

Chapter : 4 - Supply place of supply.

Bafna Gold

Date: Page:

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 obtained, 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 obtained 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 is said to determine where goods are actually located.

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

- (iii) 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 obtained 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 is easier to determine where goods are usually located.

Place of Business [Sec 2(85)]

It Includes:

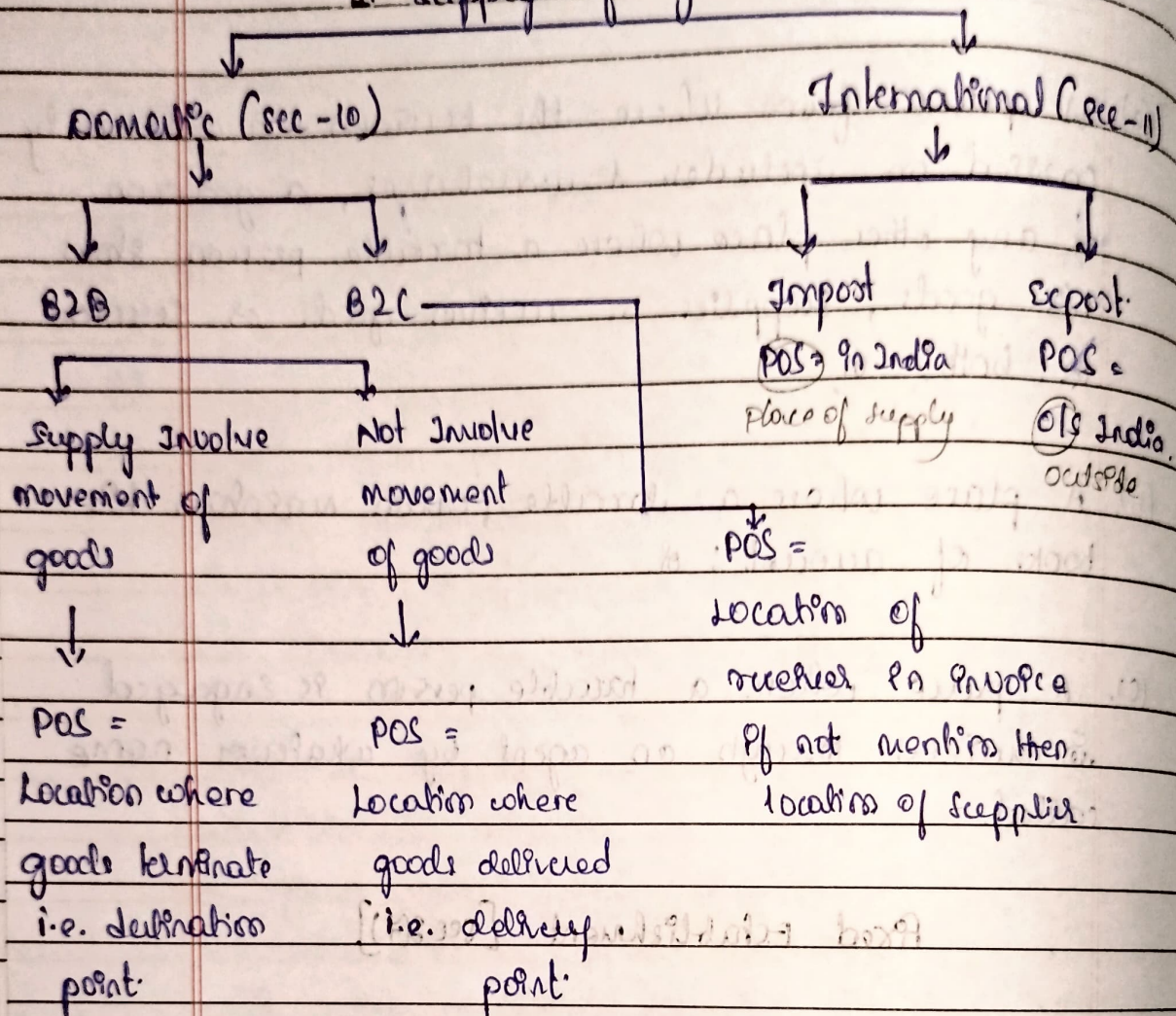
- (a). A place from where the business is ordinarily carried on includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or
- (b). A place where a taxable person maintains his books of account; or
- (c). A place where a taxable person is engaged in business through an agent by whatever name called.

Fixed Establishment [Sec 2(71)]

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

Place of Supply in case of goods.

1. Supply of goods



clarification.

Supplier $\longrightarrow$ EIC $\longrightarrow$ Receiver
Billing address & delivery address are different, POS taken delivery address.

