

Place of Supply → IGST Act

## Sec 6 - Sec 13

Sec 6 → Charging Section → Same as Sec 9 of CGST Act

Sec 7 → Inter state supply

Sec 8 → Intra state supply

Sec 9 → Territorial waters

Sec 10 →

Sec 11

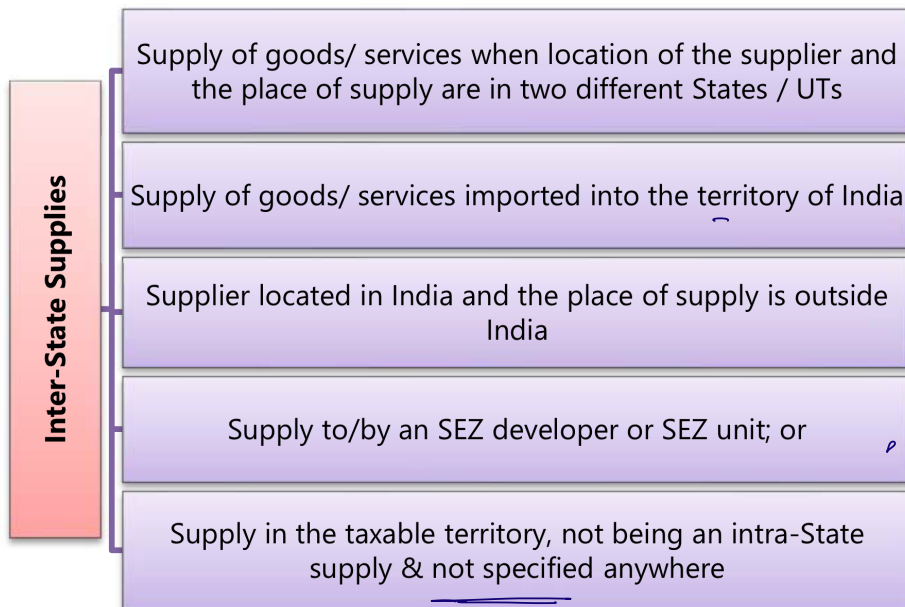
Sec 12

Sec 13

→ Pos

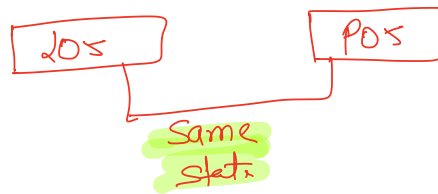
Sec 7

Inter state supply



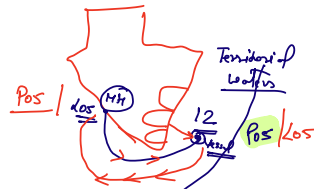
\* Supply to Foreign Tourist

## Sec 8 Inter state supply



Excluding All supplies which are covered in definition of "Inter state supply"

### Section 9 Supplies in territorial waters



- (a) where the location of the supplier is in the territorial waters, the location of such supplier; or
- (b) where the place of supply is in the territorial waters, the place of supply, shall, for the purposes of this Act, be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

POS

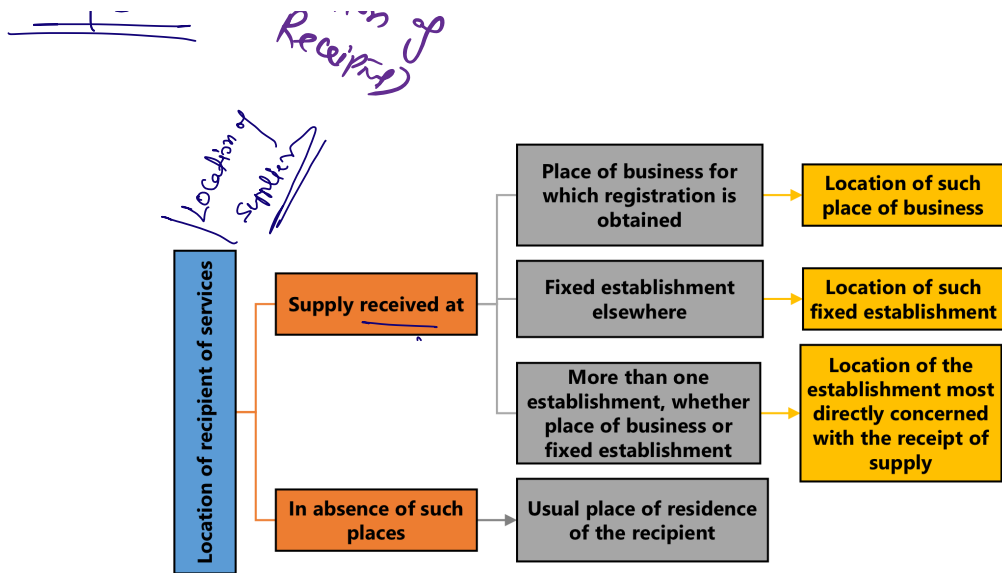
Sec 10  
Sec 11

Goods → Sec 10 Domestic supply  
→ Sec 11 → Import / Export of Goods

Sec 12  
Sec 13

Services → Sec 12 → Supplier and Recipient both in India  
→ Sec 13 Either Supplier or Recipient is outside India

LOS / COR (Location)



