

Introduction

On Intra-State supply- CGST + SGST/UTGST applies

On Inter-State supply- IGST applies

Whether supply is Intra/Inter-state, that depends on the location of supplier & place of supply

To determine whether the supply is Intra/Inter-state- Place of supply is important to know for the division of revenue between state & central government.

Place of Supply

Section (7) Inter-State Supply

Section (8) Intra-State Supply

Section (9) Supplies in Territorial Waters

Section (10) Place of Supply in case of Goods

Section (11) Place of Supply in case of Services

Inter-State Supply Sec (7)

Location of supplier & Place of supply in 2 different states/2 different UTs/1 State 1 UT

Note- Following supplies **shall always be Inter-State** irrespective of above

- (1) Supply to/by SEZ unit/developer
- (2) Import of goods
- (3) Supplies to tourists
- (4) Supplier in India & Place of Supply outside India (Export)
- (5) Supply in taxable territory but not Intra-state

Intra-State Supply Sec (8)

Location of supplier & Place of supply in same state/UT

Supplies in Territorial Waters Sec (9)

Location of supplier or Place of Supply in territorial water

POS -Deemed in nearest coastal state/UT

Proxy, used to determine Place of Supply

- (a) Location of service provider
- (b) Location of service receiver
- (c) Place of performance
- (d) Place of consumption
- (e) Actual beneficiary place/person

POS- Place of supply
 LOS-Location of supplier
 LOR-Location of recipient
 AOR-Address on record
 UT- Union territory
 IMP-Immovable property
 OTC- Over the counter

Place of Supply in case of Goods (Domestic Supply) Sec (10)

	Nature of Supply	Place of Supply
(a)	Supply involves movement	Where movement of goods terminate/end
(b)	Bill to Ship to Model	Principal place of business of such third party
(c)	Supply doesn't involve movement	Location of goods at the time of delivery
(ca)	OTC sales to an unregistered person	AOR X LOS (Amendment-Newly added)
(d)	Goods installed/assembled at site	Place, where goods are assembled/installed
(e)	Goods supplied on board a conveyance	Where such goods have been taken on board

Place of Supply in case of Services (Domestic Supply) Sec (12)

Sec 12(1)-Where location of supplier & location recipient both are in India
Sec 12(2)-Place of Supply of services, except the services specified in (3) to (14)
(a) Recipient- Registered (B2B)- LOR General Rule
(b) Recipient- Unregistered (B2C)- AOR-X-LOS
Sec 12(3)-Services in relation to Immovable Property (Including. Boat/Vessel/Hotel)
(a) Directly in relation to IMP (Ex. Interior)
(b) Lodging accommodation
(c) Functions at IMP
(d) Ancillary services to (a), (b), (c)
Location/Intended location of IMP/Vessel/Boat
Note-
(1) IMP is located outside India - POS- LOR
(2) IMP is located in more than 1 State/UT -POS- in proportion to VOS collected separately
(a) Single property is located in 2 or more states/UT-Based on area in each state/UT
(b) Different property located in >= 2 states/UT -Based on number of nights stayed in each property
(c) Boat/Vessel-Based on time spent in each state/UT
Sec 12(4)-Performance based services HR PC FB
Health Care, Restaurant, Personal Grooming, Catering, Fitness & Beauty Treatment POS- Place of performance
Sec 12(5)-Training and Performance Appraisal Services
(a) Recipient- Registered- LOR
(b) Recipient- Unregistered- Place of performance
Sec 12(6)-Admission to an Event/Park and ancillary services
POS-where the Event is actually held/Park is situated
Sec 12(7)-Event Management and ancillary services
(a) Recipient- Registered- LOR

CHAPTER - PLACE OF SUPPLY

(b) Recipient- Unregistered- *Where the event is actually held If held outside India-LOR*

Note- If event held in *more than 1 State/UT-POS- in proportion to VOS collected separately.*

Sec 12(8)-Transportation of goods (including mail/courier)

(a) Recipient- Registered- *LOR*

(b) Recipient- Unregistered- *Where goods are handed over for their transportation*

Note- Transportation- *Outside India- POS- Destination of Goods*

Sec 12(9)-Passenger Transportation Services

(a) Recipient- Registered- *LOR*

(b) Recipient- Unregistered- *Place of embarkation for a continuous journey*

Note-

(1) Right to passage- Apply Sec 12(2)- General Rule

(2) Return journey shall be treated as separate journey.

Sec 12(10)-Services supplied on board a conveyance

POS- *1st Scheduled Departure Point*

Sec 12(11)-Telecommunication Services

(a) Services provided using fixed line/dish/circuit- *Location of fixed line/dish/circuit*

(b) Post-paid connection- *Billing address of recipient X LOS*

(c) Pre-paid connection-

✚ Through agent/distributor- *Address of agent/distributor*

✚ Online mode-*LOR*

✚ Any other case-*LOR X-LOS*

Note- If leased circuit is installed in *more than 1 State/UT- Proportionately (based on number of points in each state/UT)*

Sec 12(12)-Banking & financial services including Stock Broking Services

POS- *LOR-X- LOS*

Sec 12(13)-Insurance Services

POS- *LOR*

Sec 12(14)-Advertisement Services to Government

POS- Each such stat, where advertisement Broadcasted/Run/Played

Determine as per the contract, if no contract-apply below procedure-

(a) Advertisement in hoardings-*No. of hoardings in each state/UT*

(b) Advertisement in TV Channel-*Each state/UT-viewership of channel in each state/UT*

Note-

(1) *Viewership* based on *BARC* published data of last week of preceding quarter

(2) If figures related to region having *more than 1 state- Ratio based on population*

(c) Advertisement in Internet/through SMS-Each state/UT based on internet subscriber (Internet)/telecom subscriber (SMS), Based on *TRAI* data of last quarter of preceding FY (In case of Internet)/of preceding quarter (In case of SMS)

