


**REFRESHER COURSE ON GST**



**Organized by  
WIRC of ICAI**



**PRESENTED BY**  
 **RAJIV LUTHIA**

**AN INVESTMENT IN KNOWLEDGE PAYS THE BEST RETURN**

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**COVERAGE**

- **DEFINITION OF INTER & INTRA STATE SUPPLY**
- **PRINCIPLES OF DETERMINING SUPPLY**
- **PLACE OF SUPPLY**
- **RELATED TRANSITIONAL PROVISION**



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# DEFINITION OF INTER & INTRA STATE SUPPLY and PRINCIPLES FOR DETERMINING SUPPLY

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## Place of supply

- Section 2(86) of CGST Act .... “ Place of Supply” means place of supply as referred in Chapter V of IGST Act
- Section 2(64) of CGST Act.... “Intra State supply of Goods” shall have meaning as assigned to in section 8 of IGST Act
- Section 2(65) of CGST Act.... “Intra State supply of Service” shall have meaning as assigned to in section 8 of IGST Act”

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### Section 7 (1) & (2) - IGST - Supply of Goods in course of Inter State trade or commerce

- Subject to the provisions of section 10, supply of goods, where the **location of the supplier and the place of supply** are in—
  - a) two different States;
  - b) two different Union territories; or
  - c) a State and a Union territory,
 shall be treated as a supply of goods in the course of **inter-State** trade or commerce.
- Supply of goods imported into the territory of India, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of **inter-State** trade or commerce. (E.g.: High Sea Sales)

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### Section 7 (3) & (4).. IGST - Supply of Service in course of Inter State trade or commerce

- Subject to the provisions of section 12, supply of Service, where the **location of the supplier and the place of supply** are in—
  - a) two different States;
  - b) two different Union territories; or
  - c) a State and a Union territory,
 shall be treated as a supply of service in the course of **inter-State** trade or commerce.
- Supply of services imported into the territory of India shall be treated to be a supply of services in the course of **inter-State** trade or commerce.

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### Section 7 (5) IGST - Supply of goods or service or both in course of inter-state trade or commerce

- Supply of goods or services or both,—
  - (a) when the supplier is located in India and the place of supply is outside India;
  - (b) to or by a Special Economic Zone developer or a Special Economic Zone unit; or
  - (c) in the taxable territory, not being an intra-State supply and not covered elsewhere in this section,
 shall be treated to be a supply of goods or services or both in the course of **inter-State** trade or commerce.

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### Section 8(1) - Supply of goods in course of intra-state trade or commerce

- Subject to the provisions of section 10, supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply
- Provided following shall not be treated as intra-State supply,
  - (i) supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit;
  - (ii) goods imported into the territory of India till they cross the customs frontiers of India; or
  - (iii) supplies made to a tourist

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**Section 8(1) - Supply of goods in course of intra-state trade or commerce**

- Section 15 of IGST - “Tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.
- Foreign Tourist leaving India & carrying goods on his way back which were purchased in India will be eligible for refund of IGST so paid.... Section 15 of IGST

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**Section 8(2) - Supply of Service in course of intra-state trade or commerce**

- Subject to the provisions of section 12, supply of services where the location of the supplier and the place of supply of services **are in the same State or same Union territory** shall be treated as “intra-State supply”
- Provided that the intra-State supply of services shall not include supply of services to or by a developer of SEZ or a SEZ unit.

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## Section 9 – Supplies in Territorial Waters

- Notwithstanding anything contained in this Act,—
  - (a) where the location of the 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 purposes of this Act, be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

E.G.: Supplies in Bombay High will be treated as supply in state of Maharashtra.

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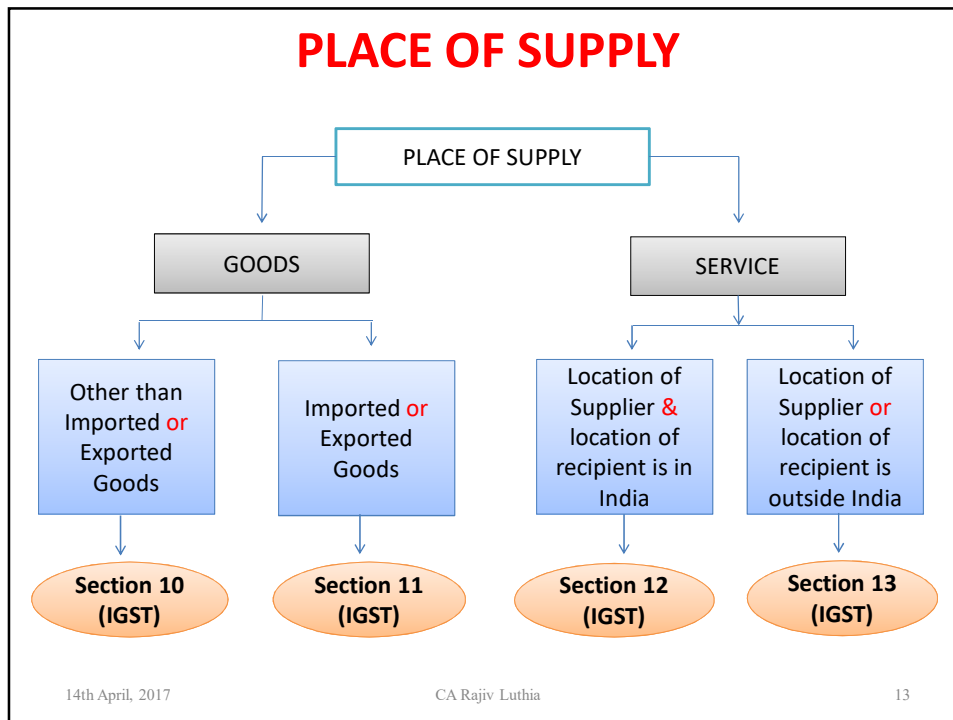
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# PLACE OF SUPPLY

