

M/s. Jignesh Kansara & Associates  
Chartered Accountants



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## Wester India Regional Council of ICAI

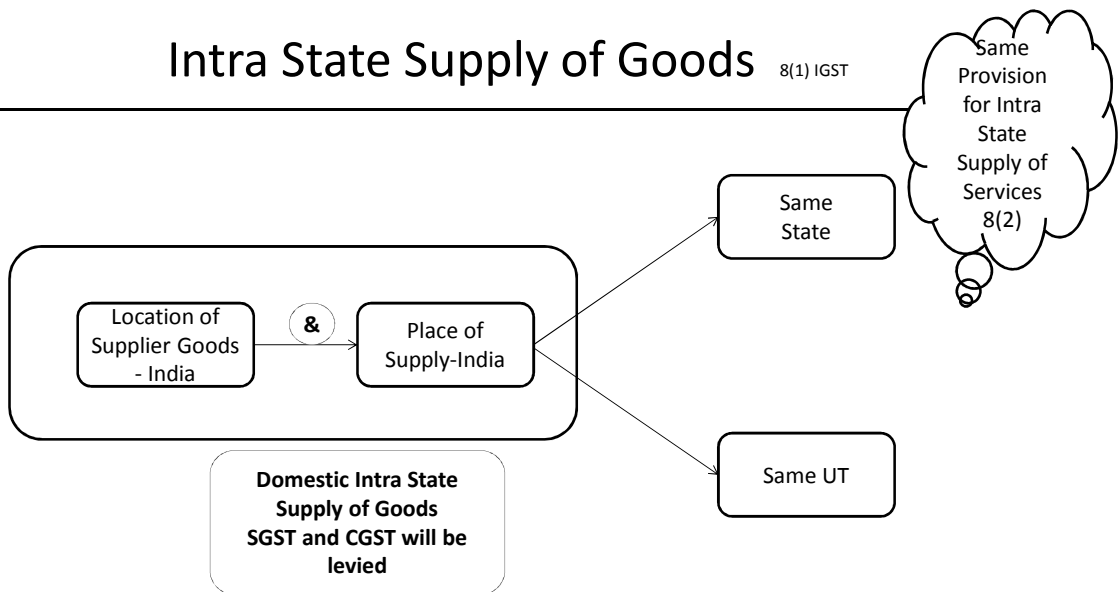
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- Date : 06<sup>th</sup> July, 2017
- Venue : ICAI Tower, Plot no. C-40, G-Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai-400 051
- Presented By : CA Jignesh Kansara

# Place of Supply and Related Provisions

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## Intra State Supply of Goods 8(1) IGST

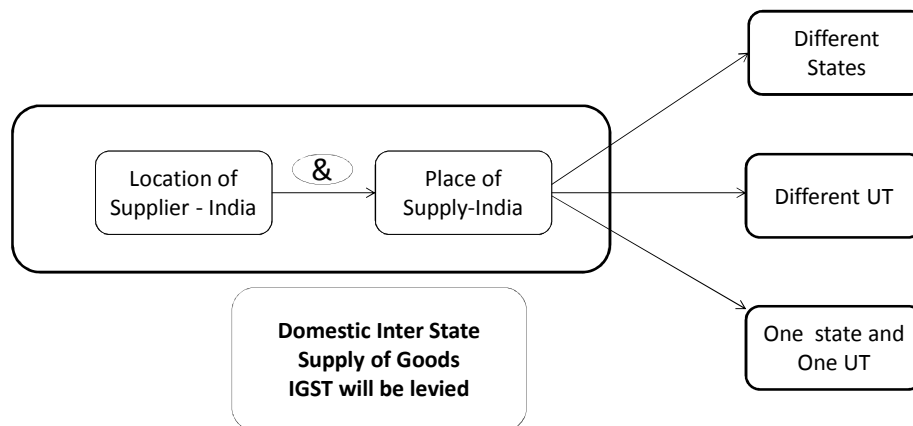


## Not Intra State Supplies

CGST + SGST  
can't levied

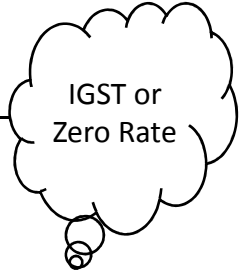
- (i) supply of goods to or by a SEZ developer or a SEZ unit,
- (ii) goods imported into the territory of India till they cross the customs frontiers of India
- (iii) supplies made to a tourist referred to in section 15

## Inter State Supply Goods 7(1) IGST



Same Provision for Inter State Supply of Services 7(3)

## Deemed Inter State Supply



IGST or  
Zero Rate

- (i) **Supply of goods imported into the territory of India,** till they cross the customs frontiers of India
- (ii) **Supply of services imported** into the territory of India
- (iii) Supply of goods or services or both when the supplier is located in India and the place of supply is outside India. **(Export)**
- (iv) Supply of goods / services or both to or by a **SEZ Developer or SEZ Unit.**
- (v) Supply of goods / services or both in the taxable territory, not being an intra-State supply and not covered elsewhere in this section **(Residual Entry)**

## Deemed Inter State Supply

- E.g. Goods have been imported from France by a company incorporated and registered in Nashik have landed at Mumbai port, Goods have not crossed Custom Frontier and during their clearance are supplied by the Nashik company to a company in Pune, whether this is Inter State or Intra state supply ?

**Ans - Inter-State,** Even though the supplier is in Nashik (Maharashtra) and the recipient is in Pune (Maharashtra), **since the goods have not yet crossed the customs frontiers of India at the time of supply. BCD + IGST will be charged.**

- Now who will be eligible to file BOE ?

**Ans - Recipient based in Pune.**

## Import / Export Goods

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- **Export of goods** with its grammatical variations and cognate expressions, means **taking goods out of India to a place outside India** . 2(5) IGST
- **Import of goods** with its grammatical variations and cognate expressions, means **bringing goods into India from a place outside India**; 2(10) IGST
- Company in Germany supplies goods from Germany to another company in Sri Lanka, Is this Import of Goods ?
- Not an import / supply in the course of inter-State trade or commerce because it commences and concludes outside the territory of India.
- Goods are supplied by company in Germany from Germany to a customer incorporated in India, goods are not 'brought' into India but sold in high seas to another company in Singapore, Import ?
- Not an import, supply must cause the goods to enter the territory of India.

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## Supplier of Goods Services 2(105) CGST

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- Supplier: Person Supplying Goods / Services / Agent
- Location of Supplier of Goods : Not defined in the Act??
- Can we take Registered office of Supplier as Location of Supplier ?
- **Refers to Physical point where goods are located under the control of Supplier, ready to be supplied. (BGM ICAI).**
- Even Location of Recipient of Goods is not defined in the Act ??

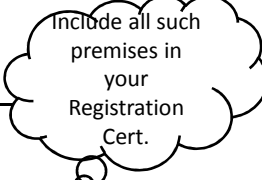
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## Location of Supplier of Service 2(15) IGST

SN	Supply is made <b>from</b>	Location of Supplier of Service
1	Registered place of business	Such <b>Registered Place of Business.</b>
2	A fixed establishment (other than Registered place of business)	That <b>Fixed Establishment</b>
3	Supply is made from more than one establishment, whether the place of business or fixed establishment,	establishment <b>most directly concerned</b> with the provision of the supply
4	Other Cases	the location of the <b>usual place of residence</b> of the supplier;

## Place of Business Sec 2(85) CGST



Include all such premises in your Registration Cert.

Place of Business" includes—

- Place from where the business is **ordinarily carried on & includes**
- **Warehouse**
- **Godown**
- **Any other place where stores** his goods
- Any other place from where **supplies or receives** goods or services or both
- Place where **maintains books of account**
- **Place of agent**, by whatever name called

## Fixed Establishment 2(50) CGST

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- Fixed establishment means a place (**other than the registered place of business**) which is characterised by
  - **a sufficient degree of permanence** and
  - **suitable structure in terms of human and technical resources** to supply services, or to receive and use services for its own needs;
- Fixed Establishment refers to a place of business which is not registered;
- Not every temporary or interim location of a project site or transit-warehouse will become a fixed establishment of the taxable person.
- Temporary presence of staff in a place by way of a short visit to a place or so does not make that place a fixed establishment;

## Usual place of Residence 2(113) CGST

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Usual place of residence means—

- (a) in case of an **individual**, the place where he **ordinarily resides**;
- (b) in other cases, the place where the person is incorporated or otherwise legally constituted; (**Place of Incorporation**)

## Recipient of Goods / Service 2(93) of CGST

Recipient  
vs  
Beneficiary

(A) Where a **consideration is payable** for the supply of goods or services or both, the person **who is liable to pay that consideration**;

(B) Where **no consideration is payable for the supply of goods**, the person to whom the **goods are delivered or made available**, or to whom possession or use of the goods is given or made available; and

(C) Where **no consideration is payable for the supply of service**, the person **to whom the service is rendered**.

and any reference to a person **to whom a supply is made** shall be construed as a reference to the recipient of the supply and **shall include an agent** acting as such on behalf of the recipient in relation to the goods or services or both supplied;

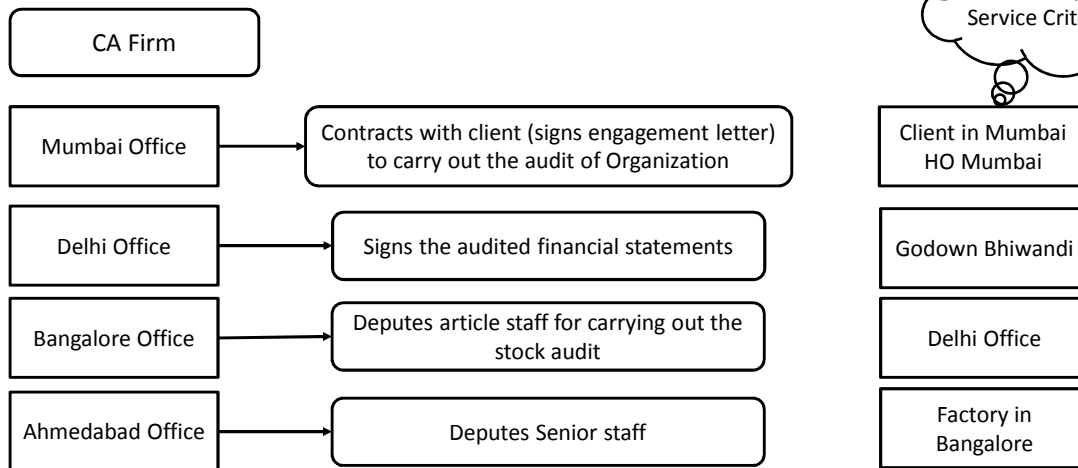
## Location of the Recipient of services 2(14) IGST

SN	If Supply is <b>received at</b>	Location of Recipient of Service
1	Registered place of business	Such <b>Registered Place of Business</b> .
2	A fixed establishment (other than Registered place of business)	That <b>Fixed Establishment</b>
3	supply is received from more than one establishment, whether the place of business or fixed establishment,	establishment <b>most directly concerned</b> with the provision of the supply
4	Other Cases	the location of the <b>usual place of residence</b> of the recipient;

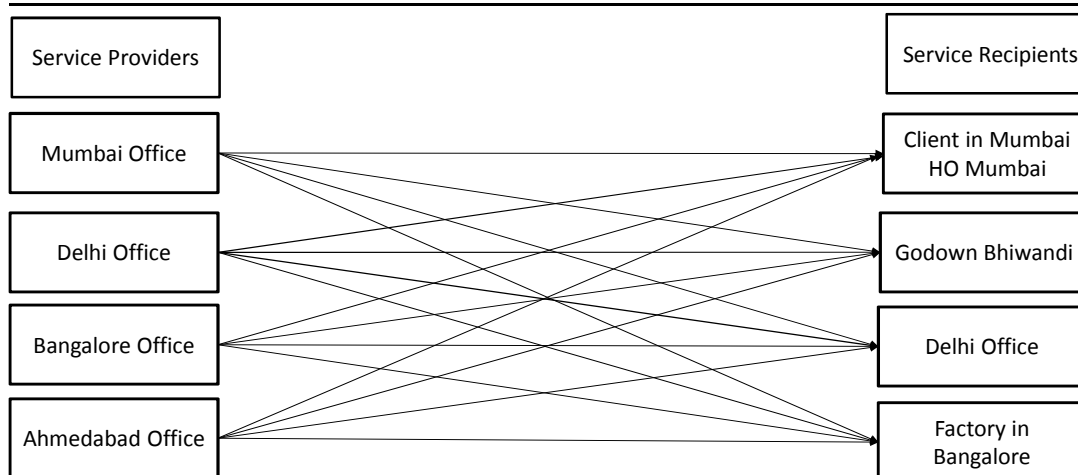


## Location of Supplier / Recipient?

Contract Criteria ? / Rendering and Receipt of Service Criteria ?



## Assume we follow Rendering & Receipt of Service Criteria



## Issues involved ?

### Multiple Billings

Whether Multiple Billing is allowed, when Single Engagement Letter ?

How to Value supply in case of Multiple Billings ?

