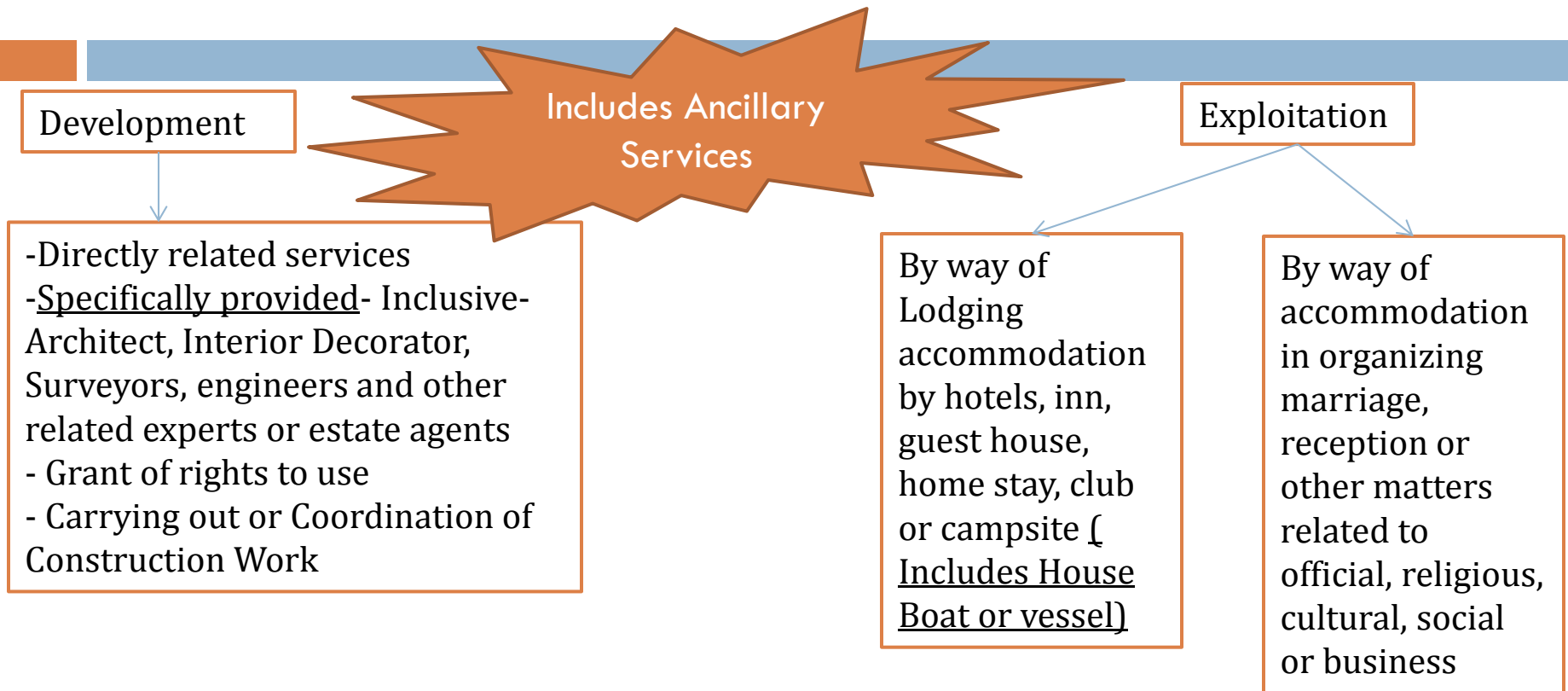
Supply of Services

- **Sec 12- Place of Supply of services where the location of supplier of service and the location of recipient of service is in India**
- **Sec 10-Place of Supply of Services where the Location of the supplier or the recipient is outside India**

General Clause- Sec 12(2)



Immovable Property- Sec 12(3)



LOCATION OF SERVICES- shall be the location at which such immovable property or boat or vessel is located or intended to be located

Proviso- If Location of immovable Property or boat or vessel is located or intended to be located Outside India, Place of Supply shall be the location of recipient

Proviso to Sec 12(3)