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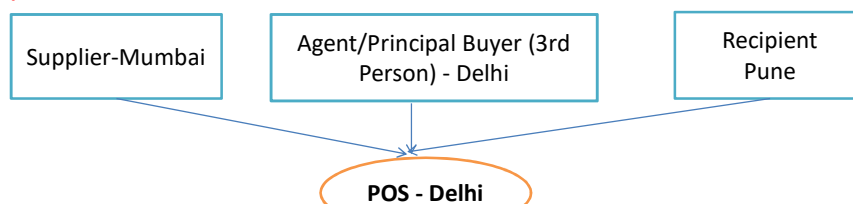
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### POS of goods, other than Imported or exported goods

- “POS” is location of goods at the time at which the movement of goods terminates for delivery to the recipient where supply involves movement of goods. **[10(1)(a)]**
- Delivery of goods by supplier to recipient/any other person on direction of third person, **before or during movement of goods**, POS is **principal place of business of such third person**. **[10(1)(b)]**



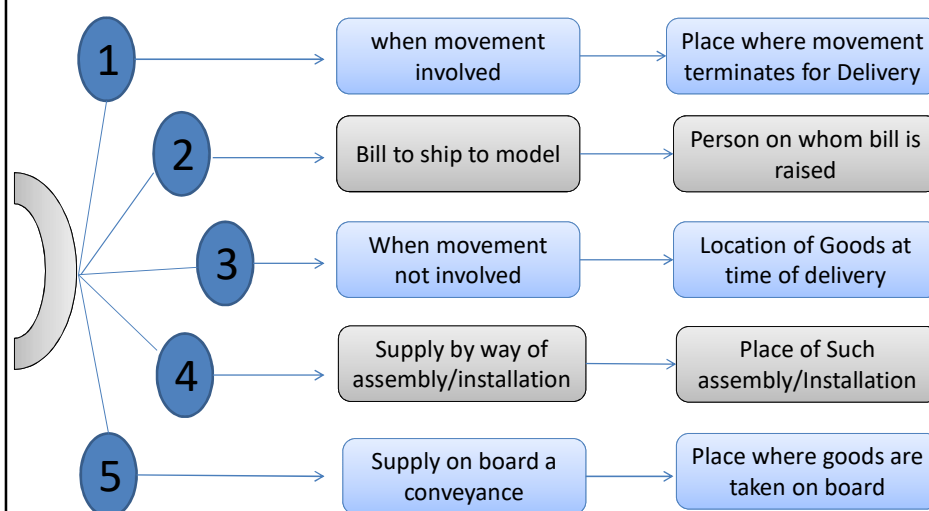
### POS of goods, other than Imported or exported goods

- POS is location of goods at the time of delivery to the recipient where supply does not involve movement of goods **[10(1)(c)]**
  - Where goods are assembled/installed at site, POS is place of such installation/assemble **[10(1)(d)]**.
- E.g. - Assembly of plant, installation of lift etc.
- In case of goods supplied on board a conveyance, POS is location at which such **goods are taken on board**. **[10(1)(e)]**
  - POS cannot be determined as above, CG shall prescribe the manner **[10(2)]**

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### Place of Supply of Goods (Domestic)



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### Place of supply of Imported or Exported Goods.. Sec 11

- Goods imported into India – POS shall be location of Importer
- Goods Exported from India – POS shall be location outside India

