

PLACE OF SUPPLY

	POS	Location of Supplier	Location of Recipient	
section 8 IGST Act.	A	A	A/B	✓ Intra state supply
section 7 IGST Act	A	B	A/B	✓ Inter state supply

- Sales to SEZ
- Imports/
- Exports always.



section 10(1)
POS of Goods other than supply of Goods imported
into , or exported from India

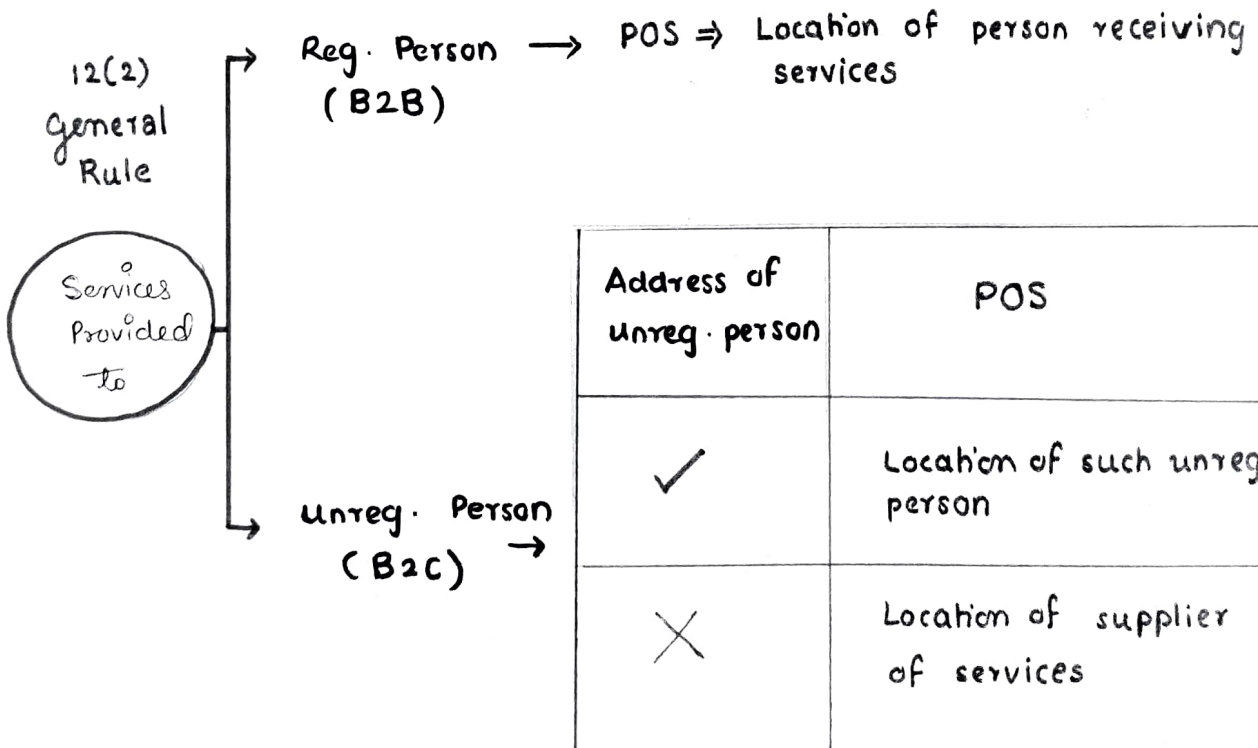
★ For domestic transactions within India ✓

	Case	POS
1. 10(1)(a)	Involves Movement of goods	Location of Goods at the time when movement of goods terminates (ends) for delivery to recipient.
2. 10(1)(b)	Involves Movement of goods where goods are delivered to recipient on instruction of 3 rd person 'Bill to ship to' supply	Principal Place of business of such third person and not of the actual recipient

3. 10(1)(c)	(NOT) involving Movement of goods (Sold on as is where is basis)	Location of goods at the time of delivery to recipient
4. ★ 10(1)(d)	Involving installation or assembly of goods	Place of such installation/ assembly.
5. ★★ 10(1)(e)	Goods supplied on board a conveyance like aircraft, train vessel, motor vehicle,	Location where such goods have been taken on board

★ section 12

POS of services where location of supplier of service
and location of recipient of services is in India.



