Place of Supply

Section 12:- Services — 'Location of Supplier of Services' OR Location of Receipent of Services' are in india.

✳ General Rule [Section 12(2)]:-

Place of Supply Covered 12(3) to 12(14)

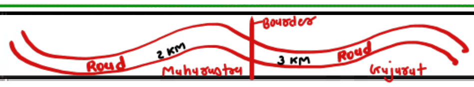
- **Yes** → ∴ Then place of supply determined as per 12(3) to 12(4)
- **No**
  - Receipent is Registered → Location of Receipent
  - Receipent is Unregistered
    - if the Address Available → Location of Unregistered Person
    - if the Address not Available → Location of Supplier

Jaiswal

12(3) ✳ Services in relation to an immovable property or lodging accommodation in a hotel/boat/vessel etc.

Services of immovable property	Rent for accommodation	Rent for Function	Services ancillary to the above(side) mentioned Services.
o Engineering	o Hotel / inn	o Marriage / Reception	
o interior decoration	o Guest House	o Ring Ceremony	
o architect	o Home stay	o office / social / cultural Religious or business	
o Surveyor	o Club / Campsite	o Function	
o Site-Coordination	o house boat / vessel		

→ Location of Immovable property
- india → That location
- o/s india → Service Recipient Location



→ Road Contract 5 cr. → Gujarat - 3 cr / Maharashtra - 2 cr.

Basic of Area

2 or more state / U.T

→ Lodging (Rent) accommodation
- other - Number of Night stayed (Not No. of Days)
- House boat / vessel - Time spent on boat / vessel

★ - Special Cases -

DO NOT WRITE ANYTHING HERE

12(4) ✳ Restaurant, Catering, beauty, fitness, health & personal Grooming Services

(Short RLB Fir Har Form :- Gaya)

→ Services are actually performed.

12(5) ✳ ★ Training and performance appraisal Services :-

Jaiswal

- Recipient is Registered → Location of Recipient
- Recipient is Unregistered → Service is actually performed

12(6) ✳ ADMISSION to event / amusement park / other place :

→ Event is actually held.

12(7) ✳ ★ ORGANISATION of events :-

∴ Example :- Surat (Recipient), Mumbai (Supplier), Kolkata (Cricket Match)

- Recipient is Registered → Location of Recipient (Surat)
- Recipient is Unregistered → Event is actually held. (Kolkata)

O/S india → Service Recipient Location (Surat)

→ Event held in more than one state / U.T

→ Example: Sanjay Raina (unregistered, Surat) event through I.G.L (Mumbai) for 2 event 6 Lakh, 1st event Kolkata and 2nd event Dubai.

→ 1st event - Kolkata (Place of supply)

→ 2nd event - Surat (Place of supply)

- Recipient is Registered → Location of Recipient
- Recipient is Unregistered → As per Contract / Agreement → if, Absence above then proportionate value.

12(8) ✳ ★ Transportation of goods including mail or Courier :-

- Recipient is Registered → Location of Recipient
- Recipient is Unregistered → Goods are handed over for their Transportation.

O/S india → Destination of such Goods.

Example: - Virat, an Unregistered person in Delhi, send Courier to his brother Rohit in Mumbai. The Courier Company pickup the parcel from Gujarat and delivers to Mumbai.

⟶ Place of supply : - Goods are handed over for their Transportation. → Gujarat, Not Delhi.

12(9) ✳ **Passenger transportation service :-**

- Recipient is Registered
  - Location of Recipient
- Recipient is Unregistered
  - if the Address Available
    - Location of Unregistered Person
  - if the Address not Available
    - Passenger Embarks (start) on the conveyance

The Return journey is treated as a Separate journey, even if the tickets for onward and return journey are issued at the Same time

Example:-

Ahmedabad → Goa → Chennai → Assam → Indore

Start Point ... End point

Case-1 :- Mr. A Registered in TamilNadu - Goa to Assam

⟶ Place of supply :- Location of Recipient - Tamilnadu

Jaiswal

Case-2 :- Mr. A Unregistered in TamilNadu - Goa to Assam

⟶ Place of supply :- Passenger Embark on the Conveyance - Goa

Case-3 :- Mr. A Unregistered in Tamilnadu - Goa to Assam and Assam to Goa - Single Ticket

⟶ Place of supply :- Goa to Assam :- Goa
Assam to Goa :- Assam

Treated as a both Separate Journey Consider.

12(10) ✳ **Service supplied on board a Conveyance :-**

→ Location of the First Scheduled point of departure of that Conveyance for the journey.

Example:-

Ahmedabad → Goa → Chennai

Start Point — Service of showing movie on demand — End point

∴ Mr. Sunil is travelling from Ahmedabad to Chennai in an Air-india flight. he desires to watch a English movie during the journey by making the necessary Payment in Goa. → place of Supply is the first scheduled point of departure of the Conveyance means i.e, Ahmedabad.

DO NOT WRITE ANYTHING HERE

12(11) * Telecommunication Service :-

- Fixed telecommunication line
- Internet leased circuit
- Lease circuits
- Cable or dish antenna

→ Place of Installation

- Post paid mobile connection and internet services → Location of Billing Address → if address not available location of supplier

- Pre-paid mobile connection, internet services and DTH Services (Recharge coupon, voucher, net pack etc.)

1. Selling agent, re-seller, distributor of subscriber → Address of the selling agent, re-seller, distributor at the time of supply.

2. Services provided by any person to final subscriber → Pre-payment is Received **OR** voucher are sold location.

Jaiswal

3. pre-paid services, the payment for made through internet banking / other electronic mode of payment → location of the recipient of services in record of the supplier of service.

