POS - hand written notes

Inter State
- diff State
agg UT
IUT Istate

domestic

POS for 6 - 5 situations (Rule 4)

a) Supply involving movement of G → Place where movement ends for delivery

b) Bill to ship to → POS of ship point

c) not involving movement — — — → Place where G is located during delivery

d) installation → place of installation

e) Conveyance → where supplies boards the conveyance.

Amendment in clause c - POS for goods

1) Supplies OTS unregistered Recipient
POS = location of unregistered person recorded in the invoice
↳ location of unregistered person is not there then POS = location of supplier

Note :- If in sufficient only of the State of unregistered person is noted on the invoice.

Amendment in POS for Services

1) Vendor — sale of hoarding space → Advertising agency
Supplier — sale of right to use hoarding → Recipient.

hoarding - is treated as immovable property

special case - POS - services in relation to immovable property (Architect / interior decorator etc)

POS = location of immovable property

same app will apply to above service.

2) Vendor — no supply / lending of advertising space → Advertising agency.

Vendor is putting up the advertisement on behalf of the agency

This POS is not as per services in relation to immovable property but it is advertising service whose POS will be determined as per general rule

POS for Services

Goods | Tangible

1) Services in relation to immovable property in hotel / boat / vessel.
POS

location is in India → location in India
POS = location of immovable property / hotel / vessel

POS = location of recipient

↳ If immovable property / boat / vessel in more one State - proportionate right stay proportionate area proportionate his (boat) vessel

B2B B2C
1) General Rule of Services
2) I + OES
↳ Training
↳ Transportation of G / mail / courier
↳ Transportation of P
↳ Organising events and Sponsorship (OES)

Services in more than 1 State

1) Lodging of accom → no of rights stayed in such property

2) services of accomodation, organising marriages where property is situated in a more contiguous states → on basis of area in each State

3) accom in house boat or vessel → on basis of no of house spent in S_1 and S_2

(no of hrs are declared by service provider)

3) Service - Restaurant / catering / grooming / fitness / health
POS = location where service is actually performed

3) Training / appraisal service (SP SPC training)
POS - recipient

B2B
POS = location of RR

B2C
POS = location where service is actually performed.

4) Admission to events / amusement parks / other venues
POS = location where event is held or location of such park / place

5) Organising event / sponsorship services.

B2B
POS = location of RR

B2C
POS = location where event is held
However, if event is outside India then POS = location of Recipient.

(SP) ① Own event (CFC)
② Broker event
POS (1) and (2) = location of SPC

If event is organised in more than 1 state.

Events in more than 1 States

B2B
POS = location of RR

B2C
as per terms of contract / in proportion of events in each State
If no terms then generally accepted accounting principle

6) Transportation of G including mail / courier

POS

B2B
POS = location of RR

B2C
POS = location where G are handed over to transporter
However, if G are transported outside India POS = destination of G

7 Transportation of Passenger.

B2B
POS = location of RR.

B2C
POS = Place of embark of journey (Goal)

Note: Incase of return tickets both side journey will be considered separately. Calculate POS separately.
Delhi - Mumbai (Journey Forward) — Mumbai - Delhi (Return)

Metro pass means boarding card not known.
POS = location of recipient (if address available) / Supplier

Delhi metro does not know Recipient address POS = Location of Supplier = Delhi.

8) Services provided onboard conveyance
POS = First schedule point of departure of that conveyance.

9) Banking / Stock Broking
POS = Location of Recipient
If NA POS = Location of Supplier.

10) Insurance Services
POS = Location of Recipient

6th may - GST - next morning 11.
7th may - I Tax - small topics + last 3 big head
8th may - half day 1:00 afternoon
Give time for amendments (-1 hrs - 2 hrs)
8th may - solve questions. 2 hrs - 3 hrs
9th morning - Index -
POS | Exemption chapter

already lectures
- VOS ✓
- ITC ✓
- Regist ✓
- RCM
- ECO
- Payment
- Returns

11) Telecommunication - services of telephone / data of broadband / 3G / 4G

Fixed line / leased Circuit → location where instrument is installed. cable / fibre, microwave, leased circuit

Post paid mobile and internet → location of billing address of recipient if not available location of supplier

Prepaid mobile & internet
① Add through distributor / reseller / agent → POS = address of the reseller / agent or distributor.
② Prepaid top-up mobile needs → POS = Location of Recipient
③ Services provided to final customers → POS = location where such pre payment is made or location where vouchers are sold (eg)
④ Other case → POS = location of Recipient, if NA location of Supplier

If the leased circuits are in more than 1 State then it will divided on basis no of circuit points in each where the starting and ending point will also be counting
- intermediate point will also be counted if ~~[illegible]~~ services are provided through it.

12) Advertisement to govt - CA / SA IVT IGA

POS = Each such State where advertisement is broad casted / run / played / disseminated

Diff states → as per agreement between supplies and recipient
↳ as per Rule 8 of IGST

Rule 8 of IGST (IOS)

① Adv on newspapers & publication → on the basis of publications in each State.

② Adv through printed material pamphlets, dépliés, t-shirts, calendars → on the basis of specific number of material printed in each State

③ Adv through hoardings (not on train) → on the basis of hoardings located in each State

④ Adv on trains → in the ratio length of railway track in each State

⑤ Adv on back of utility bills → in ratio of consumers having billing address in State

⑥ Adv on railway tickets → in ratio of number of railway stations in each State

⑦ Adv on radio stations → cant apportion to each radio station by ratio of its value.

⑧ Adv on TV → in ratio of viewership of the channel in each State
Viewership on basis of figures published by Broadcast Audience Research Council
viewership figures of last week of previous quarter
If in a region more than one State then divide on the basis of population of State

⑨ Adv in cinema hall → in ratio of cinema hall screens in a multiplex in each State

⑩ Adv on internet → it is deemed to be provided at Across India
on basis of internet subscribers in each State
published by TRAI
last day of last FY to be used for next FY
If region contains more than 1 state then divide on basis of population of the state

⑪ Adv through SMS → in ratio of telecom subscribers in each telecom circle.
published by TRAI
figures of last day base for succeeding day
If telecom circle contains more than one state then on basis of population of the state