Section 10 :- POS of goods other than Imported or Exported Goods

Section	Nature of supply	~~any~~ info.	Parties involved	POS - Place of supply
10(1)(a)	Goods involving movements	any other Person includes Transporter	• Supplier • Recipient • Any other Person	Location of the Goods when the movement of Goods Terminates for delivery to the Recipient
10(1)(b)	Bill to - ship to Transaction	Goods delivered by supplier to Recipient at the Direction of 3rd Person	• supplier • Recipient (Shipping address) • 3rd Person (Billing Address)	Principal Place of Business of Third Person, on whose direction goods are supplied to recipient.
10(1)(c)	Does not involve movement of Goods	-	• Supplier • Recipient	Location of goods at the time of Delivery to the Recipient.
10(1)(ca) Over the counter sales	SOG to URP	• If address of URP is recorded in invoice →	• supplier (Reg.) • Recipient (Unreg.)	→ Address Record in invoice
		• not recorded in invoice →		→ LOS
Circular No. 209/3/2024	ECO to URP	if Billing & delivery add. differs →		POS is the delivery add. as per the Invoice.
10(1)(d)	Installation & assembly of goods at site	• where there is a composite supply, consisting goods & ancillary Installation service	• supplier • Recipient	Place of such Installation or assembly of Goods.

Conveyance = Transport
Board = Starting Point

10(1)(e)	Goods are supplied on Board a conveyance including a vessel, aircraft, a train or motor vehicles	Books & other Products sold by Train hawkers or Packaged food items sold on airplanes.	- Supplier - Recipient	Location at which goods are taken on Board

Section 12 :- POS of Service Within India

Section	Description of services	POS - B2C	POS - B2B
12(2)	General Rule for all services except in 12(3) to 12(14)	(i) If Add. of Recipient exists on record = LOR (ii) If Add. on Recipient does not exists on record = LOS	
12(5)	Training & Performance appraisal	Location where the service is Actually Performed	Location of such Reg. Person
12(7)	Organisation of events including Ancillary services, sponsorship eg:- cultural, artistic, sporting, scientific, educational or entertainment - conference, Fair, exhibition, celebration	Place where event is actually Held NOTE :- if Held o/s India → LOR	

12(8)	Transportation of Goods, mail or courier	Location at which goods are Handed over for Transportation NOTE :- Transportation o/s India = Sec 12(2)	Location of such Reg. Person
12(9)	Passanger Transport service	Place where Passanger embarks on the conveyance for a continuous Journey NOTE :- Right to Passage for future use where Point of Embarkment is not known = Sec 12(2)	
12(13)	Insurance service	LOR on Record of insurance co.	

Rule 5 :- Prescribed for SOS attributable to different States / UTs under sec 12(7)

- When services is supplied in more than one state or UT,
- Recipient is URP & Total amt charged in lumpsum (not state-wise) & - in absence of any contract or agreement

↓

Value of supply of service shall be determined by application of the Generally Accepted Accounting Principles. (GAAP).

Section	Nature of supply	POS
	[Based on Performance]	
Sec 12(4)	Supply of Restaurant & Catering services - Personal grooming - Fitness - Beauty Treatment - Health service - cosmetic & Plastic surgery	Location where services actually Performed
12(6)	Admission to Events (Ticket charge) - cultural, artistics, sporting scientific, educational, entertainment event or - Amusement Park or any other Place & - services Ancillary thereto	Place where the event is actually Held or where the Park or such other Place is located.
12(10)	on Board services:- a conveyance, including vessel, aircraft, a train or motor vehicle	Location of the first scheduled Point of Departure of that conveyance for Journey
12(12)	Banking & Financial services including Stock Broking services to any Person	- If add. of R exist → LOR - If add. of R doesn't exist → LOS
12(14)	Advertisement services to CG / SG Statutory Body LA - meant for multiple States or UTs.	Shall be determined for each State or UTs where adv. is Broadcasted Run Played
Rule 3	- Concept Book (Read once)	

Section	Nature of Supply	POS
12(3)	Immoval Property Services :-	
	(a) directly in relation to an Immovable property including services provided by architects, interior decorators, surveyors, engineers & other related experts or estate agents	
	(b) any services by way of grant of Right to use IP (Rent / Lease) or for construction work	Location at which the I.P. or boat or vessel, is located or intended to be located.
	(c) Lodging accommodation (Room Rent) by Hotel, inn, guest House, Home stay, club or campsite including House boat or any vessels	
	(d) by way of accomodation in any IP for :- - marriage or Reception - Official, social, cultural, Religious or Business function	Provision applies to :- constructed developed / yet to be constructed developed property.
	(e) any services Ancillary to the services referred above.	
		If outside India = LOR
•	located in more than 1 state or UT. →	in proportion to the value for service separately collected or as per contract
	in absence of agreement or contract →	Rule 4 - applies.

Rule 4 :- SOS attributable to diff. State or UTs U/S 12(3) of IGST Act.

(i) Provided by way of lodging accommodation (Room Rent) by a Hotel, inn, guest House, club or campsite → except if property is a single property located in 2 or more contiguous state / UTs. ↓ Rule 4 does not apply	Apportionment based on No. of Nights stayed in such property
(ii) all Other services in Relation to Immovable property • if single property spread across 2 or more states, this clause applies even if its 1 property - this is not an exception like clause (i)	based on area of I.P. in each state.
(iii) lodging on House boat or vessel & ancillary to such services.	Time spent by Boat / Vessel in each such state ↓ time measured based on declaration by service provider

CBIC clarification :- (Circular No. 203/15/2023)

1. Vendor sells / Rents ad space on Hoarding
   → Sec 12(3)(a) applies
   → Related to Immovable property.

2. Vendor just display ad. (does not own / Rent structure)
   → sec 12(2)
   → Pure service - not linked to Immovable Property

Section	Nature of supply	POS
sec 12(11)	Supply of Telecommunication services including Data trf, Broadcasting, cable & Direct to Home TV (DTH) services to any Person shall	
	(a) Fixed lease or cable line	Place where such Fixed line is installed.
	(b) Postpaid mobile, internet, DTH	a) If add. of R exists = LOR. b) doesn't exists = LOS.
	(c) Prepaid mobile, internet, DTH	a) selling through agent = add. of agent if an record. Otherwise LOS b) Direct to final subscriber = Place where voucher is sold.
	(d) in all other cases.	a) add of R = LOR b) not exist = LOS
	Proviso - Prepaid - electronic Payment	LOR in record of supplier

Rule 6 :- the leased circuit is installed in more than 1 ST & consolidated amt is charged, in absence of contract
→ in proportion to the No. of Points lying in ST or UT.