Chapter : 4 - Supply place of supply

Relevant definitions

Location of the recipient of services [sec 2(14)]

means

(a). where a supply is received at a place of business for registration has been obtaen, the location of such place of business:

(b). where a supply is received at a place other than the place of business for which registration has been obtain that is to say, a fixed establishment elsewhere, the location of such fixed establishment

(c). where a supply is received at more than one establishment whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply: and

(d) In absence of such places, the location of the usual place of the recipient.

Note:- Location of the recipient of goods not defined in law in case of goods it saves to determine where goods are actually located

Location of the supplier of services [sec 2(15)]

[(...)] means

(a) where a supply is made from a place of business for which registration has been obtained, the location of such place of business;

(b). where a supply is made from a place other than the place of business for which registration has been obtain that is to say, a fixed establishment elsewhere, the location of such fixed establishment;

(c). where a supply is made at more than one establishment whether the place of business or fixed establishment ~~whether~~, the location of the establishment most directly concerned with the provision of the supply; and

(d) In absence of such places, the location of the usual place of the supplier

Note:- Location of the supplier of goods not defined in law, in case of goods it easier to determine where goods are usually located

Place of Business [sec 2(85)]

It Includes:-

(a). A place from where the business is ordinarily carried on includes A warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or

(b). A place where a taxable person maintains his books of account; or

(c). A place where a taxable person is engaged in business through an agent by whatever name called.

Fixed Establishment [sec 2(7)]

means a place other than the place of business which is characteristics by a sufficient degree of permanence & suitable structure in term of human & technical resources to supply services or to receive & services for it's own need

Place of supply in case of goods

1. Supply of Goods

- Domestic (sec-10)
  - B2B
    - Supply Involve movement of goods
      - POS = Location where goods terminate i.e. destination point
    - Not Involve movement of goods
      - POS = Location where goods delivered i.e. delivery point
  - B2C
    - POS = Location of receiver in invoice if not mention then location of supplier
- International (sec-11)
  - Import
    - POS = in India
    - Place of supply
  - Export
    - POS = O/S India
    - outside

clarification

Supplier ⟶ ECO ⟶ Receiver

Billing address & delivery address are different, POS taken delivery address.

2. Bill to ship to

POS = Principal place ⟶ 3rd Person / who gave direction

3. Goods are assembled or Installed at site

POS = where goods assembled or installed.

4. Supplied on - Board (section -12)

POS = where goods taken on board.

POS in case of services

1) General Rule [12(2)]

Service received by

- Registered Person (RP)
  - POS = Location of RP
- Un-Registered Person (URP)
  - POS = Location of receiver if not available then location of supplier.

2. Immovable property related services including accomodation as hotel / boat / vessel etc. [12(3)]

- In India
  - one state
    - POS = location of Immovable property
  - more than one state
    - POS = location of Immovable property (value proportion)
- O/S India
  - POS = location of Recipient.

3. Certain Restaurant & catering service, Personal grooming, fitness, beauty & health services [Sec 12(4)].

POS = where service are actually performed.

4. Training & Performance approval [Sec 12(5)]

B2B
↓
POS = Location of RP

B2C
↓
POS = Location where the service actually performed

5. Admission to an event or amusement Park. 12(6)

POS = • Place where the event held or
• place where the Park or
• other place is located.

6. Admission to an event or amusement Park / organisation of events [12(7)]

In India
- B2B
  ↓
  POS = Location of RP
- B2C
  ↓
  POS = Location where the services actually Performed.

(event held in more than one state Value proportionate)

O/s India.
↓
POS = Location of Recipient

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~~7. Passenger transportation service (sec 12(9))~~.

7. Transportation of goods including mail or courier [12(8)].

B2B

POS = Location of RP

B2C.

POS = Location at which goods are handed over

8. Passenger transportation service (sec 12(9)).

B2B

POS = Location of RP

B2C.

POS = place where the embarks.

9. service supplied on ~~bord~~ board a conveyance (sec 12(10)).

POS = Location of first scheduled point of Departure.

10. Telecommunication services [section 12(11)]

→ services involving fixed line, leased & internet leased circuit, dish antenna etc: location of such fixed equipment.

→ Post-paid mobile / internet / DTH services provided

Through selling agent / re-seller / distributor:

→ Address of such selling / re-seller / distributor in the record of supplier at the time of supply.

→ By any person to final subscriber :- location where pre-payment is received or place of sale of vouchers.

→ when payment made through electronic mode: location of recipient in records of supplier.

→ Post-paid mobile / Internet services : location of billing address of the recipient & if the same is not available, location of supply

→ Other cases : address of the recipient in the records of the supplier & if same is not available, location of supplier.

11. Financial & Stock broking services [sec 12(12)]

POS:- Location the recipient of services in the record of the supplier.

- Location of receiver is not available then location of supplier.

12. Insurance services [sec - 12(13)].

B2B → POS = location of RP

B2C → POS = Location at which goods are handed over.

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13. Advertisement service to the govt [12(14)].

POS - Each of state / union territory where the advertisement is broadcasted / displayed / run / disseminated.