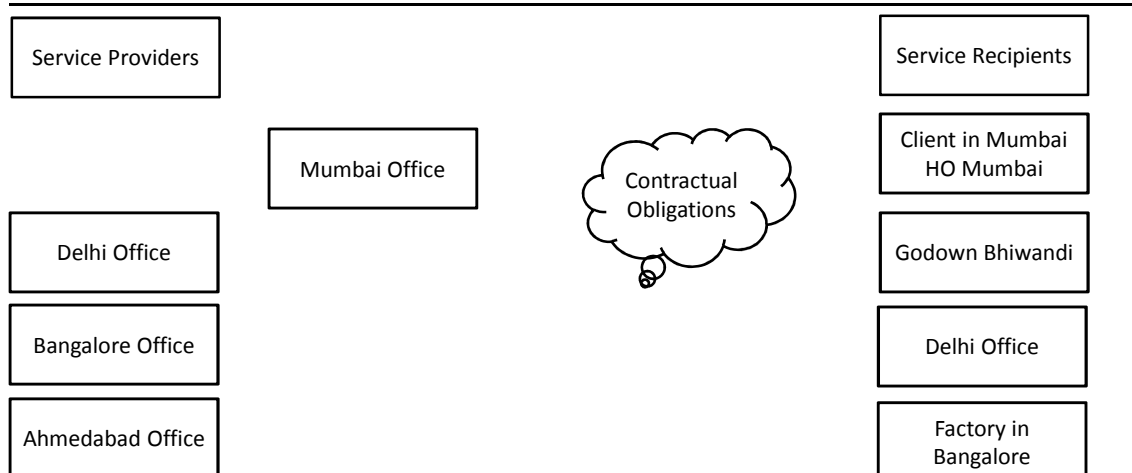
Point of Taxation Issue ?

ITC / Collection / Payment Issues

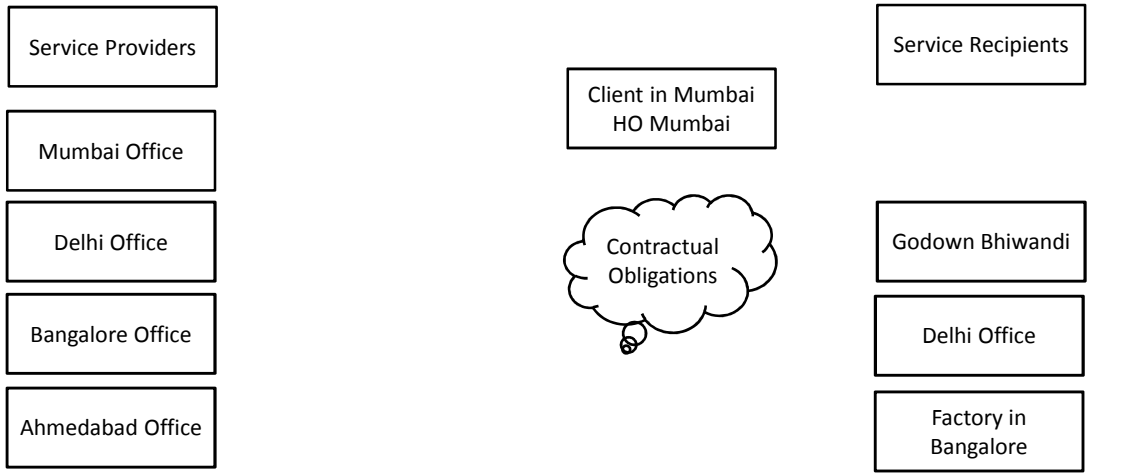
Solution :

**We have to select Location of Supplier and Location of Recipient**

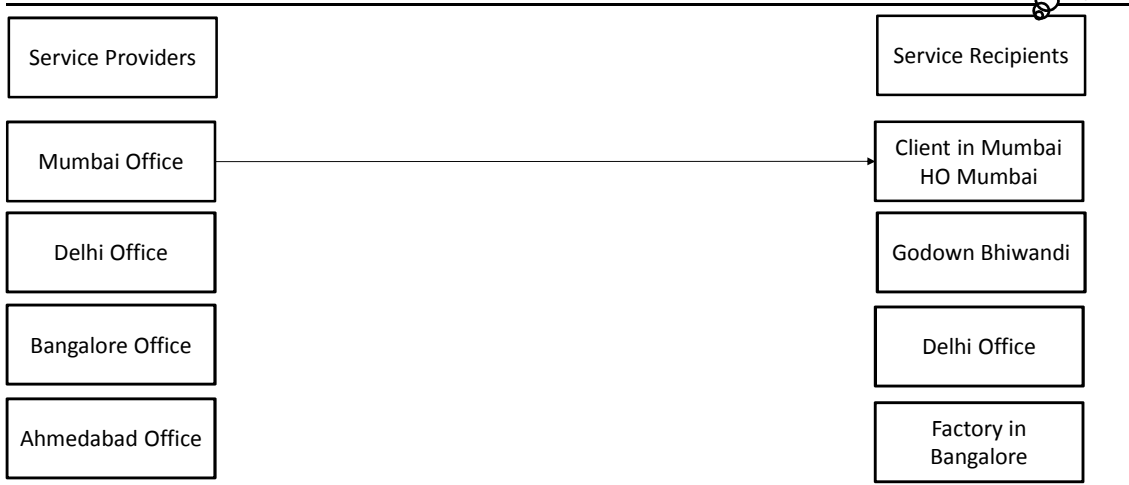
## Location of Supplier of Service ?

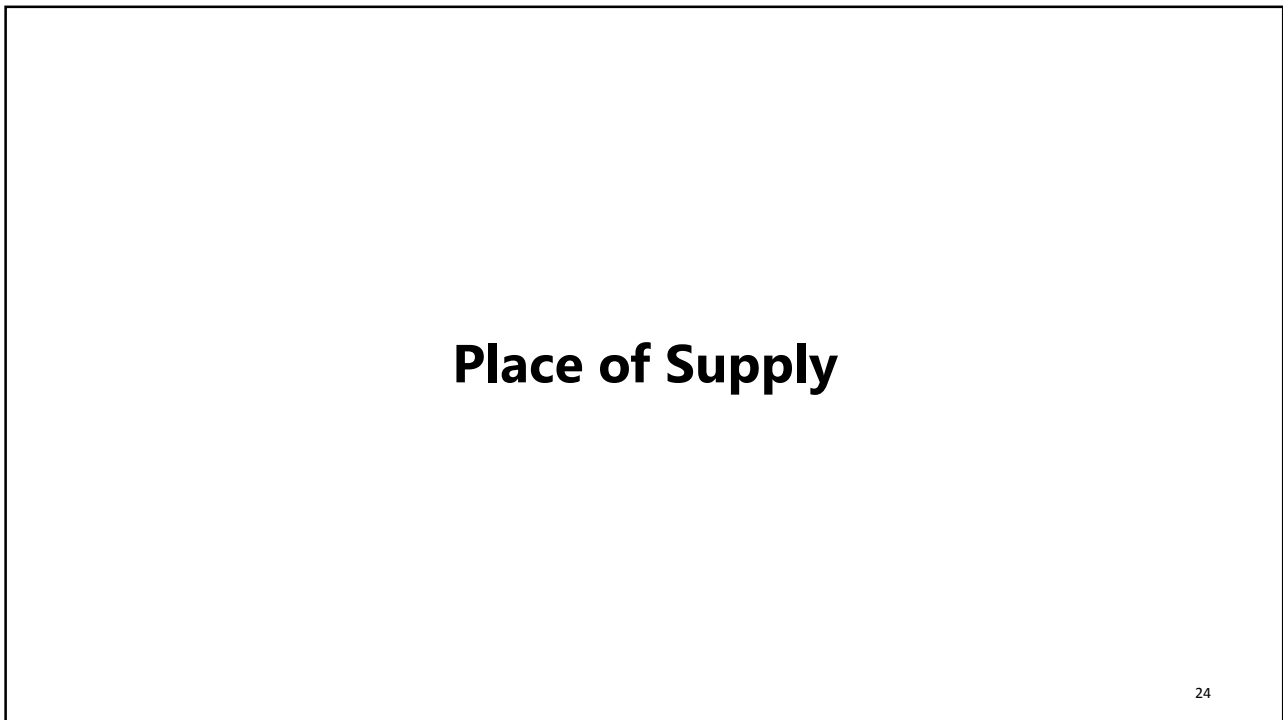
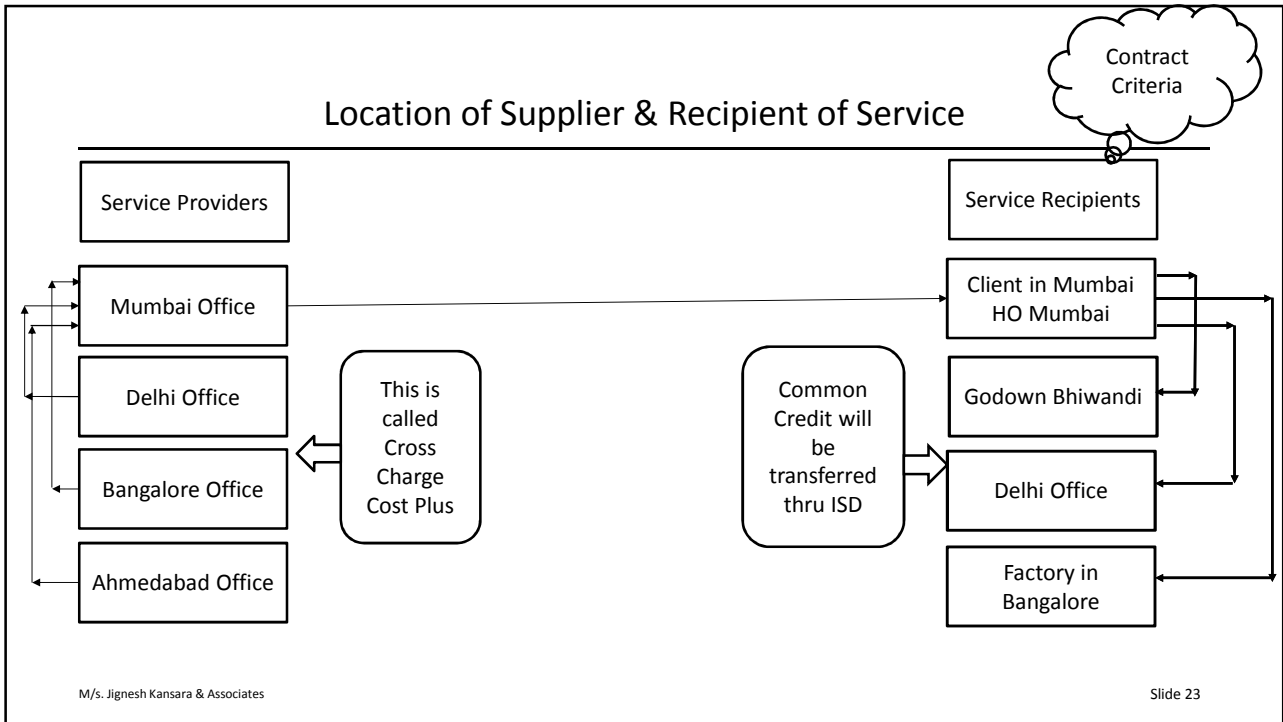


### Location of Recipient of Service ?



### Location of Supplier & Recipient of Service ?





## Place of Supply

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- Why we need POS ?
- POS refers to Place where **consumption** takes place (or place nearest to consumption), Place where **supply** is made and therefore, based on Destination based Principal **state which will get Tax**.
- Place where **ITC** can be availed / gone.
- To determine whether a supply is **inter-state or intra-state**.
- To determine whether transaction is in **Taxable Territory** (India) or **Non-Taxable Territory**
- To determine the **right charge of tax on supply (IGST or CGST + SGST or Zero Tax)**.

## Fall outs of Wrong Determination of POS

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- Case 1:
- Supplier of Goods / Service has wrongly considered **Intra state supply as Inter State**.
- Taxable Person will have to **pay CGST + SGST again without any Interest**.
- Taxable Person will have to **claim Refund of IGST**.
- Refund Procedures / Hassel ? (19 of IGST)

## Fall outs of Wrong Determination of POS

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- Case 2:
- Supplier of Goods / Service has wrongly considered **Inter state supply as Intra State**.
- Taxable Person will have to **pay IGST again without any Interest**.
- Taxable Person will have to **claim Refund of CGST + SGST**.
- Refund Procedures / Hassel ? (77 of CGST)

## POS : Basics

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- Whether POS is a new Concept ?
- **Cardinal Rule**
- Goods and / or Services and Taxes thereon will Travel together (Destination Based Tax)

## POS : Basics

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- In case of **Export** of Goods and / or Services , **Goods / Service will Travel outside India but Tax will not Travel / Exported.**
- Recipient should get credit (B2B) unless he is consumer (B2C).
- Supplier is liable to **determine POS for every Transaction** and will have to **mention POS in each and every Invoice.**
- Preferably even in every PO, POS should be mentioned to avoid ITC issues.
- POS is **relevant** is even **for Reverse Charge 9(3)/ 9(4)** cases.