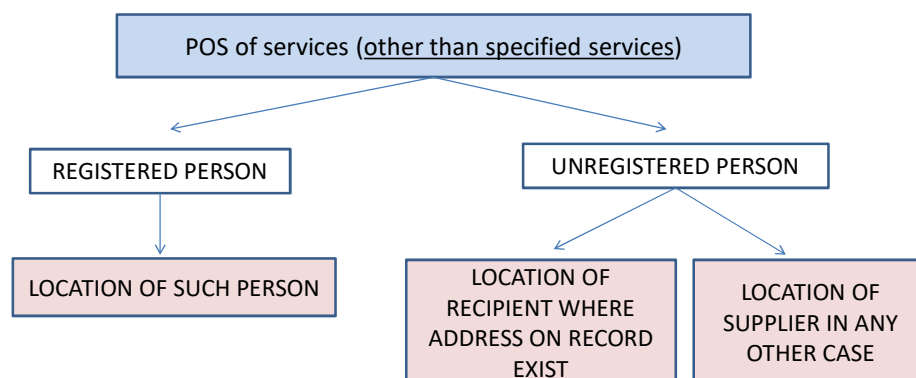
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### Place of supply of services (section 12 (2) of IGST Act)

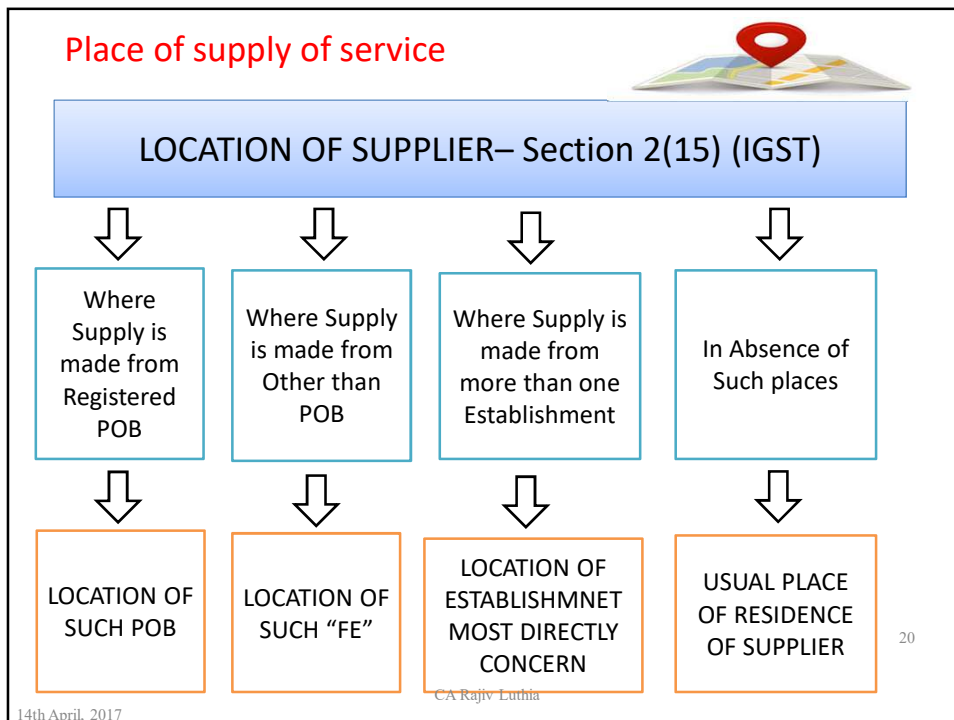
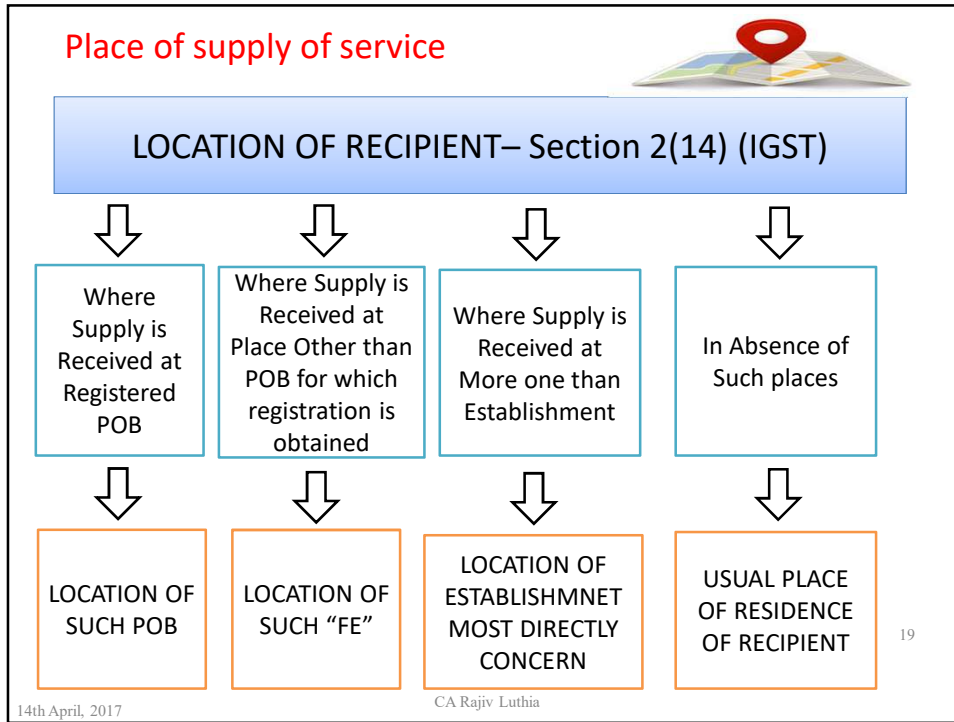
- **Applicable for determining POS, where location of supplier & recipient is in India**



