



GST – PLACE OF SUPPLY

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GST – PLACE OF SUPPLY

- Introduction
- Intra State Supply
- Inter State Supply
- Place of Supply – Domestic
- Place of Supply – Imports
- Place of Supply – Exports
- Q &A



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Intrastate Supply – Section 8 of the IGST Act

- Location of the supplier and place of supply of the goods or services are in the same state or union territory.
- Both the supplier and recipient are in the same state
- Place of supply is key to determine this
- Taxes applicable are
 - CGST + SGST
 - CGST +UTGST



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Intrastate Supply – Section 8 of the IGST Act

- The following are not considered as Intra state supplies
 - Supply of goods or services to SEZ or SEZ developers
 - Goods imported into India till they reach the customs boundaries of India
 - Supplies made to foreign tourists as per section 15 of the IGST Act



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Interstate Supply – Subsection 1 Section 7 of IGST Act

- Two different states
- Two different Union Territories
- In a different state and a union territory
- Import of goods or services into India



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Interstate Supply – Subsection 1 Section 7 of IGST Act

- The following are also treated as inter state supply of goods or services
 - when the supplier is located in India and the place of supply is outside India;
 - to or by a Special Economic Zone developer or a Special Economic Zone unit; or
 - in the taxable territory, not being an intra-State supply and not covered elsewhere in this section,



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Export of Goods – Subsection 5, Section 2 of IGST Act

- with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India



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Export of Service – Subsection 6, section 2 of IGST Act

- The supplier of service is located in India
- The recipient of service is located outside India
- The place of supply of service is located outside India
- The payment for service is received in the converted foreign currency
- The supplier of service and the recipient of service are not merely establishment of a distinct person



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Import of Goods – Subsection 10 of Section 2 of IGST Act

- import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;



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Import of Service – Subsection 11 of Section 2 of IGST Act

- The supplier of service is located outside India
- The recipient of service is located in India
- The place of supply of service is in India



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Location of recipient of Service – Subsection 14 of Section 2 of IGST Act

- Supply is received at the place where registration is obtained
- where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;



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Location of supplier of Service – Subsection 14 of Section 2 of IGST Act

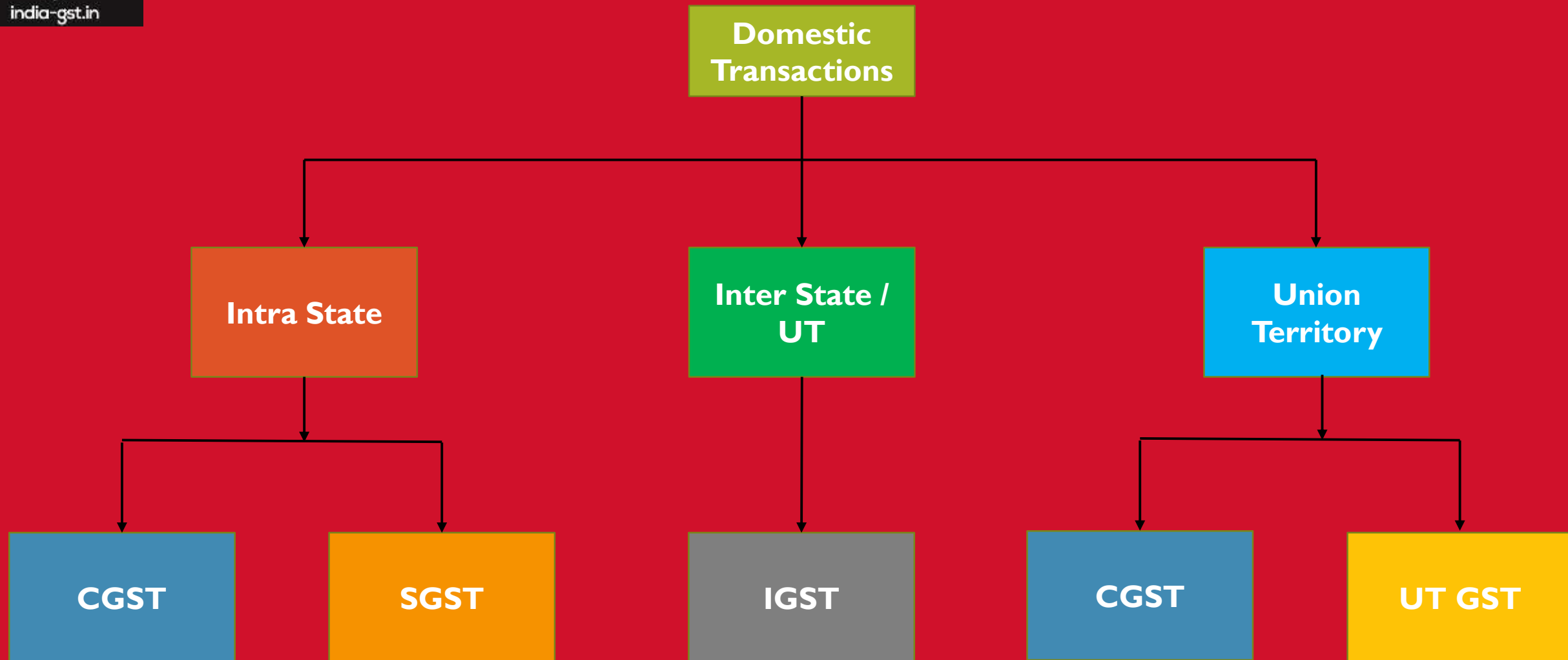
- where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;
- where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;