## Practical Hints for Determination of POS

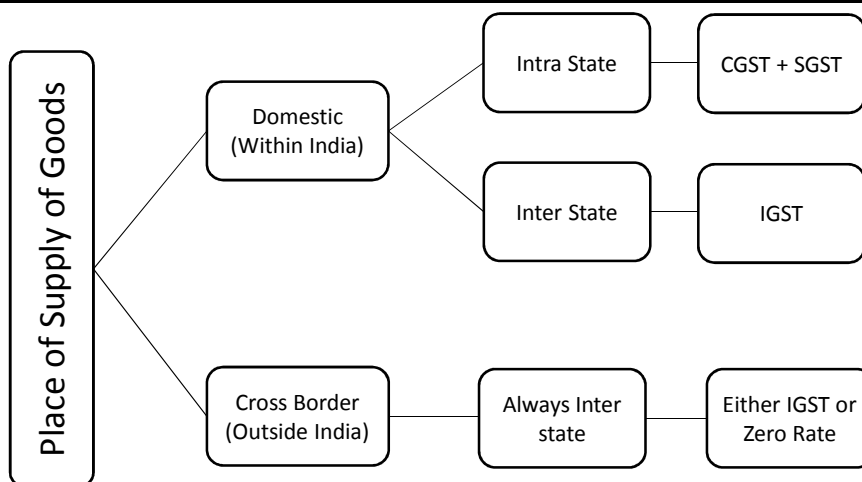
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- Please decide classification (Goods or Services)
- Ascertain Location of Supplier Goods / Services
- Ascertain Location of Recipient of Goods / Services
- Ascertain Section & Subsection of IGST (9,10,11,12,13) where your Transaction will be covered
- Follow Rule of Intra / Inter to decide SGST + CGST or IGST or Zero Rate.

## Rules for determining “Domestic Place of Supply of Goods” (10 of IGST)

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### Place Of Supply of Goods





## Summary : Domestic Place of Supply of Goods

Nature of Supply / Rule	Place of Supply
Supply involves <b>movement of goods</b>	location of the goods at the time <b>movement terminates</b>
Supply on the direction of a <b>third person</b>	Principal POB of <b>3rd person</b>
Supply does <b>not</b> involve <b>movement of goods</b>	Location of goods at time of <b>delivery to recipient</b>
Supply <b>assembled or installed at site</b>	<b>Place of installation / assembly</b>

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## Summary : Domestic Place of Supply of Goods

Nature of Supply	Place of Supply
supplied on <b>board a conveyance</b> , including a vessel	Location where <b>goods are taken on board</b>
None of the above	Determined in a manner prescribed

- No mention **regarding the order of application** of these rules. If any situation is covered under two sub sections then how to determine the place of supply is not provided for. Follow Most Direct / Applicable Section.

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## POS: Supply involves **Movement of Goods**, <sup>10(1)(a)</sup>

Where the supply **involves movement of goods**, whether by the **supplier or the recipient or by any other person**

**POS of goods = location of the goods at the time at which the movement of goods terminates** for delivery to the recipient.

**POS = Place of Termination of Delivery / "Ship To" Address.**

## POS: Involves movement of Goods

- Example 1: George Electronics in Mumbai, Maharashtra, supplies 10 computers to Arvind Electronics in Pune, Maharashtra.
- **Location of the supplier: Mumbai**
- **Movement Terminates at: Pune**
- **Place of supply: Pune in Maharashtra.**
- **This is an intrastate supply. The taxes applicable are CGST and SGST.**

## POS: Involves movement of Goods

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- Example 2:  
George Electronics in Mumbai, Maharashtra supplies 20 computers to Manoj Electronics in Ahmedabad, Gujarat.
- **Location of supplier:** Mumbai in **Maharashtra**
- **Place of supply:** Ahmedabad in **Gujarat**
- This is an **Inter State supply**. The tax applicable on this supply is **IGST**.

## POS: Involves movement of Goods

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- Example 3:
- Mr. Patel of 'Baroda Traders', a firm based in Baroda comes to Masjid Bunder in Mumbai and purchases hardware worth Rs.1,00,000/- from M/s. Marathe and Sons a hardware shop in Masjid Bunder. The invoice is raised by M/s. Marathe and Sons on Baroda Traders with Baroda GSTN Number.
- **Please advice whether it is 'interstate' supply or 'intrastate' supply?**

## POS: Involves movement of Goods

- **Location of supplier:** Mumbai in Maharashtra
- **Place where Delivery Terminates :** Is it Mumbai or Baroda ?
- GSTIN of Baroda is given. It means Delivery will continue upto Baroda, **therefore POS is Baroda i.e. Gujarat**
- **IGST at Maharashtra**
- **What if Patel Traders Subsequently sells goods in Maharashtra, instead of taking it to Baroda. Will it affect POS of earlier transaction?**
- No, Subsequent event will not affect POS of earlier Completed Transaction.

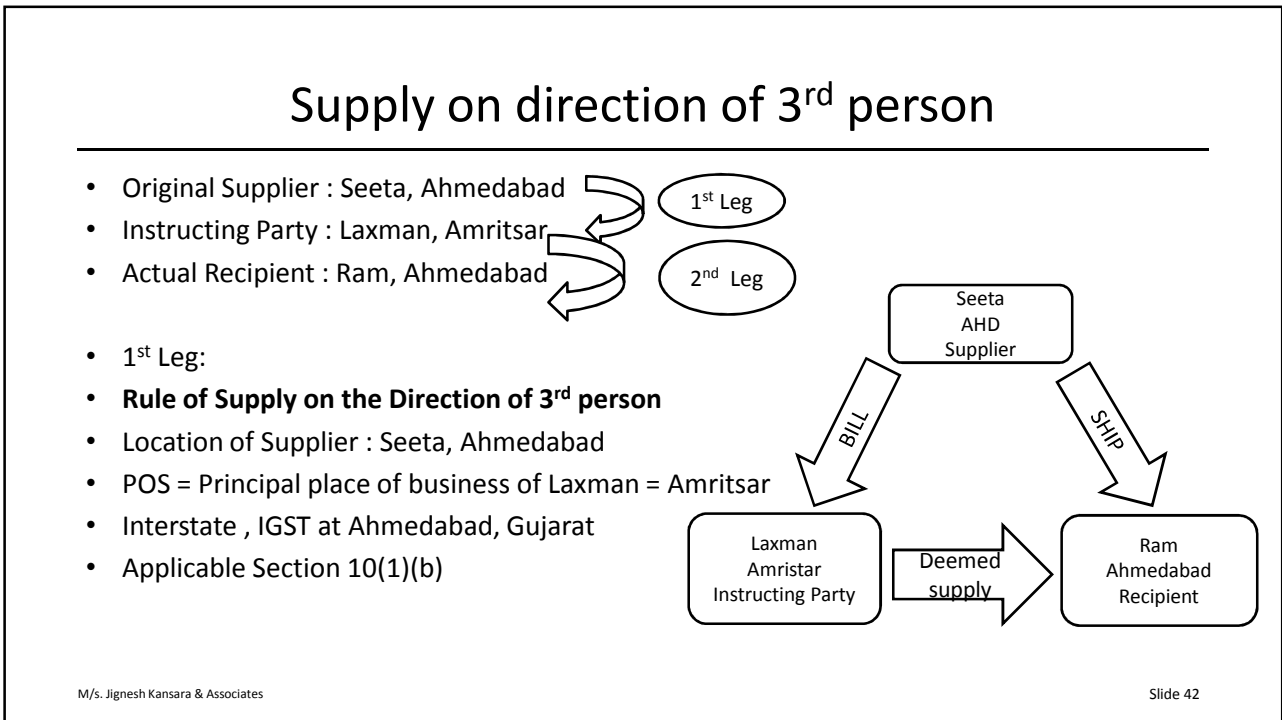
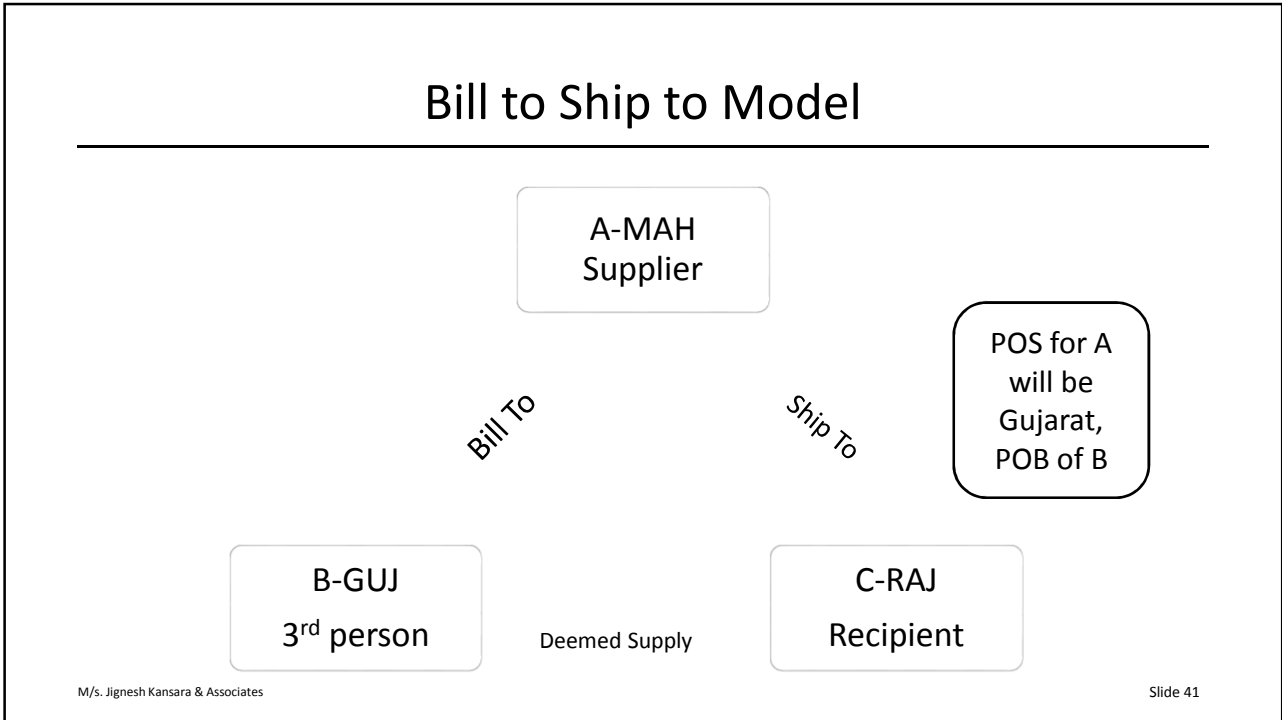
## POS Supply on direction of 3<sup>rd</sup> person <sup>10(1)(b)</sup>

Goods are delivered by the supplier to a recipient or any other person, **on the direction of a third person** whether acting as an agent or otherwise, **before or during movement of goods,**

Bill to  
Ship to

**either by way of transfer of documents of title to the goods or otherwise**

it shall be deemed that the said third person has received the goods and the place of supply of such goods shall be the **principal place of business of such 3<sup>rd</sup> person.**



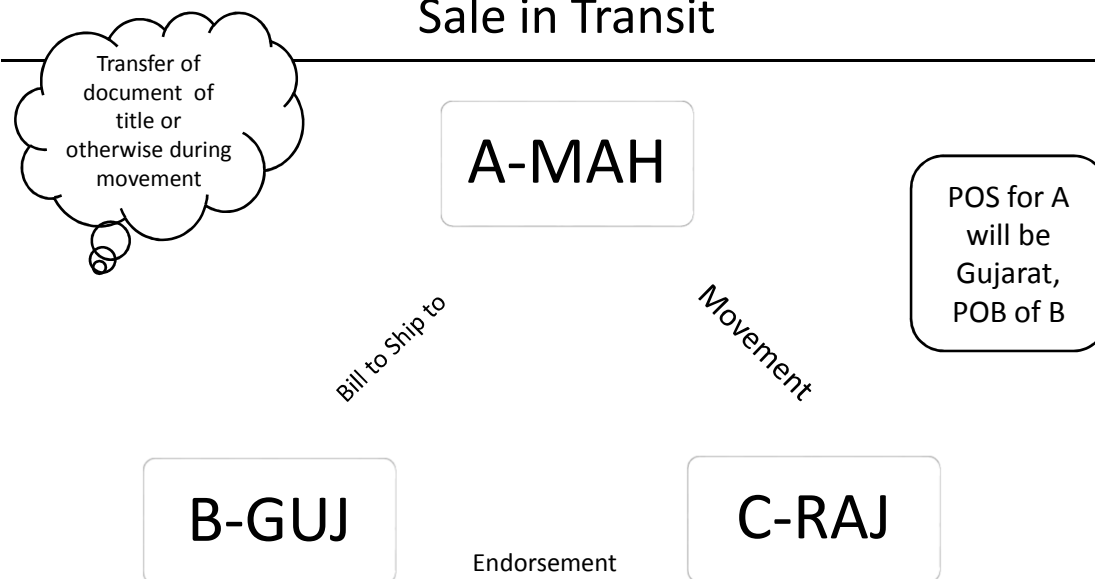
## Supply on direction of 3<sup>rd</sup> person

- 2<sup>nd</sup> Leg
- **Deemed Supply** between Laxman and Ram
- **Rule of Termination of Delivery Will apply.**
- POS = Place of Termination of Delivery = Ahmedabad
- Location of Supplier = Laxman
- IGST at Amritsar, Punjab
- Applicable Section 10(1)(a)

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## Sale in Transit

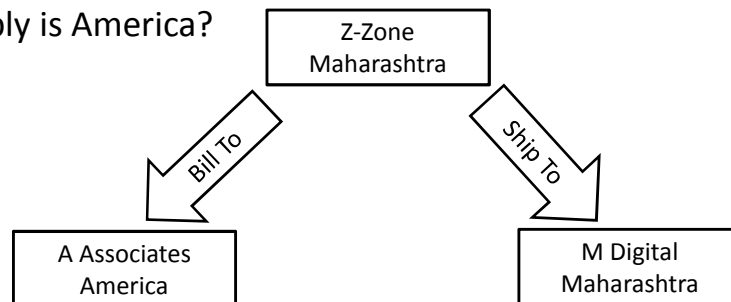


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## Supply on direction of 3<sup>rd</sup> person

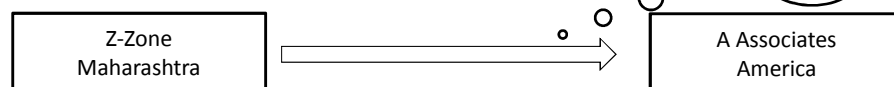
- Z-Zone in Maharashtra receives an order from A Associates in America to deliver 100 Laptops at M Digital in Maharashtra. **On application of section 10(1)(b) place of supply for Transaction between Z Zone and A Associates will be America.** The question arises will this transaction be taxed even if the place of supply is America?