Section 2(3) of CGST Act... “address on record” means the address of the recipient as available in the records of the supplier”<sup>18</sup>

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### Place of supply of services...Location of recipient

- Section 2(113) of CGST - “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
- “Location of recipient of service” is also defined at Section 2(70) of CGST Act...(Defined twice verbatim)
- “Location of Supplier of service” is also defined at Section 2(71) of CGST Act....(Defined twice verbatim)

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### Place of supply of services...Location of recipient

- Section 2(50) ..... “fixed establishment” means a place (other than the registered POB) which is characterized by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to received and use services for its own needs.....Also defined 2(7) –IGST
- Section 2(89)...“principal place of business” means the place of business specified as the principal place of business in the certificate of registration
- Section 2(85)... “place of business” includes
  - A place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods and/or services;
  - A place where a taxable person maintains his books of account;
  - A place where a taxable person is engaged in business through an agent, by whatever name called.

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## POS of Immovable property related services..12(3)

### POS - LOCATION OF IMMOVABLE PROPERTY/BOAT/ VESSEL

Services directly in relation to immovable property, including services provided by

- Architects
- Interior Decorators
- Surveyors
- Engineers & other related Expert
- Estate Agents
- Grant of right to use Immovable Property
- Carrying out or co-ordination of Construction Work

Lodging accommodation by a hotel, inn, guest house, homestay, club or campsite, including houseboat or any other vessel..?

Accommodation in immovable property for organizing marriage or reception or related matters, official, social, cultural, religious or business function including their related services

Ancillary services to above services

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## Place of supply of Immovable property related services

- Where immovable property/boat/vessel is located in more than 1 state, supply is treated as made in each of the States/UT in proportion to the value of services collected or determined in term of contract or on other reasonable basis in absence of contract.....Can the immovable property be located in more than 1 State?..

E.g.- Accommodation given on Cruise

- Location of Immovable property/boat/vessel is outside India or intended to be outside India , POS shall be location of recipient.....



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### Place of supply of performance based services

- POS is **place of actual performance** for following services **[12(4)]**
  - Restaurant (??????) & catering services;
  - Personal grooming
  - Fitness
  - Beauty treatment
  - Health service including cosmetic and plastic surgery

“X” Ltd (Caterer/  
Hotel)  
Maharashtra



Mr. A  
Gujarat

**POS GUJARAT**

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### Place of supply of training services...Section 12(5)

Services in relation to training and performance appraisal

Supplied to a **registered person**

↓


Location of such person

Supplied to a **unregistered person**

↓

Location where service are actual performed

- Training through Tele-conferencing, video-conferencing etc....Place of performance???



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### Place of supply of services of admission to events.. Section 12(6)

- POS for services by way of admission, including ancillary services to :

- a cultural, artistic, sporting, scientific, educational, or entertainment event; or
- amusement park; or
- any other place

is where the **event is actually held** or where **such park or other place is located**.



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### Place of supply of services event related services...Section 12(7)

Organization of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of service in relation to a conference, fair, exhibition, celebration or similar events

**Services ancillary** to organization of any of the above events or services, or assigning of sponsorship of any of the above events

Supplied to a **registered person**

**Location of such person**

Supplied to a **unregistered person**

**Place where event is actually held**

**If Event held **outside India**, Place of Supply shall be location of the recipient**

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Place of supply of services event related services. Sec 12(7)

- Where **event is held in more than 1 state** and a consolidated amount is charged, POS is taken as being in each of the States in proportion to the value of services so provided in each State as ascertained from the terms of contract or on other reasonable basis in absence of contract.