4. other cases :- → Location of Recipient Address → if address not available location of supplier

→ Event held in more than one state / U.T → As per contract / Agreement → if, absence above then proportionate value.

12(12) * Financial and stock broking Services:-

→ Recipient of services Address in the records of the Supplier - Location of Recipient

→ other cases - Location of supplier

Example :- Mr. Sam - HDFC Bank A/c, Pune. Mr. Pankaj - SBI A/c, Pune.] Both travel to Goa and C.A coaching fee 1,00,000 through demand draft with charge ₹ 500/- in HDFC Bank in Goa.

Mr. Sam (HDFC A/c already Present) → Place of Supply :- Pune

Mr. Pankaj (HDFC A/c Not Present) → Place of Supply :- Goa

12(13) * Insurance Services:-

Recipient is Registered → Location of Receipent

Recipient is Unregistered → Location of Service Recipient of Service in the records of the the supplier.

Mr. Sunil – Unregistered, normally resides in Kolkata (West Bengal).

Visits Ahmedabad (Gujarat) – Native place.

Buys Medical Insurance for parents from Safe Insurers (Registered in Bihar), sunil parents residing in Gujarat but safe insurers record sunil parents residing maharashtra.

Place of supply?

Answer :Maharashtra

Example

12(14) * **Advertisement Service to the Government:-**

- New paper and publication — Amt Payable for publishing each state / U.T
- Hoarding (other than on train) — Amt Payable for Hoardings each state / U.T
- Back of utility bill of Gas & oil companies etc. — Amt Payable for Billing address each state / U.T
- Advertisements on Radio stations — Amt Payable for Radio station each state / U.T

- Printed material like pamphlets, leaflets, diaries, calendars, T-shirts etc. — Amt Payable for distribution of a Specific No. of such material in each state / U.T

- On Trains — Amt attributable to Ratio of length of the railway track in each state / U.T
- On Railway Tickets — Amt attributable to in the ratio of No. of Railway station each state / U.T
- Cinema halls — Amt Payable to a Cinema hall $\boxed{\text{OR}}$ Screens in a multiplex each state / U.T.

- **Advertisement** (Jaiswal)
  - Television channels → Each state / U.T → Viewership Basis → Last week of Quarter No. of viewer
  - Internet → Each state / U.T → Internet subscriber Basis → Last Quarter of F.Y No. of subscriber
  - SMS → Each state / U.T → Telecom subscriber Basis → Last Quarter No. of subscriber

Region Comprising of more than one state / U.T, is calculated in Ration of the population of that state / U.T latest Census.

Example:- Television channels last week of quarter No. of viewer Maharashtra, Gujarat & North east state Ratio of 6:4:10 & Advertisment Amt ₹ 20,00,000.

→ Maharashtra – $\frac{6}{20} \times 20$ Lakh $= 6,00,000$

→ Gujarat – $\frac{4}{20} \times 20$ Lakh $= 4,00,000$

→ North east – $\frac{10}{20} \times 20$ Lakh $= 10,00,000$ → North east 3 state Population Ration 2:3:4

- Assam:- $\frac{2}{10} \times 10,00,000 = 2,00,000$
- Nagaland:- $\frac{3}{10} \times 10,00,000 = 3,00,000$
- Sikkim:- $\frac{4}{10} \times 10,00,000 = 4,00,000$

Section-10:- Place of Supply of Goods in Domestic transaction:-

10(1)(a):- Supply involving movement of Goods:-

→ when the movement of goods terminates (ends) for delivery to the recipient.

10(1)(b):- 'Bill to Ship to Supply'

→ Short :- Billing Address (original Buyer / Agents)

*** Place of Supply of over the Counter sales to Unregistered person:-**

- Recipient is Registered
  - ↓ Location of Recipient
- Recipient is Unregistered
  - if the Address Available
    - ↓ Location of Unregistered Person
  - if the Address not Available
    - ↓ Location of Supplier

Jayswal

10(1)(c):- Supply not involving movement of goods:-

→ Location of goods at the time of delivery to the recipient.

10(1)(d):- Supply involving installation or assembly of goods:-

→ Goods which are to be installed or assembled at Site

10(1)(e):- Goods Supplied on board a Conveyance:-

→ Goods have been taken on board.

DO NOT WRITE ANYTHING HERE

Section - 7 :- Inter-state Supply :- According to place of supply OR location of the supplier,
- two different state / UT
- a state and a UT
- Export
- SEZ developer / units

Jaiswal

Section - 8 :- Intra-state Supply :- According to place of supply OR location of the supplier,
- Same state
- Same Union Territory

Section - 9 :- Supply in Territorial Water :-

→ Coastal state or Union Territory where the nearest point of the appropriate baseline is located.

PLACE OF SUPPLY (IGST Act)

Amendment - May -25

CBIC Clarifications

Clarification on sec 10(1)(ca) of IGST Act on POS of goods to URPs (Cir. No. 209/3/2024):-	
Issue	POS u/s 10(1)(ca) of IGST Act, if SOG is made to URP where billing address is different from address of delivery of goods, especially in supply through e-commerce platforms?
Case	Mr. A (URP) located in X State places an order on an e-commerce platform for mobile phone. He provides billing address located in X state but mobile is to be delivered at an address located in Y State. What shall be the POS?
Clarification	➲ For goods supplied through e-commerce platforms to URP, if billing address differs from the delivery address in invoice, POS shall be the address of delivery of goods recorded on invoice i.e. State Y. ➲ Supplier may record the delivery address as address of recipient on invoice to determine POS in this case.