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## First Limb



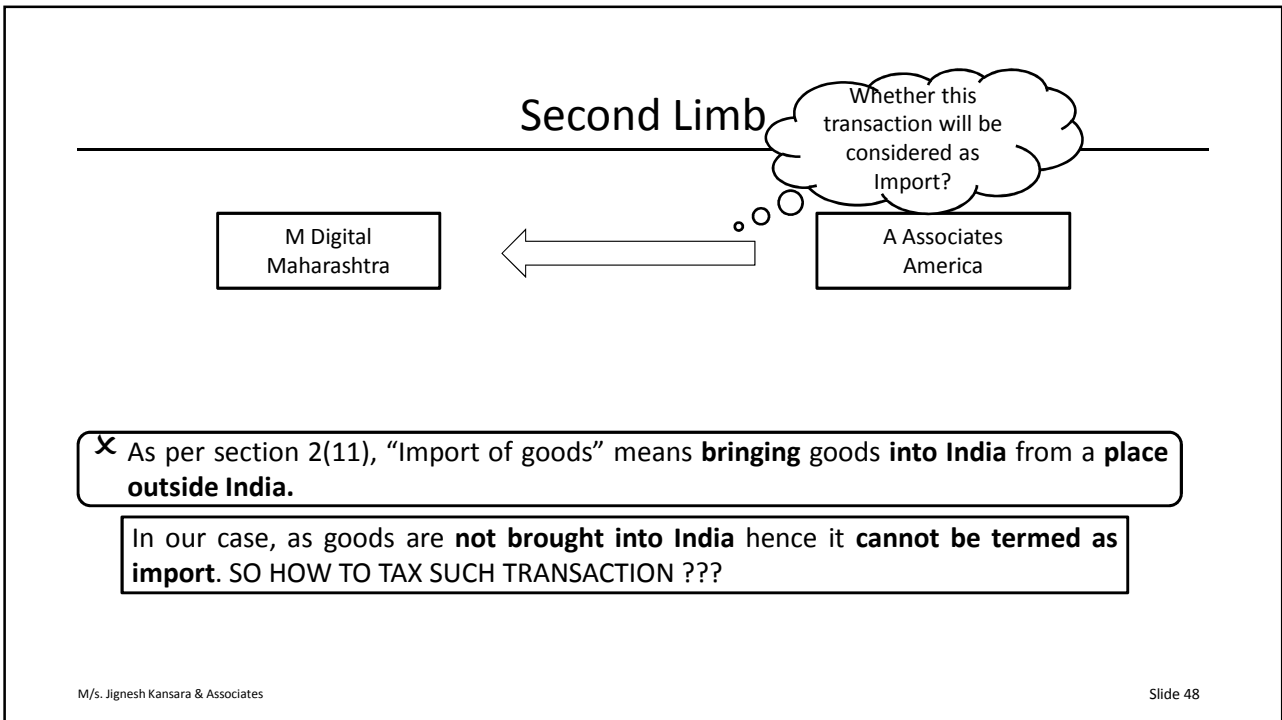
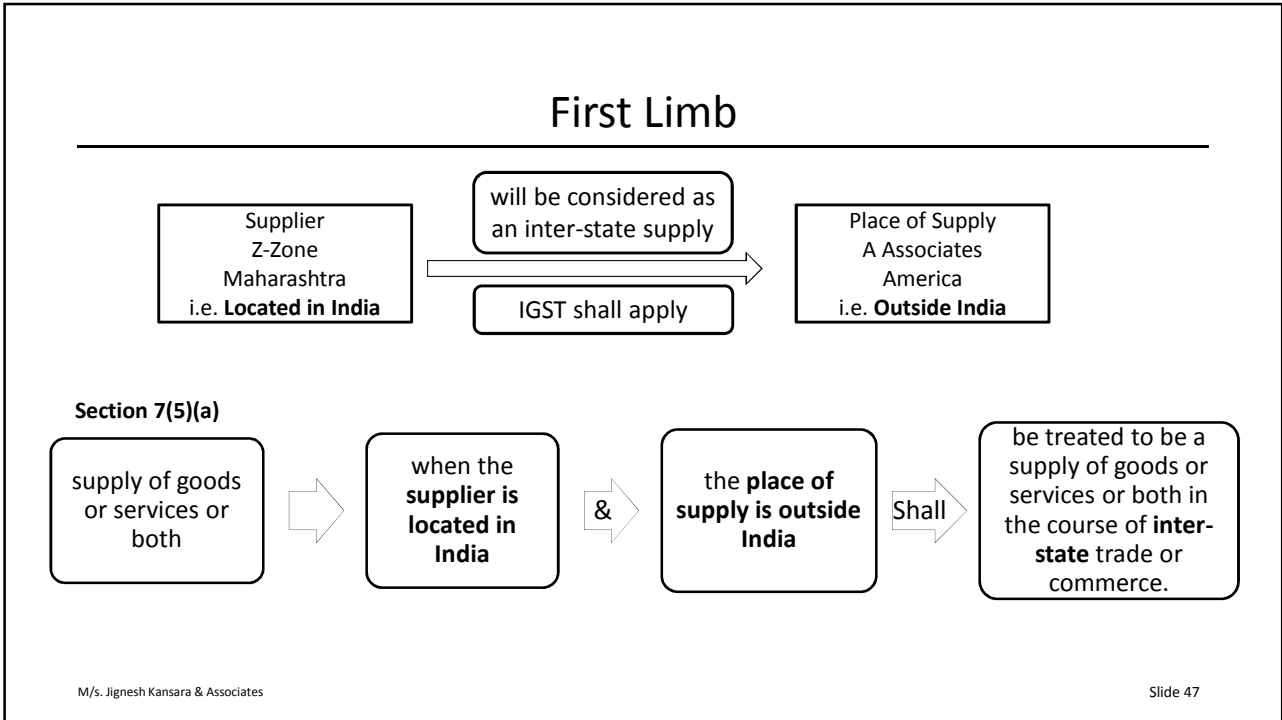
✗ As per section 2(5), "Export of goods" means **taking goods out of India to a place outside India.**

In our case, as goods are **not moving out of India** hence it **cannot be termed as exports.**

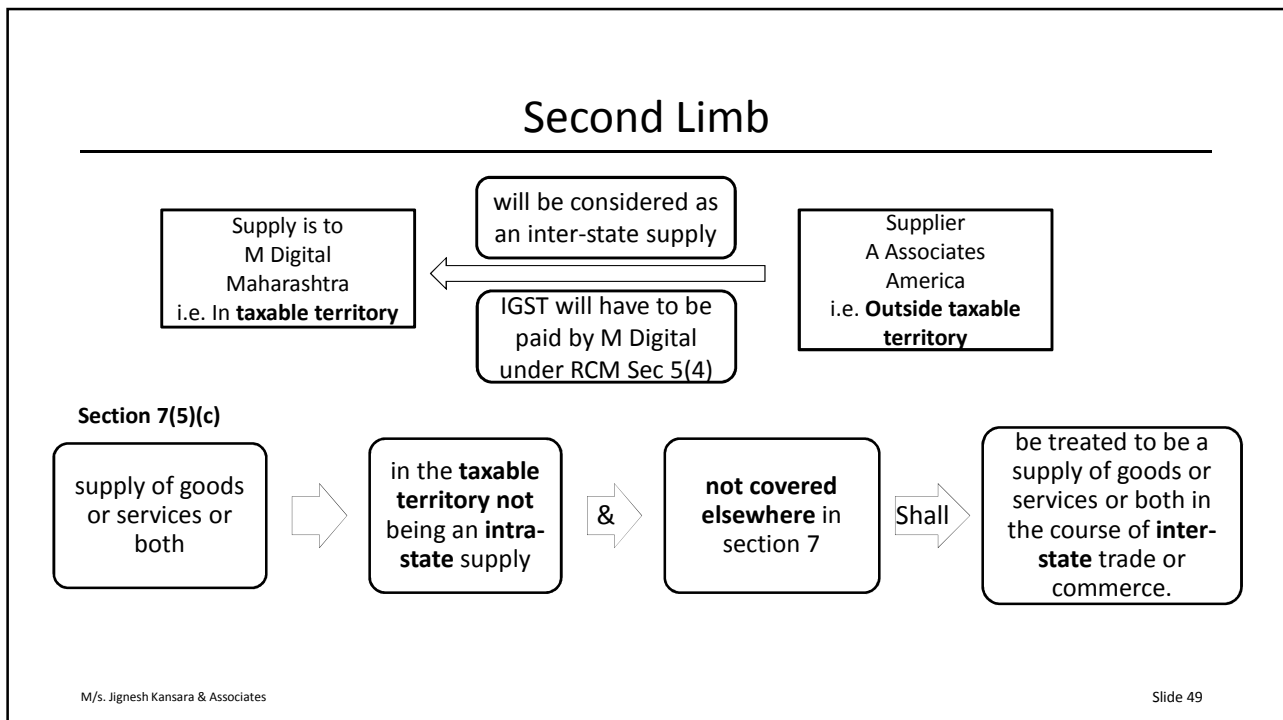
As per section 16, export of goods is a "Zero Rated Supply" and tax need not be levied on the same. **In our case as it is not export it cannot be zero rated. SO HOW TO TAX SUCH TRANSACTION ???**

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## POS: Supply does not involve movement of goods <sup>10(1)(c)</sup>

- Where the supply **does not involve movement of goods**, whether by the supplier or the recipient, the place of supply shall be the **location of such goods at the time of the delivery to the recipient.**
- **Example 1:** Rex Cars, Chennai, Tamil Nadu, opens a showroom in Mysore, Karnataka. They purchase a **pre-installed generator** at the premises from Rohan Generators in Mysore, Karnataka. POS ?

## POS: Supply does not involve movement of goods

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- **Location of supplier:** Mysore, Karnataka
- **Place of supply:** The supply of the generator does not require its movement. Hence, the **place of supply is Mysore, Karnataka**. This is an intrastate supply, and the taxes applicable are CGST and SGST.
- Example 2:
- A of Mumbai endorse warehouse receipts of Goods lying in Godown at warehouse In Chennai to B of Pune. POS ?
- This is case of **constructive delivery** without involving movement of Goods and therefore POS will be Chennai.

## POS: Goods are assembled/installed at site <sup>10(1)(d)</sup>

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- Where the goods are **assembled or installed at site**, the place of supply shall be the **place of such installation or assembling**.
- Rex Cars, Chennai, Tamil Nadu, opens a new branch in Hyderabad, Telangana. It purchases **a lift, to be installed at Hyderabad branch**, from Ron Lifts, Chennai, Tamil Nadu.