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Place of supply of goods transport service...Section 12(8)

Services by way of Transportation of goods including mail or courier

Supplied to a **registered person**

Supplied to a **unregistered person**

**Location of such person**

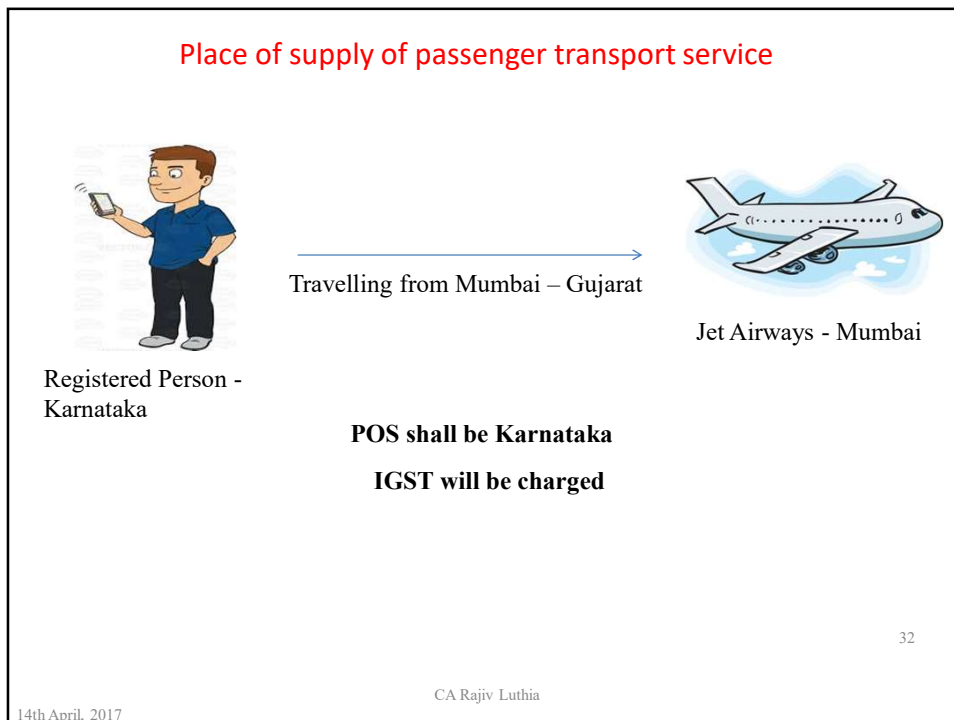
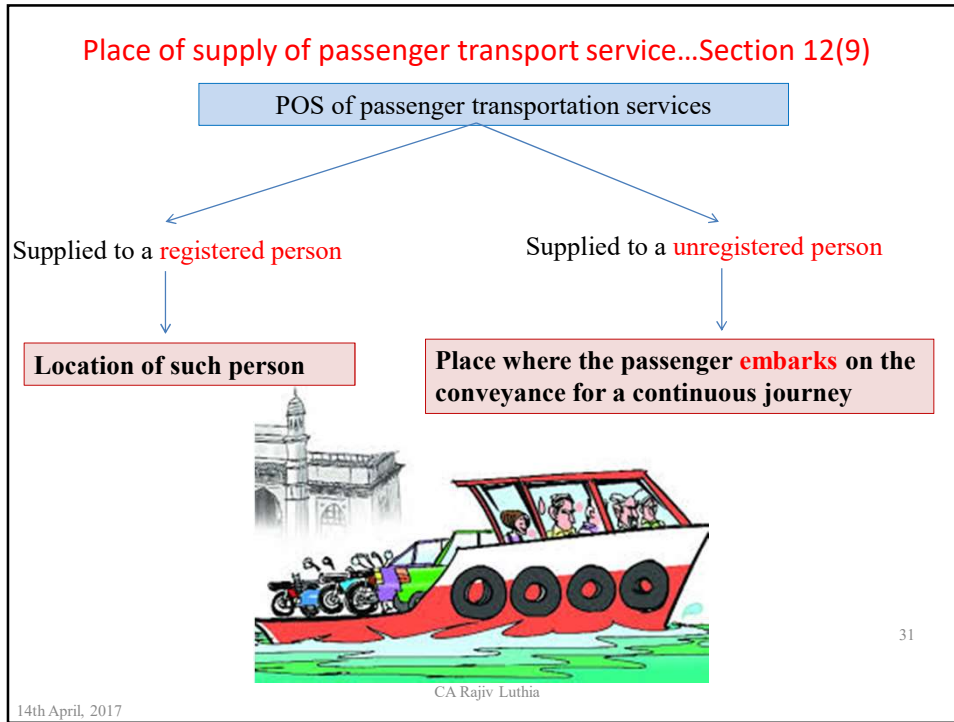
**Location at which such goods are handed over for their transportation**



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**Place of supply of passenger transport service**



unregistered Person -  
Karnataka

Travelling from Mumbai – Gujarat



Jet Airways - Mumbai

**POS shall be Mumbai**

**CGST & SGST of Maharashtra will be charged**

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**Place of supply of passenger transport service**

- Where the right to passage is given for future use and point of embarkation is not known at the time of issue of right to passage, POS
  - If supplied to a **registered person** is **location of such person**.
  - If supplied to an **unregistered person**
    - **Location of recipient** where address on record exists; and
    - **Location of supplier** in other cases
- Return journey is treated as a separate journey even if the right to passage for onward and return journey is issued at the same time.