Immovable Property or boat or vessel



Located in more than 1 state or Union Territory



Supply of services shall be in each of the states or Union Territory in proportion to value of service as separately collected or determined in terms of agreement



In Absence of such Terms of agreement, as may be prescribed

Specific Services- 12(4) & 12(5)

Sec 12(4) of IGST

Restaurant and Catering Services, Personal grooming, fitness, beauty Treatment, Health Services including Cosmetic & Plastic Surgery

Place of Supply shall be the location where the services are actually performed

Sec 12(5) of IGST

Training & Performance Appraisal

Recipient is

Registered Person

Location of such person

Other Person

Location, where the services are actually performed

Events- Sec 12(6) & 12(7)

Sec 12(6) -Admission

Admission to a cultural, artistic, sporting, scientific, educational or entertainment event or amusement park or any other place and ancillary services

Place of Supply shall be the place where the event is actually held or where the park or such other place is located

Sec 12(7) -Organization

(a) Organization of cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition, celebration or similar events
(b) Ancillary services or assigning of Sponsorships

Registered Person

Location of such Person

Other than registered person

Place where the event is actually held

Proviso, if the event is held outside India, place of supply shall be the location of the recipient

Exp to Sec 12(7)

Event is being held

more than 1 state or Union Territory & consolidated amount is charged

Place of Supply shall be in each of the states or Union Territory in proportion to value of service as separately collected or determined in terms of agreement

In Absence of such Terms of agreement, as may be prescribed

Transportation & Related- Sec 12(8)/(9)/(10)

Sec 12(8)

Transportation of Goods, including by mail or courier

Other Person

Place where such goods are handed over for their transportation

Sec 12(9)

Transportation of Passenger

Other Person

Shall be the place where passenger embarks for continuous journey

Registered

Location of such person

Proviso:- Right to passage is given for future date & Point of Embarkation is not known, POS- 12(2)

Sec 12(10)

Place of supply- services on board a conveyance such as vessel, aircraft, train or motor vehicle- shall be the location of the first scheduled point of departure of that conveyance

Telecommunication Services- Sec 12(11)

Telecommunication Services including data transfer, broadcasting, cable and DTH services to any person

Fixed Lines,
Leased Circuits,
Internet Leased
Circuits, cable or
dish Antenna

Location where
it is installed for
receipt of
Services

Mobile and
Internet
Connection on
post paid basis

Location of
billing address of
recipient on
record of
supplier

Mobile, Internet, DTH Connection
on pre- paid basis through voucher
or any other basis

Through Selling
Agent (Other
Names)

Address of such
selling Agent as
per the record of
Supplier

By any person to
final subscriber

Location where
such pre-
payment is
received or
Voucher is sold

Proviso to Sec 12(11)

- Where the address of the recipient as per the records of the supplier of services is not available-**Place of supply**- Location of the supplier of Services
- If the Pre-paid services- is availed or recharge is made- Internet Banking or Electronic mode of payment- **Place of Supply**-Location of recipient of services on records of supplier of services

Exp to Sec 12(11)

Leased Circuit is being installed

more than 1 state or Union Territory & consolidated amount is charged

Place of Supply shall be in each of the states or Union Territory in proportion to value of service as separately collected or determined in terms of agreement

In Absence of such Terms of agreement, as may be prescribed

Banking & Insurance Services – sec 12 (12)/ (13)

Sec 12(12)

Banking & Other
Financial Services
including Stock
Broking

Location of
recipient of
services on
records of
supplier

Proviso- Location of
recipient of service- Not
in the records of
supplier, **POS**- Location
of supplier

Sec 12(13)

Insurance
Services

To a registered
person

Location of such
person

To a other
person

Location of
recipient of
services on
records of the
supplier

Sec 12(14)

Advertisement services to CG/SG/ Stat Body or Local Authority

meant for States or UT's identified in Contract or agreement

Place of Supply shall be in each of the states or Union Territory in proportion to value of service as separately collected or determined in terms of agreement

In Absence of such Terms of agreement, as may be prescribed

POS- Supplier or Recipient O/s India

Sec 13(2)