## Goods are assembled/installed at site

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- **Location of supplier:** Chennai, Tamil Nadu
- **Place of supply:** The lift is assembled and installed at Hyderabad, Telangana. Hence, **place of supply is Hyderabad, Telangana.**
- This is an Interstate supply, and the tax applicable is **IGST at Telangana.**

## POS: Goods supplied on board a conveyance <sup>10(1)(e)</sup>

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- Where the goods are supplied on board a conveyance (vehicle), such as a vessel, an aircraft, a train or a motor vehicle, the **place of supply shall be the location at which such goods are taken on board (loaded) i.e. Place of boarding such Goods.**

## Goods supplied on board a conveyance

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- Example: Rajdhani Express starts from Mumbai and Goes upto New Delhi. Salesmen of chocolate company located Baroda, boards Rajdhani at Baroda and sells chocolate all the way upto Delhi. POS ?
- **Place of boarding such Goods. i.e. Baroda.**
- **Location of Supplier: Baroda**
- **CGST + GGST (Gujarat GST) payable at Gujarat.**

## Goods supplied on board a conveyance

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- M/s ABC Limited of Delhi supplies goods at Delhi to M/s Spice Air Limited for consumption on board air flight going from Delhi to Kolkata. The crew served the goods when the flight was above Patna. Determine the place of supply and which taxes would be levied under GST ?
- **Goods were loaded on Flight at Delhi – Place of Supply-Delhi.** Since it is Intra-State supply – **CGST & SGST** would be levied **at Delhi**

## POS Domestic Goods : Residuary Method <sup>10(2) IGST</sup>

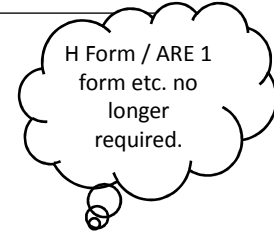
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- Where the place of supply of goods **cannot be determined by Section 10(1)** the place of supply shall be determined in **such manner as may be prescribed.**
- No such rules are prescribed till date

## **Rules for determining “Cross Border Supply of Goods” (11 of IGST)**

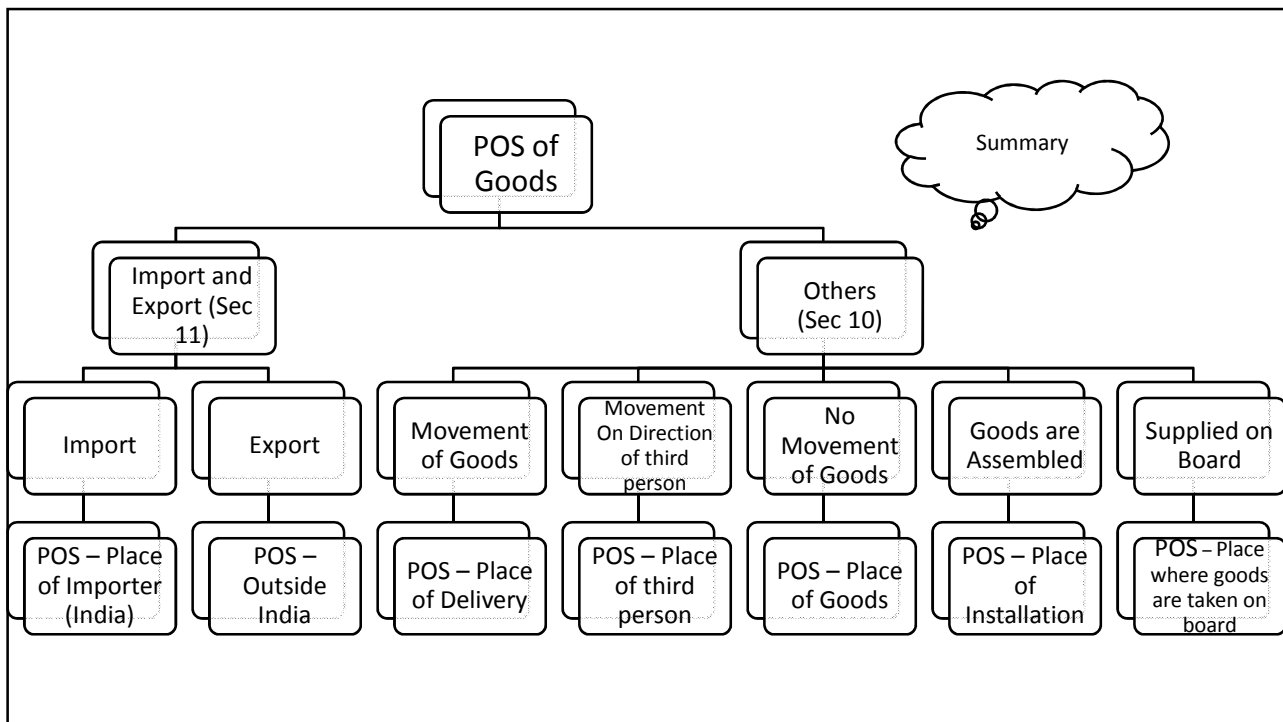
## Cross Border POS of Goods Import / Export <sup>11 IGST</sup>

Nature of Supply	Place of Supply
Goods Imported into India	Location of Importer Always India. <b>(IGST applicable)</b>
Goods Exported from India	Location outside India (Zero Rated)



## IGST on Imports

- Valuation & Method of Calculation of IGST
- (Assessable Value as per Section 3 of Custom Tariff Act + BCD + **Anti-dumping Duty/Safeguarding Duty** as applicable)
- compensation Cess, if any also applicable
- When to Pay ?
- At the point when duties of custom are levied u/s 12 of CTA



## Rules for determining "Domestic Place of Supply of Services (12 of IGST)

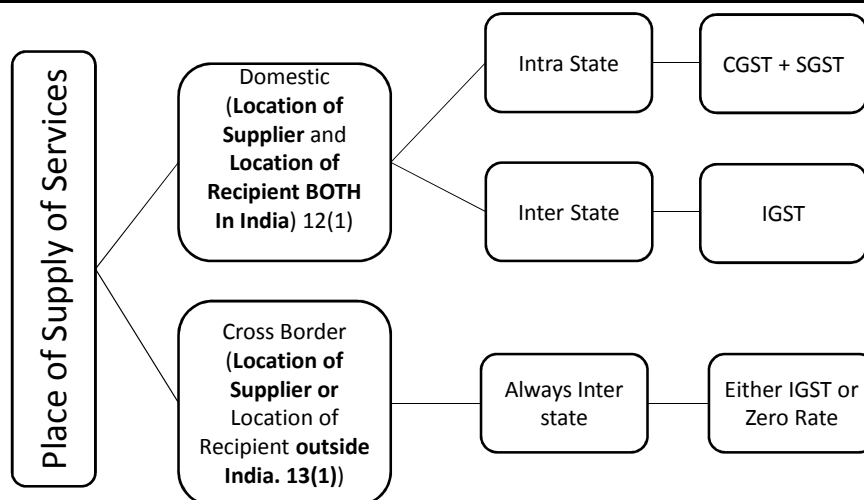
## Place Of Supply of Services

- The **rules** for determining the place of supply of services are **different from** the rules for determining the **place of supply of goods**.
- Whether POS of Service is similar to POPS ?
- POPS only for Service Provided / Received to / from outside India. (Cross Border Services)
- However due to Dual concept of GST, for POS even Maharashtra and Gujarat is Cross Border and therefore Rules for POS of Domestic Service Sec 12 IGST is Different from Rule for POS of Cross Border Services Sec 13 IGST

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## Place Of Supply of Services



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## POS of Service for different situations

Sr	Description of Service	Place of Supply of Services
1.	Basic Rule <b>(All Services except if specifically covered below)</b>	<b>Location of Recipient</b> , if he is registered If not registered, his <b>address on record</b> And if no address – <b>location of supplier</b>
2.	Service relating to Immovable Property/boat/vessel / Hotels	If Location of such Immovable Property / boat /vessel is a) within India then POS = <b>location of Immovable Property &amp;</b> b) If outside India : <b>Location of recipient</b>
3.	Specified Performance based Service Restaurant & Catering, Personal Grooming , Fitness, Beauty Treatment, Health Services including Cosmetic and Plastic Surgery.	Location where <b>services actually performed</b>

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## POS of Service for different situations

4	Services in relation to training and performance appraisal	To registered person , POS is <b>location of such registered person</b> <b>Else</b> Location where <b>Training Carried out.</b>
5	Services relating to admission to cultural, artistic, sporting, scientific, educational, entertainment event or amusement park	Location of such park/place/event
6	Services relating to organisation of a cultural, artistic, sporting, scientific, educational or entertainment event , conference, fair, exhibition, celebration or similar events and Sponsorship	(i) <b>B2B: Location of Recipient</b> (ii) Unregistered (B2C) and event held in India , place where event held (iii) Unregistered (B2C) and event held outside India, location of recipient.
7	Goods Transportation services (including by mail or courier)	Location of Recipient, if he is registered If not registered, place where goods handed over for transportation

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## POS of Service for different situations

8.	Passenger transportation service	Location of Recipient registered/ place of embarkation/ address as available/ location of supplier Based on facts
9	Service on board a conveyance, aircraft, train or motor vehicle	First scheduled point of departure of that conveyance
10	Supply of telecommunication service including data transfer/ broadcasting/ cable/ DTH	Fixed telecommunication lines etc.- Location of installation for receipt of service Mobile telecommunication and internet connection etc. – Location of recipient/ location of supplier etc.

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## Place of Supply of Service for different situations

11.	Banking & Financial services (including Stock broking services)	Where location of recipient available in records of the supplier – Location of recipient Where location of recipient not available – Location of supplier
12.	Insurance Services	Location of recipient, if he is registered  If not registered, Location of recipient as per record of supplier
13.	Advertisement service to CG/ SG/ LA/UT for identifiable states	Location in each state

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## Basic/ Residual Rule for POS of Domestic Service : 12(2)

SN	Supply made to	Place of supply
1	Registered Person <b>B2B</b>	Location of Registered Person
2	Other than Registered Person <b>B2C</b>	
A	Where recipient's <b>address is available</b> in records of supplier	Location of Recipient
B	Where recipient's <b>address is not available</b> in records of supplier	Location of Supplier

Registered Person ?  
GSTIN Holder of any state

CA Services are covered in this section

## POS: Domestic **Immovable Property** based services 12(3)

Services covered are;

### (a) Services **Directly in relation to Immovable property**

- E.g. Architects Services
- Interior Designer / Decorator
- Property Surveyor
- Engineers / Other Property Expert
- Estate Agent
- Grant of Rights to use immovable property (Rent)
- Co ordination of Construction Work. (Works Contract)

## POS: Domestic Immovable Property based services 12(3)

(b) **Accommodation** by Hotel, Inn, Guest House, Home Stay, Club or Campsite including House boat or any other vessel

(c) **Function** at Immovable property for **Marriage, Reception**, related matters, **Official, Social, Cultural, Religious or Business functions** including services provided in relation to such function

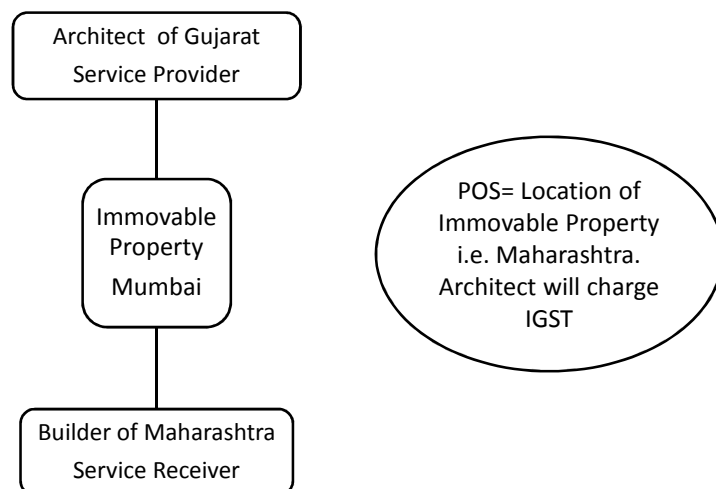
(d) Ancillary Services wrt (a) to (c) above.

Location of Property	POS
location at which the immovable property or boat or vessel is within India	Location of Immovable Property
If Location of Immovable Property outside India	Location of recipient

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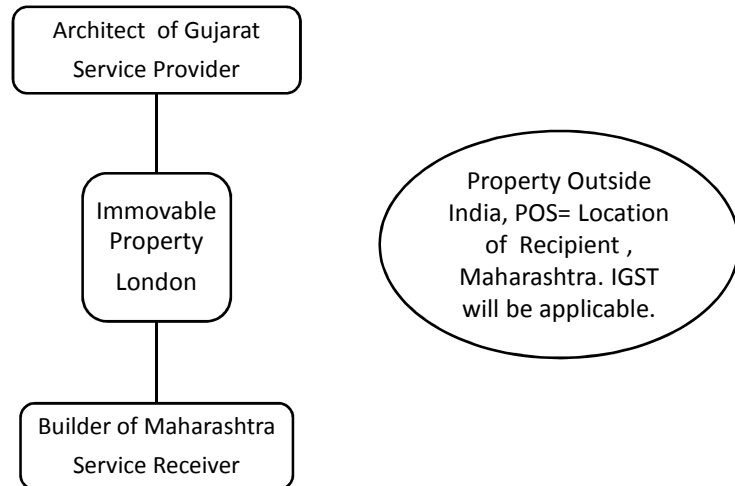
## POS of Immovable Property Based Domestic Services



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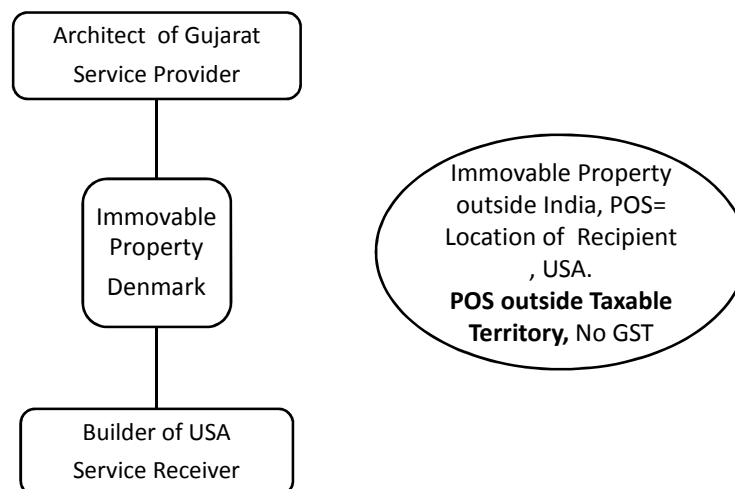
## POS of Immovable Property Based Domestic Services



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## POS of Immovable Property Based Domestic Services



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## Immovable Property Services located more than 1 state

Immovable property or boat or vessel is located in more than one State or Union territory

POS = respective States or Union territories, in proportion to the value for services separately collected

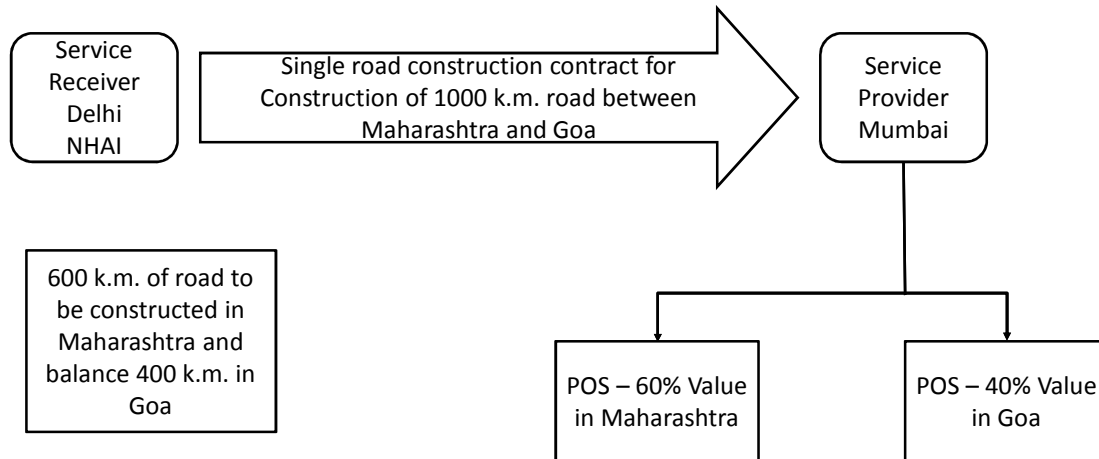
Or in terms of contract or agreement.