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Location of supplier of Service – Subsection 14 of Section 2 of IGST Act

- where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and
- in absence of such places, the location of the usual place of residence of the supplier;

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Place of Supply - Goods other than goods imported and exported from India – Sub-section 1 of Section 10 IGST Act

Business Case	Place of Supply
Where moment of goods involved	Location of place where moment of goods terminates

Example : A Ltd registered in TN and B Ltd registered in Karnataka, A Ltd takes delivery of the goods at B Ltd.'s factory gate



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Place of Supply - Goods other than goods imported and exported from India – Sub-section 1 of Section 10 IGST Act

Business Case	Place of Supply
Where moment of goods is not involved (sales from a showroom)	Location of the goods at the time of delivery

Example : Ram from Hyderabad goes on a business trip to Mumbai and purchases books from Crossword. Taxes applicable will be CGST and SGST of MH.



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**Place of Supply - Goods other than goods imported and exported from India
– Sub-section 1 of Section 10 IGST Act**

Business Case	Place of Supply
When goods are assembled or installed on site	Location of assembly or installation of goods

Example : O Ltd supplier from Pune installs lift in a shopping mall in New Delhi.

Place of supply – New Delhi / Pune ?



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**Place of Supply - Goods other than goods imported and exported from India
– Sub-section 1 of Section 10 IGST Act**

Business Case	Place of Supply
Where goods are supplied on board	Location of embankment

Example : A passenger boards flight in Mumbai to Kolkata and in journey buys sandwich.

Place of Supply – Mumbai



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**Place of Supply - Goods other than goods imported and exported from India
– Sub-section 2 of Section 10 IGST Act**

Business Case	Place of Supply
Where the place of supply of goods cannot be determined,	The place of supply shall be determined in such manner as may be prescribed.



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Place of Supply - Goods imported and exported from India Section 11 IGST Act

Business Case	Place of Supply
Goods imported into India	Location of the Importer
Goods exported from India	Location outside India



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Supply of Services to B2B	Location of the recipient of the service
Supply of Services to B2C	Location of the supplier of services



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 3 Section 12 of IGST Act.**

Business Case		Place of Supply
Architects	Any ancillary Services	Location of the Immovable property
Interior decorator		If immovable property is outside India
Surveyors		then location of the Recipient
Engineers and other related experts or estate agents		
Any service provided by way of grant of rights to use immovable Property		
for carrying out or co-ordination of construction work		



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Accommodation in a hotel, inn, guest house, home stay club, campsite, house boat or called by any other name	Location of the Immovable property If immovable property is outside India then location of the Recipient



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Organizing an event like marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property	Location of the Immovable property If immovable property is outside India then location of the Recipient



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Restaurants Catering Personal Grooming Fitness Centers Beauty treatment Cosmetic / Plastic Surgery	Location where the services are actually provided



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Place of supply of services where location of supplier and recipient is in India – Subsection 3 Section 12 of IGST Act.

Business Case		Place of Supply
Organizing any Cultural Artistic Sporting Scientific Educational Conference, Fair, Exhibition or similar event	Any ancillary Services	B2B – Location of the Recipient B2C – Location where the event is actually held. If event is held outside India then location of the Recipient



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Transportation of goods	B2B – Location of the recipient B2C – Location where the goods are handed over to the recipient



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Transportation of passengers	B2B – Location of the recipient B2C – Location from where the journey starts

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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
The place of supply of services on board a conveyance, a vessel, an aircraft, a train or a motor vehicle	Place of supply – the first point where the journey starts



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Place of supply of services where location of supplier and recipient is in India – Subsection 3 Section 12 of IGST Act.

Business Case	Place of supply
Tele communication services	
Fixed Services – Landline, leased circuits, internet based circuit, cable or dish antenna	Location where they are installed
Mobile connections for telecommunication or internet services – post paid	Location of the recipient
Pre paid services – mobile, DTH, Internet	If sold through a distributor or selling agent or re-seller Location of the Supplier Directly to subscriber Location where payment is received or sold



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Insurance Services	B2B – location the recipient B2C – location of the recipient of the person to whom insurance is sold



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**Place of supply of services where location of supplier and recipient is in India
– Subsection 2 Section 12 of IGST Act.**

Business Case	Place of Supply
Banking, stock broking or other financial services	Location of the recipient of services based on the address If location of the recipient is not available, location of the supplier of services



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