Place of supply
except for the
services specified



Shall be location
of the Service
Recipient

Proviso that in case the location of the recipient of service is not available in ordinary course of business, the place of supply shall be the location of the supplier of service

Performance Based- Sec 13(3)

Sec 13(3) (a)

Services supplied in respect of goods that are required to be made physically available for Provision of services

Location shall be where the services are actually performed

PROVISO when services provided from remote location,

Location shall be where the goods are situated at the time of supply

Not Applicable for the services in respect of the goods temporarily imported into India for repairs and exported after such repairs

Sec 13(3) (b)

Services supplied to an individual, or agent, which requires physical presence of receiver, with the supplier for supply of services

Location shall be where the services are actually performed

Specific Services

Sec 13(4)

Services supplied in Immovable Property, including services of experts, estate agents, accommodation by hotel, guest houses, club, campsite, by whatever name called, Right to use, carrying out or co-ordination of construction work , including architect or interior decorator

Place of Supply shall be the place where Immovable Property is located or indented to be located

Sec 13(5)

Services supplied by the way of admission to, or organization of a cultural, artistic, sporting, educational or entertainment event or a celebration, conference, fair, exhibition or similar events and of services ancillary to such admission

Place of Supply shall be the place where the event is actually held

Deeming Provisions Sec 13(6)/(7)

Sec 13 (6)

- Where any service referred to in sub-sections (3), (4), or (5) is supplied at more than one location, including a location in the taxable territory, its place of supply shall be the location in the taxable territory.

Sec 13 (7)

- Where the services referred to in sub-section (3) ,(4) ,(5) are supplied in more than one State or UT, the place of supply of such services shall be taken as being in each of the respective States or UT's and the value of such supplies specific to each State or UT shall be in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed

POS= Location of Supplier- Sec 13(8)

- (a) services supplied by a banking company, or a financial institution, or non-banking financial company, to account holders;
- (b) intermediary services;
- (c) services consisting of hiring of means of transport other than aircrafts and vessels except yachts, up to a period of one month.

Transportation & Related Sec- 13 (9)/(10)/(11)

Sec 13(9)

Transportation of goods, other than by way of mail or courier

Place of destination of goods

Sec 13(10)

Transportation of passengers services

Passenger embarks on conveyance for a continuous journey

Sec 13(11)

Provision of services on board or conveyance during the course of passenger transport operation

POS shall be the 1st scheduled point of departure of that conveyance for the journey

Online Information & Database Access or Retrieval Services- Sec 13(12)

Deeming provision for Recipient

POS of such
services



Location of
recipient of
services

Recipient DEEMED to be in taxable Territory, If ANY
TWO NON- CONTRADICTORY CONDITIONS are
satisfied

- 1) Location of address presented by recipient of service via internet is in taxable territory
- 2) C/C, D/C, Store Value Card, Charge Card, Smart Card or any other card by which the recipient of services settles the payment has been issued in taxable Territory
- 3) The Billing address of recipient is in taxable territory
- 4) IP Address of the device used by the recipient is in taxable territory
- 5) Bank A/c of recipient through which the payment is made is maintained in taxable territory
- 6) The country code of the SIM card used by the recipient is in Taxable Territory
- 7) Location of Fixed Land Line through which the services are received is in Taxable Territory

CG Power to Notify- Sec 13 (13)

For Prevention of Double Taxation or non taxation of supply of service or for the uniform application of rules

CG has the powers to notify any description of services or circumstances

In which the Place of supply shall be the place of Effective use and Enjoyment of services

Definition

Sr. No.	Particulars	Explanation
1	Location of Recipient of Services { Sec 2(14) of IGST}	<p>(a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;</p> <p>(b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</p> <p>(c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and</p> <p>(d) in absence of such places, the location of the usual place of residence of the recipient</p>

Definition

Sr. No.	Particulars	Explanation
2	<u>Location of Supplier of Services { Sec 2(15) of IGST}</u>	<p>(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;</p> <p>(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</p> <p>(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and</p> <p>(d) in absence of such places, the location of the usual place of residence of the supplier</p>

Thank You
for your interest.....

Hardik Dave