Specified cases (12(3) to 12(14))

Case	POS
<p>1. Services in relation to :</p> <p>Immovable property / lodging accommodation in a hotel / boat / vessel (case 1)</p> <p>(or)</p> <p>Accommodation in an immovable property for social / business religious / cultural functions</p> <p>(case 2)</p> <p>IMP / Boat / vessel located in more than 1 state / UT</p> <hr/> <p>1. Lodging accommodation by (hotel, inn, guest house ...)</p> <p>(+)</p> <p>ancillary services</p> <p>(X property located in 2 / more contiguous states / UT / both)</p> <hr/> <p>2. Other services in relation to immovable property</p> <p>eg: (Area of property partly in 1 state and partly in another state)</p> <hr/> <p>3. Lodging accommodation by (House boat / vessel)</p> <p>(+)</p> <p>ancillary services</p>	<p>Location of IMP / boat / vessel in India</p> <hr/> <p>✓ India POS</p> <p>Location of such IMP / Boat / vessel</p> <hr/> <p>X India Location of Recipient</p> <hr/> <p>Agreement ✓ ⇒ Proportionate value as per contract</p> <p>Agreement X →</p> <p><u>Proportionate value ascertained :</u></p> <p>→ No: of nights stayed in such property</p> <hr/> <p>→ Area of IMP lying in each state / UT</p> <hr/> <p>→ Time spent by boat / vessel in each such state / UT</p> <p>(declaration made by service provider)</p>
	<p>@castudy. creative — inspiration</p>

	Case	POS
2	Restaurant & catering services, personal grooming fitness, beauty and health services	Location where such services are actually performed
3	Training and performance appraisal services *	<div style="display: flex; flex-direction: column; gap: 10px;"> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; margin-right: 10px;"> ^{Reg. R} B2B </div> <div style="margin-right: 10px;">→</div> <div>Location of reg. recipient</div> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; margin-right: 10px;"> ^{unreg. R} B2C </div> <div style="margin-right: 10px;">→</div> <div>Location where services actually performed.</div> </div> </div>
4	Admission to <u>events</u> / amusement parks / other places <div style="margin-left: 200px;">↓</div> <ul style="list-style-type: none"> ✓ Cultural ✓ Sporting ✓ Educational ✓ SResearch ✓ Entertainment ✓ Artistic 	Place where event is actually held (or) Location of park / such other place
5	organization of events / Assigning sponsorship to such <u>events</u> . <div style="margin-left: 100px;">↓</div> <ul style="list-style-type: none"> ✓ cultural ✓ Artistic ✓ Sporting ✓ S. Research ✓ Educational ✓ Entertainment ✓ Conference ✓ Fair ✓ Exhibition ✓ Celebration / other event 	<div style="display: flex; flex-direction: column; gap: 10px;"> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; margin-right: 10px;"> ^{Reg. R (RR)} B2B </div> <div style="margin-right: 10px;">→</div> <div>Location of RR</div> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; margin-right: 10px;"> ^{unreg. R} B2C </div> <div style="margin-right: 10px;">→</div> <div style="text-align: center;"> <hr/> POS <hr/> <div style="display: flex; flex-direction: column; gap: 5px;"> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">✓</div> <div>India</div> <div style="margin-left: 20px;">Location where event actually held</div> </div> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">X</div> <div>India</div> <div style="margin-left: 20px;">Location of recipient</div> </div> </div> <hr/> </div> </div> </div>

	Case	POS	
6.	Transportation of goods including mail / courier	Supply to	POS
		<ul style="list-style-type: none"> • Reg. Recipient • Unreg. Recipient 	Location of RR Location where Gs are handed over to transporter Destination of goods
		<ul style="list-style-type: none"> ✓ Gs transported within India ✓ Gs transported o/s India 	
7.	Passenger Transportation service	Supply to	POS
		<ul style="list-style-type: none"> • Reg. Recipient • Unreg. Recipient 	Location of RR Location where passenger embarks on conveyance for continuous journey address of such un reg person location of supplier of services
		Address ✓ Address X	
8.	service supplied on board a conveyance	First scheduled point of departure of that conveyance.	
9.	Financial & Stock broking services	Location of recipient of services in <u>records</u> of supplier of services X available ⇒ Location of supplier	
10.	Insurance services	<ul style="list-style-type: none"> • Location of recipient when provided when provided to RR • Location of recipient (unreg) in records of supplier of services 	