Or such other basis.

## House Boat Services cruising thru many states

- Cruise liner of Maharashtra owns a House Boat. Boat travelled from Maharashtra (2 days) to Goa (3 days), Karnataka (5 days) & Kerala (7 days). No Agreement in record.
- POS will be in all 4 states. Ratio will be 2:3:5:7
- For Maharashtra, SGST + CGST will be charged
- For other state, IGST will be charged.

## Immovable Property Services located more than 1 state



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## POS of Immovable Property Based Domestic Services : FAQs

Whether Section 12(3) will cover following services in relation to immovable property ?

- Hotel Pick up and Drop
- Health and Fitness Services
- Mandap Keeping Services / Decoration
- Repairs and Maintenance of Property
- Mining

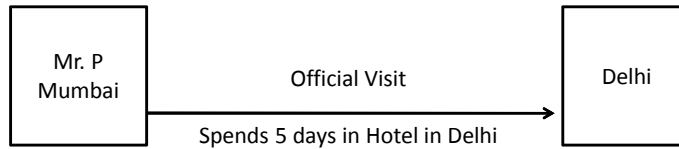
Yes, these services that have direct bearing /relation to on immovable property.

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## POS : Property based Service

- **Example:**



- Mr. P of Mumbai Registered only in Mumbai went to Delhi for Official visit. He spent 5 days in Hotel at Delhi
- Since POS in such type of transaction is Delhi and since location of service provider is also Delhi, it will be intra state sale and Hotel owner will charge Delhi CGST and SGST on this transaction.
- **Whether Mr. P can claim Credit of Delhi CGST / SGST ?**

## Tweet Reply

Sr no.	Question/Query	Reply
39. *	Is SGST of Rajasthan charged by supplier on purchase from Rajasthan can be utilize for payment of SGST in Madhya Pradesh?	SGST of one State cannot be utilized for discharging of output tax liability of another State.
41. *	Can one State CGST be used to pay another state CGST?	The CGST and SGST Credit for a State can be utilized for payment of their respective CGST/SGST liabilities within that State for the <b>same GSTIN only</b> .

Source reply of Questions by Tweets

The tweets received by @askGST\_Gol handle were scrutinized and developed into a short FAQ of 100 tweets.



## POS : Property based Service



- **Eligibility of ITC for MR. P**

POS	TAX	Service Recipient if Registered in Delhi	Service Recipient not Registered in Delhi
Delhi	CGST + SGST of Delhi State	Full ITC can be Claimed	NO ITC can be claimed

Conclusion: every unusual / new transaction has to be checked from POS to avail ITC

## POS : Domestic Performance based Services <sup>12(4)</sup>

### Services covered

Restaurant and catering services  
Personal grooming

### Fitness

Beauty treatment  
Health service including cosmetic and plastic surgery

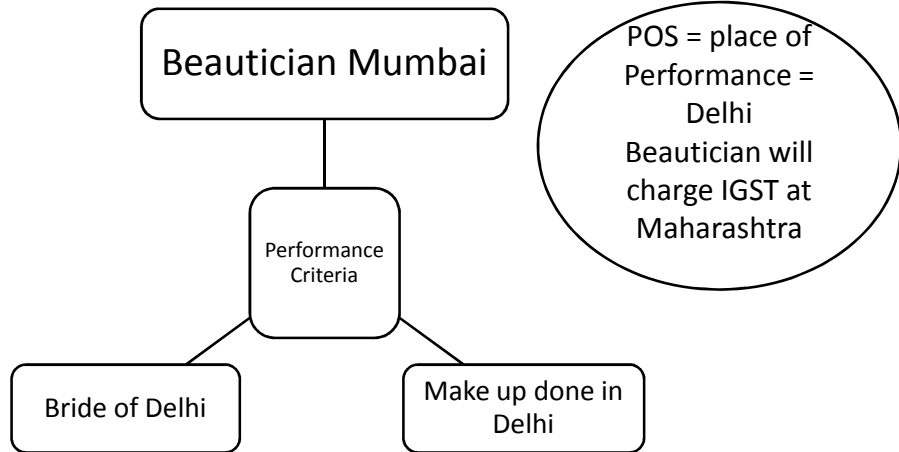
### POS

Location where Services are Performed.



## POS of Performance Based Service

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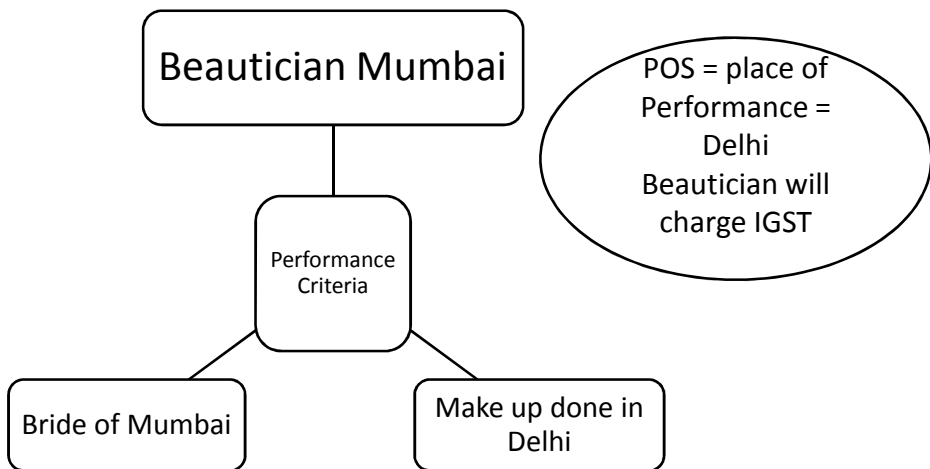


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## POS of Performance Based Service

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## POS of Domestic Training and Performance Appraisal <sup>12(5)</sup>

Recipient of Service	POS
Registered Person ( B2 B)	Location of Recipient
Un Registered Person (B2 C)	Location where Training / Performance Appraisal carried out.

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## POS of Domestic Admission Service <sup>12(6)</sup>

Services provided by **Admission to**

**Cultural, Artistic, Sporting, Scientific, Educational, Entertainment Event**

Or

**Amusement park or any other place**

POS = Place where Event is Actually held or Park located.

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## POS of Admission Service

- Live concert of Justin Bibber organised by ABCL Registered at Mumbai, attended by entrants who are resident of all over India. POS ?
- **POS will Mumbai.**
- **ABCL will charge SGST + CGST**

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## POS of Event Management Service <sup>12(7)</sup>

**Organisation** of a Cultural, Artistic, Sporting, Scientific, Educational or Entertainment event

**including conference, fair, exhibition, celebration** or similar events

services **ancillary to above**

**assigning of sponsorship** to such events

POS = as per next slide

Sound Recording = ancillary

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## POS of Event Management Service <sup>12(7)</sup>

Recipient of Service is	POS
<b>Registered Person</b> (B2 B) – event whether in India or outside.	Location of Recipient
<b>Un Registered Person</b> (B2 C) and event held <b>in India</b>	Place where event is actually held
<b>Un Registered Person</b> (B2 C) and event held <b>outside India</b>	Location of Recipient

### If Events held in more than One state for a consolidated amount

Supply will be treated as made in each state/UT in proportion to value of service separately collected or determined from terms of contract / agreement or on other basis prescribed. Sangeet Ceremony in Gujarat, Engagement Goa, Marriage in Rajasthan, Reception in Mumbai

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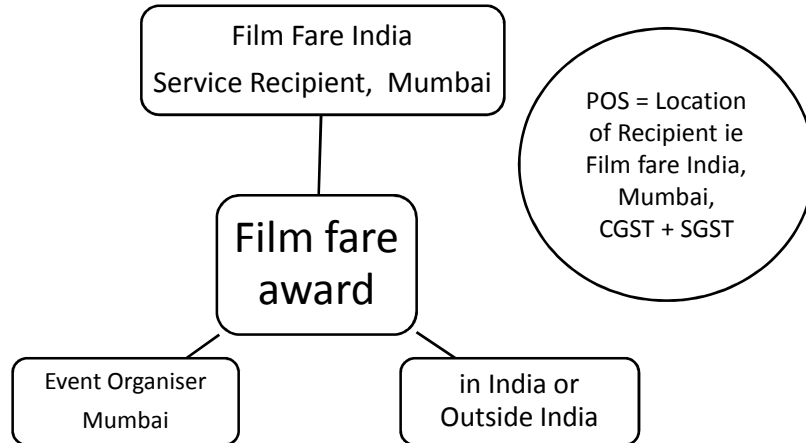
## 12(6) v/s 12(7)

12(6) – Admission	12(7)- Organising
Covers Only for <b>Admission</b> Service for Events	Covers <b>Organising</b> event / Event Manager Service
<b>Amusement Park</b> covered Such transactions are not covered.	Organising Amusement Park not covered Event Management services for <b>conference, fair, exhibition, celebration of similar events covered.</b>
Such transactions are not covered. Fees charged by Film Fare ( <b>Event Owner</b> ) for attending Film Fare Function will be covered here.	<b>Sponsorship</b> is also covered. Wizcraft – <b>Event Organiser</b> , Who is organising Film Fare Event will be covered here

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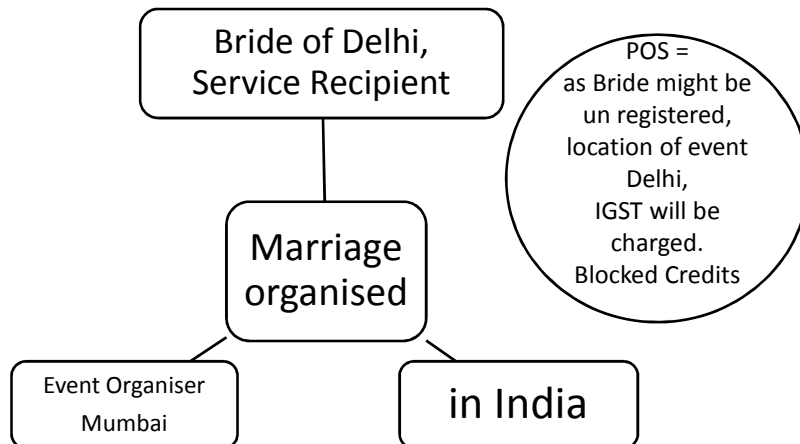
## POS of Event Management Service