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### Place of supply of passenger transport service

- Section 2(3) of IGST - *“Continuous journey” means a journey for which a single or more than one ticket or invoice is issued at the same time, either by a single supplier of service or through an agent acting on behalf of more than one supplier of service, and which involves no stopover between any of the legs of the journey for which one or more separate tickets or invoices are issued.*

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### Place of supply of services on board a conveyance

- POS of services on board a conveyance such as vessel, aircraft, train or motor vehicle is location of the **first scheduled point of departure** of the conveyance for the journey. **[12(10))]**
- Section 2(34) of CGST Act... “conveyance” includes a vessel, aircraft and a vehicle.



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### Place of supply of services on board a conveyance

Mumbai → Mum- Del Leg → Delhi → Del – Kol leg → Kolkata

Food Served on Delhi – Kolkata Leg to passenger boarded on flight from Delhi

**POS shall be Mumbai**

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### Place of supply of telecommunication services...Section 12(11)

POS of telecommunication service including data transfer, broadcasting, cable & DTH television services

By way of Fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna

↓

**Location where they are installed**

Mobile connection on post-paid basis

↓

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

Mobile connection service on pre-payment through a voucher or any means

Through selling agent or re-seller or a distributor of SIM card or recharge voucher

↓

**Address as per record of supplier**

By any person to final subscriber

↓

**Location where such pre-payment is received or such voucher are sold**

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### Place of supply of telecommunication services

- Provided that where the address of the recipient as per the records of the supplier of services is not available, the place of supply shall be location of the supplier of services (????? **Redundant & has no implication**)
- Provided If such pre-paid service is availed or recharge is made through internet banking or other electronic mode of payment, POS would be the location of recipient of service on record of the supplier
- Explanation : where the leased circuit is installed in more than 1 state and a consolidated amount is charged, POS is taken as being in each of the States in proportion to the value of services so provided in each State as ascertained from the terms of contract or on other reasonable basis in absence of contract.

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### Place of supply of banking services

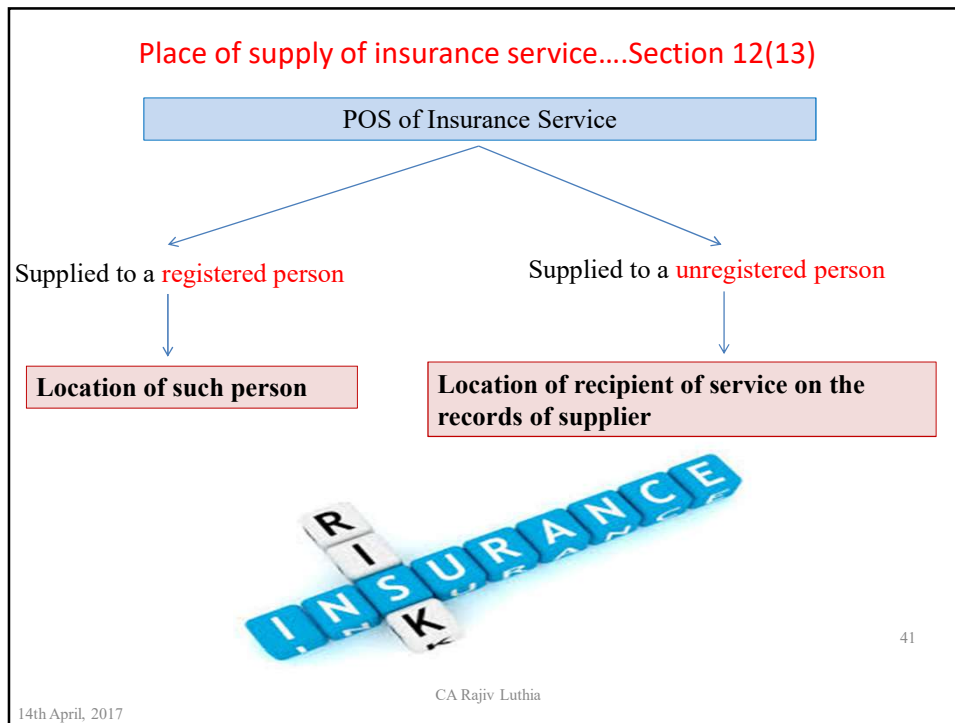
- POS of banking and other financial service including stock broking services to any person is **location of recipient** of service on the records of supplier **[12(12)]**
- If location of recipient is not on records of supplier, POS shall be location of supplier



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**Place of supply of advertisement service to govt.**

- POS of advertisement services to the CG/SG, a statutory body or a local authority meant for identifiable states, shall be taken as located in each of such States and the value of such supplies specific to each State shall be in proportion to amount attributable to service provided by way of dissemination in the respective States as determined in terms of contract and in absence, on reasonable basis. **[12(14)]**