	Case	POS
11.	Telecommunication services	
①	Fixed line, Leased circuits Internet leased circuit cable or dish antenna	Location where telecommunication line, leased circuit / cable connection / dish antenna installed
②	Leased circuit installed in more than 1 state	<p>Agreement } Proportionate value ✓ determined in terms of contract / agreement entered into.</p> <p>Agreement } Proportionate value X in accordance with number of points lying in each state/UT (Intermediate point ✓) (start point & end point ✓)</p>
③	Post paid mobile connection and internet services.	<p>Location of billing address of R</p> <p> X available then</p> <p>Location of supplier</p>
④	<p>Prepaid mobile connection, internet services and DTH services (recharge, coupon, vouchers, netpack etc)</p> <p>- sold through distributor, selling agent, reseller.</p> <p>- Fee payment in online mode</p>	<p>Address of reseller, agent, distributor</p> <p>Location of R in records of Supplier of services</p>
⑤	Services provided by any person to final subscribers	Location where such pre-payment received / such vouchers are sold
⑥	Other cases	<p>Location of recipient (address)</p> <p> X available ↓</p> <p>Location of supplier</p> <p>@ castudy. creative — inspiration</p>

Case	POS
<p>12. Advertisements to Govt.</p> <p>Rule (3) → IGST Rules</p> <p>↓</p> <p>Advertisements in</p> <p>① Newspaper & publications</p>	<p>Each such state where adv.t is broadcasted, run, played, disseminated. (newspaper)</p> <p>Proportionate value { as per agreement between S & R as per Rule (3)</p> <p>on basis of publications in each state / UT</p>
<p>② Printed material like pamphlets, leaflets, diaries calenders, T-shirts etc.</p>	<p>On basis of specific number of of such material in each state/UT</p>
<p>③ Hoardings (other than in train)</p>	<p>On basis of hoardings located in each state / UT</p>
<p>④ Trains</p>	<p>Ratio of length of railway track in each state.</p>
<p>⑤ back of utility bills of oil & gas companies etc.</p>	<p>Ratio of consumers having billing address in each state.</p>
<p>⑥ Railway tickets</p>	<p>Ratio of number of railway stations in each state</p>
<p>⑦ Radio stations</p>	<p>Amount payable to each radio station by virtue of its name is part of each state / UT</p>
<p>⑧ TV Channels</p>	<p>on basis of viewership of such channel</p> <p>↓</p> <ul style="list-style-type: none"> * ? ⇒ fig. published by Broadcast Audience Research Council * viewership of succeeding Qtr } fig. of last week of given Qtr basis * channel viewership of region located in more than 1 state / UT } determined on basis of population <p>@castudy. creative — inspiration</p>

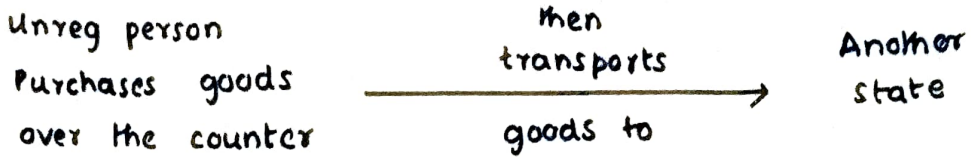
	Case	POS
9	Cinema halls	on basis of cinema halls / screens in a multiplex in each state/UT
10	Internet (deemed that such service is provided all over India)	Basis of <u>internet subscribers</u> in each state/UT ? Figs. published by Telecom Regulatory Authority of India (TRAI) • Figs of last Qtr of given FY } used for succeeding FY • Region (in more than 1 state/UT) } basis of population.
11	SMS	Basis of <u>telecom subscribers</u> ? by TRAI fig. of given Qtr } used for succeeding Qtr Telecom circle contains more than 1 state/UT } basis of population.

★ Amendment

Supplier/ Vendor → Advertising Agency
 ✓ Sale of hoarding space / renting of land
 ✓ Sale of right to use hoarding
 POS = Location of Immovable Property → hoarding treated as IMP

Supplier/ Vendor → Advertising Agency
 ✗ no supply / renting space
 ✓ Advertising service only
 Here vendor is putting up advertisement on behalf of agency
 POS determined as per general rule. it's only display of advertisement
 12(2)

Amendment



POS = Location of R recorded in Invoice

address X recorded \Rightarrow Then
Location of supplier

eg: • Migrant workers } buy goods in that state and
Tourists etc } take it to their respective state.

• Residents of state $\xrightarrow{\text{travel to}}$ Another state to purchase vehicle for

[✓ lower reg. charges
✓ and road tax]

and take vehicle back to their state where he resides.

@castudy. creative _ inspiration