2. Bill to ship to

POS = Principal place $\longrightarrow$ 3rd Person / who gave direction

3. Goods are assembled or installed at site

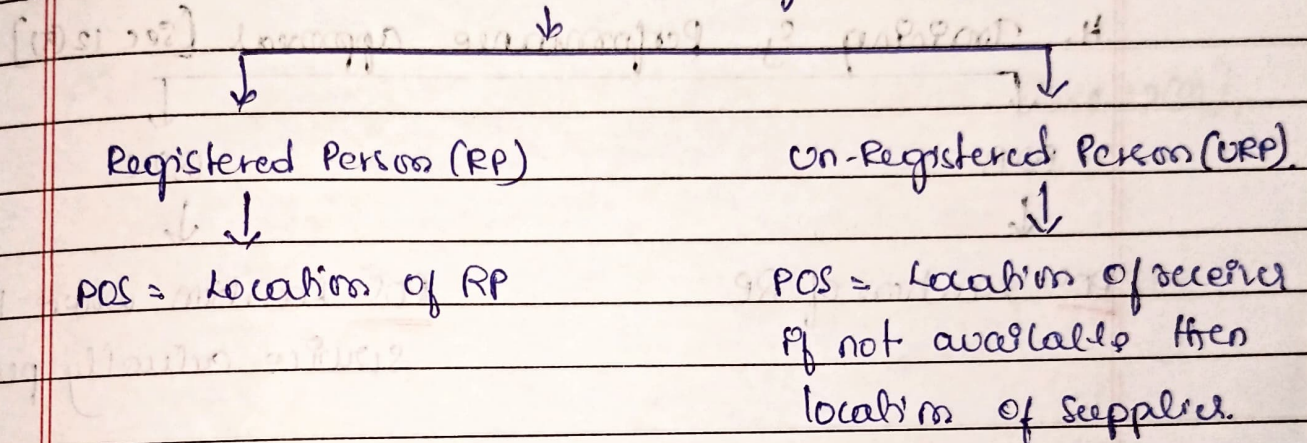
POS = where goods assembled or installed.

4. Supplied on-board (Section -12)
 POS = where goods taken on-board

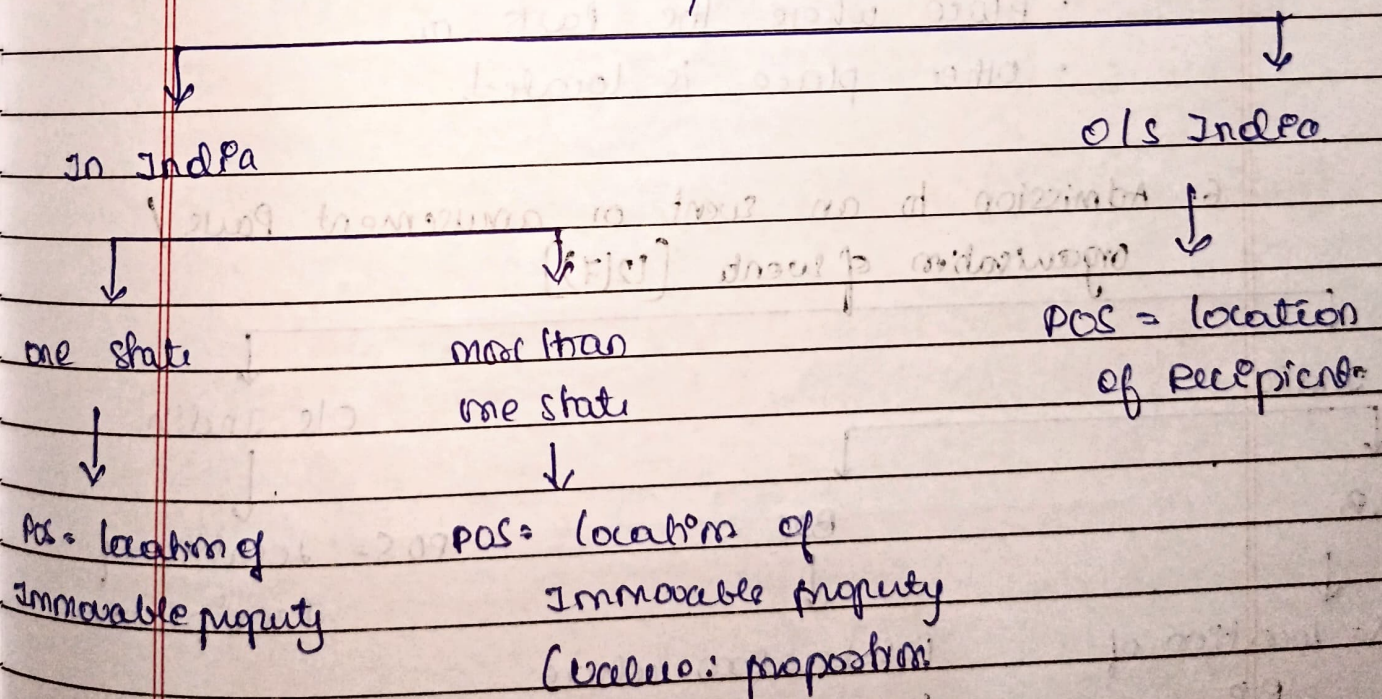
POS In case of service

1) General Rule [12(2)]

Service received by



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



3.1 Resto Restaurant & catering service,
Personal grooming, fitness, security & health
services [Sec 12(4)].

POS = where services 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.

Old India.



POS = Location of
Recipient

(Event held in more than one state
Value proportionate)

7. Passenger transportation services (see 12(9)).
7. Transportation of goods including mail or courier [12(8)].

↓ B2B ↓ B2C
POS = location of RP POS = location at which goods are handed over

8. Passenger transportation services (see 12(9)).

↓ B2B ↓ B2C
POS = location of RP POS = place where the embark

9. Service supplied on board a conveyance (see 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.

(1001) → By any person to final subscriber 2- 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

1B. Advertisement source to the Govt [12(14)].

POS = Each of state / Union territory where the advertisement is broadcast / displayed / run / disseminated.