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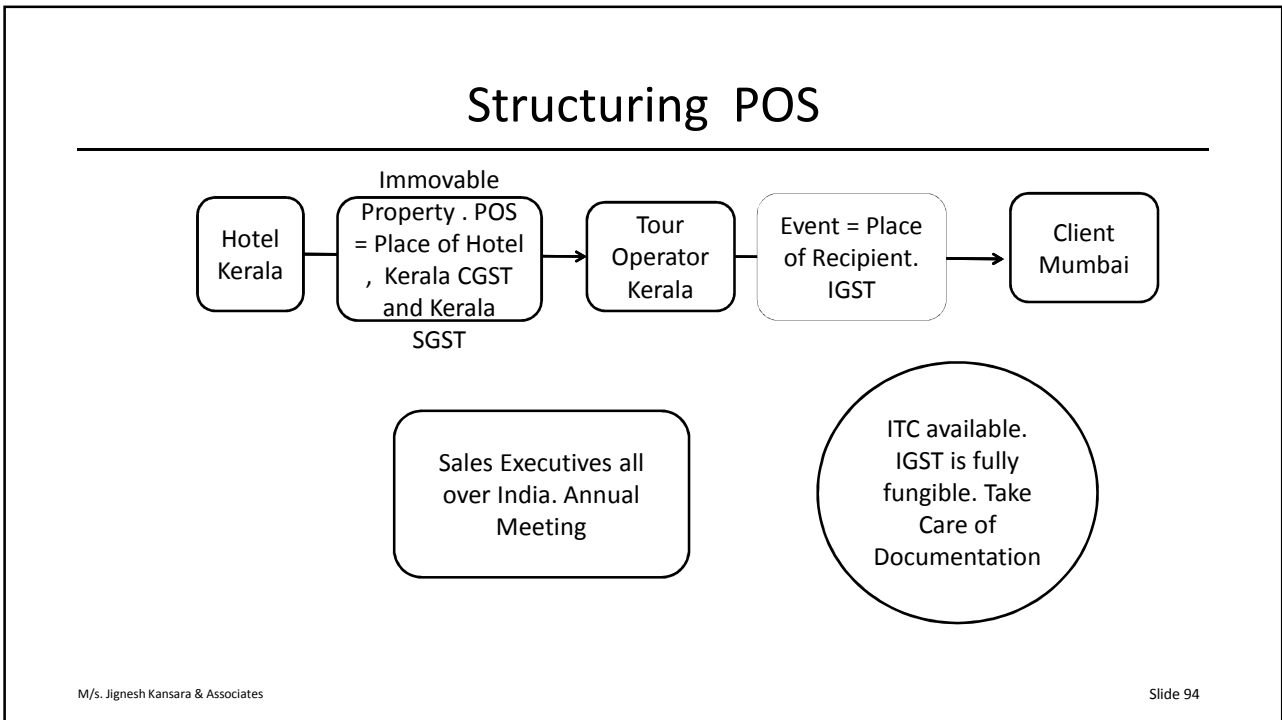
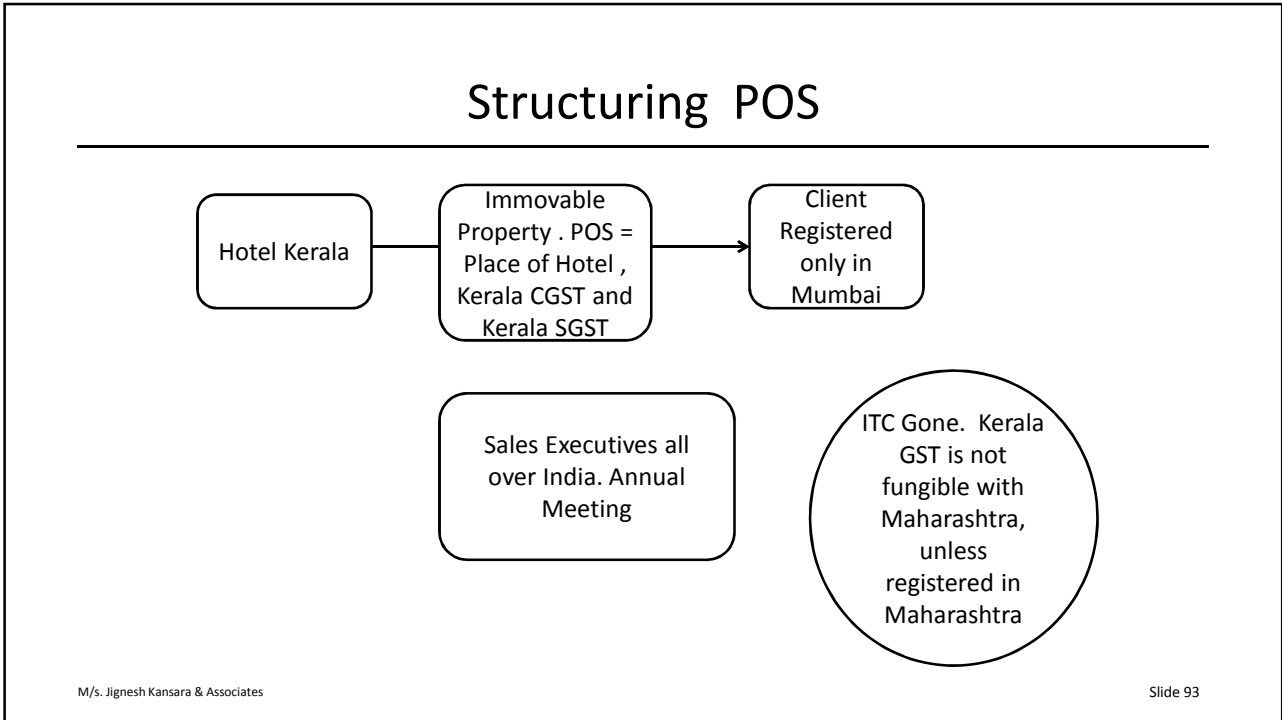
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## POS of Event Management Service



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## POS : Domestic Goods Transportation services <sup>12(8)</sup>

- Includes Transport by mail (Postal) or courier.

Recipient	POS
Registered Person (B2B)	Location of Recipient
Other than Registered (B2C)	Location at which Goods are handed over for Transportation

### In B2B

In case of GTA, RCM will apply. Depending upon POS 2.5 % CGST & 2.5% SGST or 5% IGST will be paid by Recipient

### In B2C

RCM will not apply, GTA will have to charge and pay GST as per POS.

## POS : Domestic Goods Transportation services <sup>12(8)</sup>

- Example  
X Transporter, Mumbai has raised Invoice of GTA service of Rs. 10000 on Reliance Mumbai
- **POS = Location Recipient, Maharashtra, 2.5% CGST and 2.5% SGST will be paid by Reliance on RCM basis**
- If Transporter located in Gujarat then on same Transaction 5% IGST will be paid by Reliance on RCM basis.



## POS : Domestic Passenger Transportation <sup>12(9)</sup>

Recipient	Point of Embarkation	POS
Registered Person (B2B)	Known	Location of Registered Person
Other than Registered (B2C)	Known	Place where the Passenger embarks on the conveyance for a continuous journey

**Return Journey will be treated as separate journey. Bom-London-Bom. (London-Bom leg will not be covered under GST)**

If Point of Embarkation is not Known and Right of Passage is given, then POS will be as per Default Rule 12(2)

## POS : Domestic Passenger Transportation <sup>12(9)</sup>

- Illustration
- Neeta Travels Chennai provides bus tickets to Mr X a unregistered person for commuting from Chennai to Mumbai via Bangalore
- **POS Place of embarkation i.e. Chennai**
- Return Journey will be treated as separate journey and POS has to determined Separately.
- Neeta Travels Mumbai provides Staff Bus Service to M/s XYZ a registered person of Mumbai for commuting staff from Gujarat to Mumbai
- **POS will be Location of Registered Person i.e. Mumbai**

## POS : Domestic Services Supplied on board a conveyance

12(10)

- Including Vessels, Aircraft, Train, Motor Vehicle
- POS - **First schedule point of departure** of the conveyance on that journey
- Taj Foods Limited has rendered catering service on Hoping Flight from Delhi to Gujarat to Goa to Mumbai. Food were served when flight was in air at Gujarat. What will be POS ?
- **POS will be Delhi.**

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## POS: Domestic Telecommunication Services <sup>12(11)</sup>

By way of fixed telecommunication line, leased circuits, **internet leased circuits, cable or dish antenna**

- Location of telecommunication line, leased circuits, internet leased circuits, cable or dish antenna is **installed** for receipt of services

**Post paid mobile** connection for telecommunication and internet

- Location of **billing address** of recipient of service on record of supplier of service

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## POS: Telecommunication Services 12(11)

Pre paid mobile connection for telecommunication, internet and direct to home television services through **Voucher** or any other means

- **Selling agent/re seller/distributor of SIM card or recharge voucher:**
- **Address of selling agent/re-seller/distributor** as per the records of the supplier at the time of supply
- **Any person to the final subscriber:**
- **Location where such pre-payment is received or where such vouchers are sold**

## POS: Telecommunication Services 12(11)

Prepaid service availed or **recharge made through internet banking** or other electronic mode of payment

- **Location of recipient of service** on record of the supplier of services

If not covered in (a), (b) and (c) above

- **Address of the recipient** as per records of the supplier of the service

Where the **address** of the recipient as per records of supplier of service **is not available**

- Location of the supplier of service. **Is it Possible Legally / Non KYC Customer ?**

## POS : Domestic Banking & Financial services <sup>12(12)</sup> (including stock broking services)

Type of Supply	POS
Where Location of recipient available in supplier's record	Location of Service recipient
Where Location of receiver not available in supplier's record	Location of Supplier

HDFC Bank Mumbai gives services to Reliance which has New Delhi as its address on HDFC records

**POS = Delhi, Inter state, IGST**

HDFC Bank Mumbai gives DD to Mr. X and Address of Mr. X is not available on HDFC records

**POS = Mumbai, Intra State, CGST + SGST**

## POS Domestic Insurance Service 12(13)

Supply to	POS
Registered Person B2 B	Location of Registered Person
Other than Registered Person B2C	Location of Recipient as per Insurance Company Records.

## Supply of Domestic advertisement services to Government 12(14)

---

Advertisement Service to CG, SG, Statutory Body, Local Authorities

**POS in each state** and value of supply proportionate to amount attributable for dissemination in each State **as per Contract**

in **absence of contract** on any other basis as **may be prescribed**

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## Rules for determining "Cross Border Supply of Services (13 of IGST)

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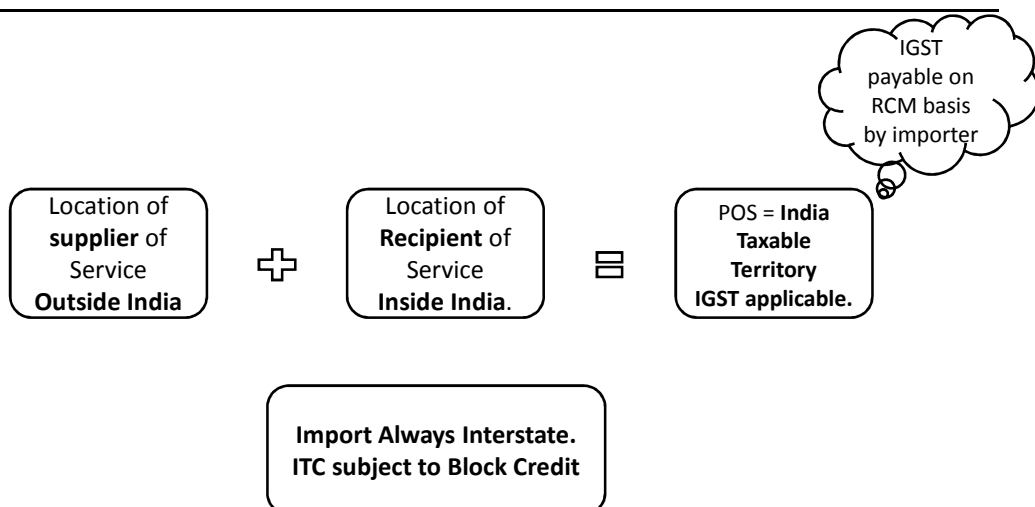
## POS Cross Border Services

- Why we need Separate Rules for Cross Border / Import of Export of Services ?
- RCM applies on Importing of Services.
- **If POS is India (Taxable Territory), RCM applies.**
- If POS is outside India, No GST
- Registration of Recipient is not Relevant Criteria.

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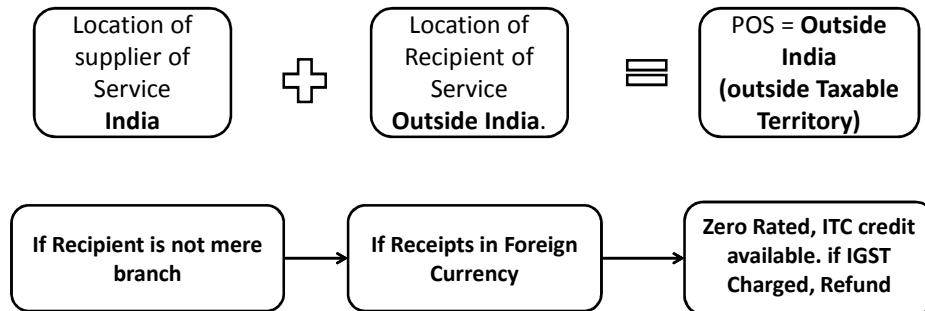
## Import of Service



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## Export of Service



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## POS-Cross Border Service for different situations

Sn	Description of Service	Place of Supply of Services
1.	Basic Rule (All Services Except if specifically covered below)	Location of Service Recipient If Address not available then location of Supplier Export of Service will not be Taxed Import of Service will be Taxed
2.	Service Requiring Presence of Goods / Recipient	Location of Performance of Service.
3.	Services relating to immovable property	Location of Immovable Property

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## POS-Cross Border Service for different situations

Sn	Description of Service	Place of Supply of Services
4.	Service Relating to Events / Organising Event	<b>Location of Event</b>
5.	Service <b>(2, 3 and 4)</b> above supplied at more than one location including location in Taxable Territory (India)	Location in <b>Taxable Territory</b>
6.	Service <b>(2, 3 and 4)</b> above supplied at more than one State or Union Territory (UT)	Respective State / UT Value: Proportion to value of service separately or collected or based on contract.

