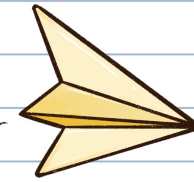


4

PLACE OF SUPPLY



Section 10

Supplier
INDIA

Recipients
INDIA

Section 12

Section 12(2)

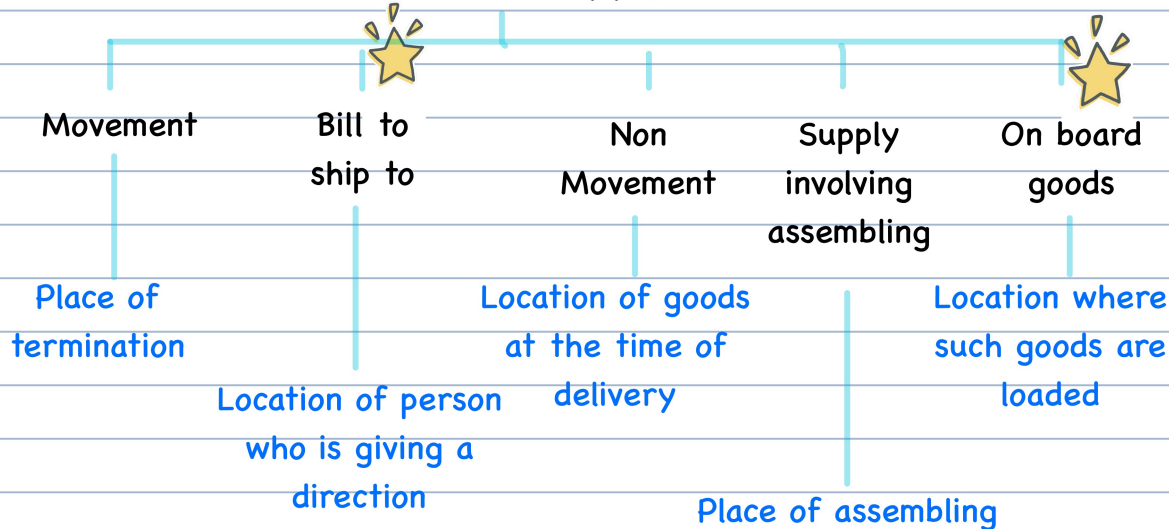
GENERAL PROVISION

RP ✓

→ address? →

SP ✓

Place of supply



Section 12(3)

a) Service on immovable property

- engineering
- interior decoration
- architect
- surveyor
- site-coordination

b) Rent for accommodation

- Hotel
- campsite
- guest house
- house boat

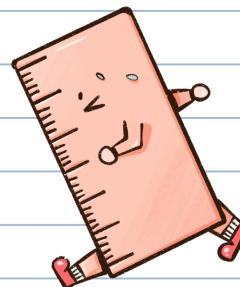
c) Rent for functions

- Marriage
- Ring ceremony
- official/social/cultural/religious functions

Section 11

Either SP or SR is located outside India.

1. Export - O/S India - NO GST
2. Import - In India - GST ✓ (RCM)



Location of immovable property

- india → that location
- o/s india → SR Location

Section 12(4)		Section 12(7)	Section 12(11)
Restaurant	Location where training service is given	Organising event service	Services of telecommunications
Catering Services		If RP – Location of such RP	1. Installation - Place of installation
Beauty treatment Services		If URP – Place where event is held	2. Post paid - Billing address
Fitness services		If event is held o/s india – location of SR	3. Pre paid - Place where voucher is sold.
Personal grooming		12(7) includes sponsorship services as well.	4. Prepaid voucher sold over app/ internet - Billing address.
Health services including cosmetic and plastic surgery			
Section 12(5)		Section 12(8)	Section 12(12)
Training and appraisal services		Transportation of goods	Banking, Broking Service
If RP — His Location		POS 1. If RP - his location	POS - Location of SR, if not available, Location of SP
If URP — Location where training service is given.		2. If URP - Location where goods are handed over to the transporter for delivery.	
		Section 12(9)	Section 12(13)
In the below 5 cases, preference given to RP		Transportation of passengers	Insurance Service
1. Training and appraisal service		I. Single ticket	POS - If RP - His location
2. Event organising services		II. Pass	If URP - Location of SR
3. Transportation of goods		If RP - His location	
4. Transportation of passengers		If URP - address of recipient, if unavailable address of supplier.	
5. Insurance		If URP - place of embarkation	
Section 12(6)		In Case of return journey ticket, two ways always considered separately.	Section 12(14)
EVENT related - cultural, artistic, sporting, entertainment, amusement park			Advertisement
POS - Location where event is held/ amusement park is situated. ✓		Section 12(10)	According to type of advertisement and the various factors which determines the proportionate value of service attributable to the dissemination in each State / Union territory. (refer rapider for detailed chart)
		Service supplied on board a conveyance	
		POS - First scheduled point of departure	