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Comparison between PPS & POS (Domestic)			
PPSR	Particulars	Domestic POS	Comments
Rule 3	General Rule	12 (2)	At par ✓ Location of recipient if address available ✓ otherwise location of supplier
Rule 4	Performance based	12 (4)	✓ Restaurant & Catering also included ✓ Personal presence of recipient not required now
Rule 5	Immovable property	12 (3)	✓ Vessel & boat...also included ✓ Only direct services are covered under PPSR... ✓ All ancillary services also covered under POS
Rule 6	Events	12(6) & 12 (7)	Common rule under PPSR for admission to events & organization of events
Rule 7	Services provided at more than 1 location	NIL	No such separate rule under POS

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Comparison between PPS & POS (Domestic)			
PPSR	Particulars	POS	Comments
Rule 8	SP & SR both in taxable territory	Entire Section 12	Entire section for covering this section
Rule 9 (a)	Banking Services	12(12)	Under POS, Stock broker also covered
Rule 9 (b)	Online Information	12(2)	✓ General Rule
Rule 9 (c)	Intermediary	12(2)	No such separate rule under POS.. General Rule
9 (d)	Hiring of means of transportation upto 1 month	12(2)	No such separate rule under POS...General Rule

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### Comparison between PPS & POS (Domestic)

PPSR	Particulars	POS	Comments
Rule 10	Goods Transport	12(8)	<ul style="list-style-type: none"> <li>✓ PPSR-Destination of goods</li> <li>✓ POS-location of recipient</li> <li>✓ Mail &amp; courier excluded under PPSR now covered under POS</li> </ul>
Rule 11	Passenger Transport	12(9)	<ul style="list-style-type: none"> <li>✓ PPSR-Place of embarkation</li> <li>✓ POS-location of registered recipient or place of embarking for unregistered person</li> </ul>
Rule 12	Services on board a conveyance	12(10)	At par i.e. 1 <sup>st</sup> scheduled point of departure

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### Comparison between PPS & POS (Domestic)

PPSR	Particulars	POS	Comments
NIL	Training or performance appraisal	12(5)	No separate rule under PPSR
NIL	Insurance	12(13)	No separate rule under PPSR
NIL	Advertisement to CG/SG/ SB/LA	12 (14)	No separate rule under PPSR

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**Place of supply of services - International (section 13)**

- Section 13 – Applies only where location of supplier of service or location of recipient of service is outside India
- POS of services (other than specified services) shall be **location of recipient of service.**
- In case the location of the recipient of service is not available in ordinary course of business, POS shall be **location of Supplier of service.**

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**Place of supply of performance based services -13(3)**

Nature of Services	Place of Supply	Types of Services
Performance based service	Place of performance	<ul style="list-style-type: none"> <li>• Services provided in respect of goods that are required to be made physically available: e.g. Repair, Reconditioning or any other work on goods, courier service, cargo handling service</li> <li>• When provided from a remote location by way of electronic means, the place of provision shall be <u>where goods are situated</u> at the time of supply of service E.g. : Updating of Software, Patch work etc</li> <li>• <b>Shall not apply</b> in case service provided for goods that are temporarily imported into India for repairs, reconditioning or reengineering for re export without being use in India</li> </ul>

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### Place of supply of performance based services

Nature of Services	Place of Supply	Types of Services
Performance based service	Place of performance	<ul style="list-style-type: none"> <li>Services supplied to individual, either represented as recipient of service or person acting on behalf of recipient, which required physical presence of receiver, represented either as the service receiver or a person acting on behalf of the receiver</li> <li>E. g. - Services like cosmetic or plastic surgery, classroom teaching, beauty treatment etc.</li> </ul>

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### Place of supply of property related services – 13(4)

Nature of Services	Place of Supply	Types of Services
Related to immovable property	Place where the immovable property is located or intended to be located	<ul style="list-style-type: none"> <li>Applies only to services supplied directly in relation to Immovable property, including service supplied by expert &amp; estate agent, supply of hotel accommodation by hotel, inn, guest house, club, or campsite, grant of right to use immovable property, service for carrying out co-ordination of construction work, including architects or Interior decorators</li> <li>This <u>would not</u> include services that have only an indirect bearing on an immovable property. E.g.: Services of an agent who arranges finance for the purchase of property, advice on property prices, tax consultant services on capital gains of immovable property.</li> </ul>

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### Place of supply of services of admission to events -13(5)

Nature of Services	Place of Supply	Types of Services
Related to events – admission or organization of event	The place where the event is actually held	<ul style="list-style-type: none"> <li>Services supplied by way of admission to, or organization of, a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of <u>services ancillary</u> to such admission or organization shall be the place where the event is held</li> <li>Provision of sound engineering for an artistic event which is a prerequisite for staging of that event would be considered as a service ancillary to its organization</li> </ul>