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## POS-Cross Border Service for different situations

Sn	Description of Service	Place of Supply of Services
7	Banking Service to A/c holders / Intermediary Services / Hiring of means of Transport (excl aircraft)	<b>Location of Service Provider.</b>
8	Goods Transportation Service <b>(Other than mail or Courier)</b>	Place of Destination of Goods.
9	Passenger Transportation Services	Place of <b>embarkation for continuous journey.</b>
10	Service on board a conveyance	<b>First schedule point of departure of conveyance.</b>

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## General Rule: Place of Supply of Cross Border Service 13(2)

SN	Description of Service	Place of supply
1	All services except if specifically covered below	<p><b>Location of Recipient</b></p> <p>If address not available, then <b>location of supplier</b></p> <p>First apply Special Rules (Section 13(2) to Section 13(12)) and if special Rule fails, we can apply this general rule at the end.</p>

## POS : Cross Border Services – Goods Physically made available 13(3)(a)

Service Supplied in respect of **Goods**

Which are required to be **made physically available in order to Provide Service**

**POS = location where services actually performed**

e.g. Repairs, Maintenance, Storage & Warehousing, Erectioning, Cargo handling, Courier Services, Technical Testing & Analysis of Goods, Transportation of goods by mail or courier

## POS: Cross Border Services -**Goods Physically made available**

---

- Exception :
  1. Service Provided remotely by electronic mode  
(e.g. **Software issues handled through Team Viewer**)  
**Location of goods at the time of supply of service** will be POS
  2. Goods temporarily imported into India for Repair and re-exported after repair.
    - **POS = (Default Rule) = Location of service receiver**
    - Location of service provider, where location of service recipient not available

## Counter Part of 13(3)(a) in Section 12 ?

---

- Under which Sub Section following transaction will fall if SR and SP both are in India.
  - Cargo Handling
  - Ware Housing
  - Technical Testing

**Ans - Default Rule of 12(2) WILL APPLY.**

## POS Cross Border **Services** Requiring **Physical Presence** 13(3)(b)

Service supplied to Individual

**Physical Presence of Recipient must for supply of Service**

**POS = location where services actually performed**

E.g. Beauty treatment, Coaching classes, Cosmetic Surgery, Plastic Surgery, Health & Fitness Centre, classroom teaching, Massage/Spa, Personal grooming, Restaurant service, Personal security services, Photography service

## Counter Part of 13(3)(b) in Section 12 ?

- Under which Sub Section following transaction will fall if SR and SP both are in India.

Personal Grooming

Health & Fitness

Beauty Treatment

**Ans - Rule of 12(4) WILL APPLY.**

## POS Cross Border **Immovable Property** Service 13(4)

---

- ✓ Services **directly in relation to Immovable Property** like
- ✓ Real Estate Service
- ✓ Accommodation by Hotel, Inn, Guest House, Club, Campsite
- ✓ Grant of rights to use Immovable Property
- ✓ Services for carrying out or co-ordination of construction
- ✓ Architect Service
- ✓ Interior Decorator

**POS = location where Immovable Property is located or intended to be located.**

## Counter Part of 13(4) in Section 12 ?

---

- Under which Sub Section Immovable Property Related Service will fall if immovable property is located in India.

**Ans - Rule of 12(3) WILL APPLY.**

## POS : Cross Border Service – Event – Event management 13(5)

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## POS Cross Border Services more than one location 13(6)

---

### Services covered :

Cross Border Services of Goods Physically made available 13(3)(a)

Cross Border Immovable Property Service & 13(4)

Cross Border Service – Event – Event management 13(5)

### Condition:

Aforesaid Services are supplied in more than one location, **including a location in taxable territory.**

POS= Location in Taxable Territory.

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## Counter Part of 13(5) in Section 12 ?

---

- Under which Sub Section Admission to event Service and Organising event will fall if event to be held in India.

**Ans – For Admission to Event Rule 12(6) will apply  
For Organising Event Rule 12(7) will apply**

## Location in Taxable Territory

---

- X Ltd Indian firm located in Mumbai provides technical testing of goods to an overseas firm ABC PLC (Singapore ) for a consolidated price of Rs 1 Crore and **testing is carried out in Maharashtra(30%) and Colombo(70%)**. What is POS in this case?
- Location in Taxable Territory i.e. India, (Maharashtra)

## POS Cross Border Services more than more than 1 state 13(7)

---

**Applicability of Section:** Services referred to Section 13(3), 13(4) or 13(5) are supplied in more than 1 state or UT

**What will be POS?:** Each respective state or UT on Proportion Basis.

**How to work out Value of Supply:** Value shall be proportioned to each state in terms of contract or agreement or on reasonable basis as may be prescribed.

## POS Cross **Border** Services more than more than 1 state 13(7)

---

Illustration.

XYZ INC. (A foreign Company) is hosting Musical events in India. Wizcraft Ltd is appointed as Organiser for these events. Events will be held at Mumbai, Gujarat and Goa for lump sum price of Rs. 5 Crore. POS?

**Ans: Each respective State or UT as per Contract / as may be prescribed.**

## Place of Supply of Specified Service Section 13(8)

### Type of Services

- Services provided by a **banking company , or financial institution, or a non-banking financial company to account holders;**
- **Intermediary services;**
- Service consisting of hiring of means of transport, other than aircraft and vessels except yachts, upto a period of one month

### POS:

Location of Supplier of Service

### Implication:

If Services Provided from Abroad, POS outside India, no GST

If Services Provided from India, POS = India, GST applicable.

## POS specified Banking Service 13(8)(a)

Sr no.	Type of Services	POS and Taxability
1	operation of bank a/c., lending, deposits, safe lockers, money transfer, etc. provided to account holders.	Location of SP i.e. India. IGST will apply.
2	Service to Non Account holders E.g. financial leasing, merchant banking services, Securities and FX broking, FX purchase or sale, asset management, depository services, advisory and other auxiliary financial services, banker to an issue service	Section 13 (8)(a) will not apply as provided to Non Account holders. Basic rule Section 13(2) will apply. i.e. location of service recipient to apply  POS outside India.



## Intermediary

---

Section 2(13) IGST - “Intermediary” means a broker, an agent or any other person, by whatever name called, who **arranges or facilitates the supply of goods or services or both, or securities**, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account

## Important aspect of Intermediary

---

- **arranges or facilitates** supply of goods or services or both, or securities between two more persons. E.g. Stock Broker, Adatiya
- **Two supplies** are generally involved:
  - Supply between the **Principal and the third party**; and
  - Supply of **Intermediary’s own service to his principal** – generally for a fee or commission;
- **cannot alter** the nature or value of supply

## Important aspect of Intermediary

- consideration for an intermediary's supply is **separately identifiable** from the main supply that he is arranging and is in the nature of fee or **commission** charged by him
- The **test of agency** must be satisfied between the principal and the agent i.e. the intermediary

## POS Intermediary Services 13(8)(b)

Taxing  
Resident and  
Non Resident  
are Tax Free

Sr no.	Type of Services	POS and Taxability
1	<b>Commission Agent Located in India</b> and facilitating selling goods / services abroad.	<b>POS = Location of Supplier of Services India and Taxable</b>
2	Commission Agent <b>located in USA</b> and facilitating selling goods in India.	<b>POS = Location of Supplier of Services Outside India No GST</b>

## Cross Border POS Other Supplies

Description	Place of Supply	Example
Goods Transportation Services (Other than mail or courier)	<b>Place of Destination of Goods</b> 13(9) IGST	APL Liner provides crude transportation from Dubai to BPCL India  POS = Destination = India. Within taxable territory of India and hence liable to GST)
Passenger Transportation Services	Place of <b>embarkation for continuous journey</b>  13(10) of IGST	Hoping Flight from USA to Germany landed in Chennai and then to France.  POS = Starting Point = USA outside taxable territory and hence not liable to GST)

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## Cross Border POS Other Supplies

Description	Place of Supply	Example
Services on board a conveyance eg Ship, Aircraft, Train etc	Location of <b>first schedule point of departure of the conveyance</b> <b>13(11)</b>	A video game or movie on demand is provided as on board entertainment during Kolkata – Delhi leg of Bangkok –Kolkata-Delhi Flight.  POS = Bangkok (outside taxable territory and hence not liable to GST)

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## Online information and database access or retrieval services OIDAR

- **Section 2(17) of IGST Act defines “Online Information and database access or retrieval services” to mean:**
- **Services** whose delivery is **mediated by information technology** over the **internet** or an **electronic network** and the **nature** of which renders their supply **essentially automated** and **involving minimal human intervention** and **impossible to ensure** in the **absence of information technology** and **includes electronic services** such as,—
  - advertising on the internet
  - providing cloud services
  - **online gaming**
  - digital data storage
  - online supplies of digital content (movies, television shows, music and the like)
  - providing data or information, retrievable or otherwise, in electronic form through a computer network
  - provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet

## OIDAR 13(12)

POS = Location  
of Recipient

Person receiving OIDAR services **deemed to be** located in **Taxable Territory** (i.e. India)

if any 2 of  
the non-  
contradictory  
conditions  
satisfied viz. :

- location of address presented by SR via internet is in TT;
- credit card /debit card/ store value card/ charge card/ smart card/ any other card by which SR settles payment has been issued in TT;
- SR's billing address is in TT;
- Internet Protocol [IP] address of device used by SR is in TT;
- SR's bank account used for payment maintained in TT;
- country code of SIM card used by SR is of TT;
- location of SR's fixed land line through which service is received by person, is in TT

## Relevant Section Domestic vis-à-vis Cross Border

Type Service	Relevant Section of POS for Domestic Services	Relevant Section of POS for Cross Border Services	Type Service	Relevant Section of POS for Domestic Services	Relevant Section of POS for Cross Border Services
Immovable Property Related Service	12(3)	13(4)	Transportation of Goods other than mail or courier	12(8)	13(9)
Restaurant service	12(4)	13(3)(b)	Transportation of Goods by mail or courier	12(8)	13(3)(a)
Personal grooming	12(4)	13(3)(b)	Passenger Transportation	12(9)	13(10)
Health & Fitness	12(4)	13(3)(b)	Services supplied on board a conveyance	12(10)	13(11)
Beauty Treatment	12(4)	13(3)(b)	Intermediary Services / Stock Broker Services	12(2)	13(8)(b)
Cargo Handling	12(2)	13(3)(a)			
Warehousing	12(2)	13(3)(a)			
Technical Testing	12(2)	13(3)(a)			
Admission to Event	12(6)	13(5)			
Organising Event	12(7)	13(5)			

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## Relevant Section Domestic vis-à-vis Cross Border

Type of Service	Relevant Section of POS for Domestic Services	Relevant Section of POS for Cross Border Services
Banking and Financial Services to Account holder	12(12)	13(8)(a)
Banking and Financial Services to any other person	12(12)	Check whether 13(2)
Services consisting of hiring of means of transport including yachts but excluding aircrafts and vessels, up to a period of one month	12(2)	13(8)(c)
Insurance Services		12(13)

M/s. Jignesh Kansara &amp; Associates

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## Supply to SEZ / SEZ Developers

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- As per Section 16 of the IGST Act , **supply** of goods or services or both **to** a **Special Economic Zone developer** or a **Special Economic Zone** unit has been **rated as zero rated supply**.
- Option Available with supplier supplying to SEZ

Option 1

- supply under bond or Letter of Under Taking without payment of IGST and claim Input Tax Credits

Option 2

- Make supplies on payment of IGST and claim refund of taxes paid.

## Supply from SEZ / SEZ Developers

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- All Goods and Services provided from a unit operating from SEZ to a business in Domestic Tariff Area (DTA) is considered as an import

Supply of Goods made from SEZ to DTA

- BCD and IGST will be payable Recipient of Goods

Supply of Services from SEZ to DTA

- IGST shall be payable on such supplies on Reverse charge basis by Importer

## High Seas Supply

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- Sale taking place by transfer of documents of title to goods before goods are cleared from customs is known as High Seas Supply.
- As per Section 7(2) of the IGST Act, supply of goods in the course of import into the territory of India, till they cross the Customs frontiers of India shall **be deemed to be a supply in the course of Interstate trade or commerce.**
- **Sale in the course of import before crossing the Customs frontier (HSS) would be subject to IGST.**

## High Seas Supply

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- Further as per Section 5(1) of the IGST Act, the IGST on the goods imported into India shall be levied and collected in accordance with the provisions of Section 3 of the Customs tariff Act 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962.
- **Issue Involved: Whether Same Transaction is taxed Twice as High Seas Sales and Import ?**

## High Seas Supply

Sr no	Particulars	Remark	Taxability
1	High seas Sales 200 Nautical Miles from Base line	No Men's Land	No GST
2	Form 12 Nautical Miles to 200 Nautical Miles	Exclusive Economic zone	Whether GST can be levied ?
3	Upto 12 Nautical Miles from base Line	Territorial Waters	GST

**How to demonstrate Sales has taken place within or beyond 200 Nautical Miles ???**

## POS Dilemma ?

- Section 9 of IGST
  - a) Notwithstanding anything contained in this Act, where the **location of supplier is in the territorial waters, the location of such supplier OR**
  - b) Where the **place of supply is in the territorial waters, the place of supply, shall for the purpose of this Act, be deemed to be in the coastal state or union territory where the nearest point of the appropriate baseline is located.**
- If POS is say ONGC Ankleshwar, Close to Gujarat baseline, Gujarat will be SGST portion.
- Section 11 IGST
 

The place of supply of goods,— (a) **imported into India shall be the location of the importer;**

**Which POS shall prevail 9 or 11????**



## Tweets

Sr no.	Question/Query	Reply
97. *	Whether IGST would be levied twice on high seas sales and second on custom clearance	<b>IGST shall be levied once only on import.</b>

Source reply of Questions by Tweets

The tweets received by @askGST\_Gol handle were scrutinized and developed into a short FAQ of 100 tweets.

## Contact Us

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