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### Place of Supply - More than 1 location – Section 13(6)

Nature of Services	place of Supply	Types of Services
Services referred in 13(3), 13(4) & 13(5) supplied from more than one location	The location in the taxable territory	<ul style="list-style-type: none"> <li>Any service referred to in section 3, 4, or 5 is provided at more than one location, including a location in the taxable territory</li> </ul>

- Thus, if "X" Ltd Indian firm located in Mumbai provides a 'technical testing of goods' to an overseas firm ABC (England) for a consolidated price of Rs 1 lac and testing is carried out in Maharashtra (20%), Kerala (25%), and an international location ,Colombo (55%).
- Whether CGST/SGST of Maharashtra will be levied or IGST will be levied? On what amount?

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### Place of supply – More than 1 state – 13(7)

Nature of Services	Determination of place of Supply	Types of Services
Services supplied in more than one State/UT	On Proportion Basis	<ul style="list-style-type: none"> <li>Value shall be proportioned to each state in terms of contract or agreement or on reasonable basis as may be prescribed.</li> </ul>

Y Ltd – Foreign Co. (Hosting event in India) → Lumpsum – Rs 50 Lacs → X Ltd - Mumbai (Event organizer) – Indian Co.



Mumbai



Goa



Delhi

**How to levy tax???**

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### PLACE OF SUPPLY OF SPECIFIED SERVICE.. Section 13(8)

Nature of Services	Place of Supply	Types of Services
Specified services	Location of Supplier of service	<ul style="list-style-type: none"> <li>Services provided by a banking company, or a financial institution, or a non-banking financial company, to account holders;</li> <li>Intermediary services;</li> <li>Service consisting of hiring of means of transport, other than aircraft and vessels except yachts, up to a period of one month</li> </ul>

**Section 2(13)** - “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

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## PLACE OF SUPPLY OF SERVICE

Nature of Services	Supply of service	Types of Services
Goods transport services other than by way of mail or courier	Place of <b>destination of goods</b>	<ul style="list-style-type: none"> <li>The place of supply of services of transportation of goods shall be the place of destination of goods</li> </ul>
Passenger transportation services	Place where the passenger embarks on the conveyance for a continuous journey	
Services provided on board a conveyance	the first scheduled point of departure of that conveyance for the journey	<ul style="list-style-type: none"> <li>Services Supplied on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board</li> <li>E.g.: A video game is provided as on board during Kolkata- Delhi leg of a Bangkok-Kolkata- Delhi flight. The place of supply will be Bangkok and hence not liable to tax</li> </ul>

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## PLACE OF SUPPLY – Online Information & database access.. Section 13(12)

Nature of services	Supply of service	Condition
Online information & database access or retrieval service	Location of recipient of service	<p>➤ <u>Location deemed to be in taxable territory if any 2 following non- contradictory condition satisfied</u></p> <ul style="list-style-type: none"> <li>Location of address presented by recipient of service via internet is in taxable territory</li> <li>the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory?????</li> <li>Billing address of recipient of service is in taxable territory</li> <li>IP address of device used by recipient is in taxable territory</li> <li>Bank account of recipient used for payment is in taxable territory</li> <li>SIM card used by recipient of service is in taxable territory</li> <li>Location of fixed land line through which service received is in taxable territory</li> </ul>

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## Place of supply of services - International (section 14)

On supply of online information and database access or retrieval services

By

Any person located in a non-taxable territory

Received By

a non-taxable online recipient

The supplier of services located in a **non-taxable territory** shall be the person liable for paying integrated tax on such supply of services

- The supplier of online information and database access or retrieval services shall for payment of integrated tax, take a single registration under the Simplified Registration Scheme to be notified by the Government
- Provided that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay integrated tax on behalf of the supplier or shall appoint a person in taxable territory to pay tax.

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## Place of supply of services - International (section 14)

Provided where an intermediary located in the non-taxable territory arranges or facilitates the supply of such services, then it shall be deemed to person liable to pay tax except when such intermediary satisfies the following conditions

The invoice or customer's bill or receipt issued or made available by such intermediary taking part in the supply clearly identifies the service in question and its supplier in non-taxable territory

The intermediary involved in the supply does not authorise the charge to customer or take part in its charge which is that the intermediary neither collects or processes payment in any manner nor is responsible for the payment between the non-taxable online recipient and the supplier of such services

The intermediary involved in the supply does not authorise delivery

The general terms and conditions of the supply are not set by the intermediary involved in the supply but by the supplier of services.  
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CA Rajiv Luthia

14th April, 2017

WITH KNOWLEDGE..... WE KNOW THE WORDS,  
BUT WITH EXPERIENCE..... WE KNOW THE MEANING



**CA. Rajiv Luthia**

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14th April, 2017

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