Sec 10

## Place of Supply of Goods (Domestic supply)

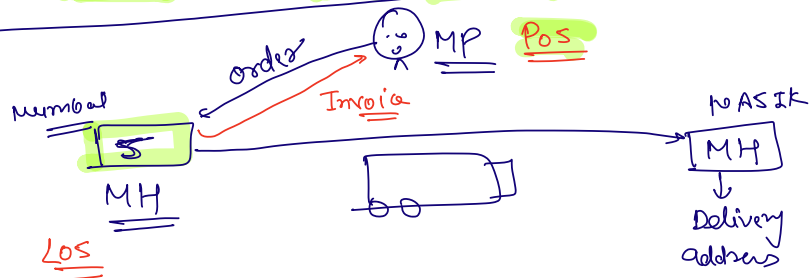
Situation

(i) Supply involve movement of Goods  
[Supply Completed with delivery]

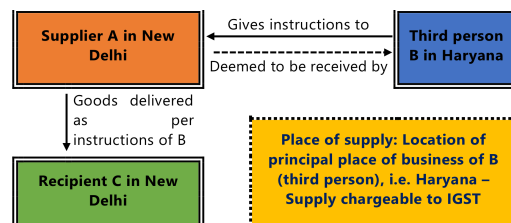
(ii) Bill to SHIP Model

Place of Supply

In case of supply involving movement of goods, the place of supply is the **location of the goods** at the time when the movement of goods **terminates (ends)** for delivery to the recipient.



In simple words, **where goods are delivered by the supplier to the recipient at the instruction of a third person, the place of supply is the principal place of business of such third person and not of the actual recipient.**



③ Supply Involves

Installation at site

If the supply involves goods which are to be installed or assembled at site, the place of supply is the place of such installation or assembly.

④ Supply does not involve Movement of Goods

If the supply does not involve movement of goods, the place of supply is the location of goods at the time of delivery to the recipient.

⑤ Goods supplied on board on Conveyance

Section 10(1)(e) lays down that **place of supply of goods supplied on a board a conveyance like aircraft, train, vessel, motor vehicle is the location where such goods have been taken on board.**



Place of supply of goods supplied on board a conveyance is determined under

Sec 11

Section 11		Place of supply of goods imported into, or exported from India
Clause	Particulars	
	The place of supply of goods,—	
(a)	imported into India shall be the location of the importer;	
(b)	exported from India shall be the location outside India.	

Sec 12

## • PLACE OF SUPPLY OF SERVICES WHERE LOCATION OF SUPPLIER OF SERVICE AND THE LOCATION OF THE RECIPIENT OF SERVICE IS IN INDIA [SECTION 12]

General Clause

Pos

B2B → location of Receiver

B2C → location of Receiver if available in Records



B2C → Otherwise Location of Supplier



(11) Mr. A (a Chartered Accountant registered in New Delhi) makes a supply of service to his client MB Pvt. Ltd. of Noida, Uttar Pradesh (registered in Uttar Pradesh). In this case, since the supply is made to a registered person, the place of supply is the location of the registered recipient, i.e. Noida.

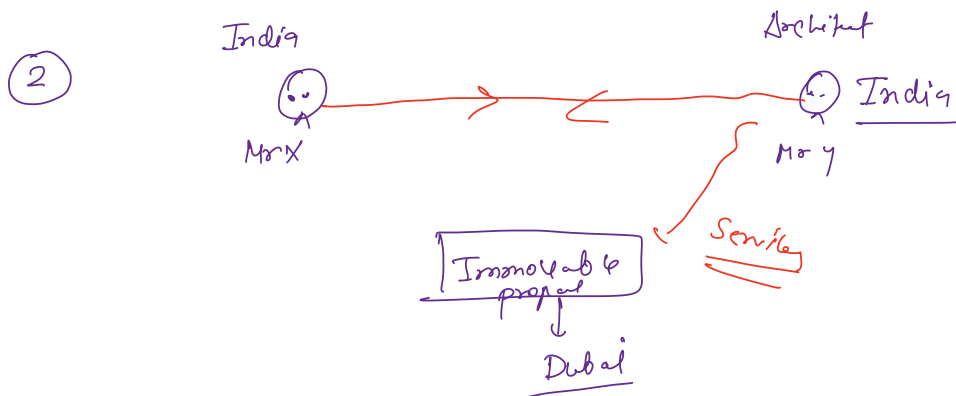
(12) Mr. A, a Chartered Accountant in Gurugram, Haryana, (registered in Haryana) provides consultancy services to his client Mr. C who is a resident of New Delhi but is not registered under GST. If the address of Mr. C is available in the records of Mr. A, location of Mr. C, i.e. New Delhi will be the place of supply, else the location of Mr. A, which is Gurugram, will be the place of supply.

### (ii) Services Related to Immovable Property

Examples

- |                                 |                        |
|---------------------------------|------------------------|
| ① Hotel                         | ⑤ Interiors            |
| ② Marriage gndes                | ⑥ Architect / Engineer |
| ③ Construction                  | ⑦ Real Estate Agent    |
| ④ Renting of Immovable property | ⑧ Boat / Vessel        |

POS → ① Location of Immovable Property / Boat / Vessel  
or location where they are intended to be located.



If property is located outside India then General Rule will be Applied.

to be located is the place of supply.



**(13)** KTS Builders (Mumbai) is constructing a factory building for PLM Pvt. Ltd. (Kolkata), in New Delhi. The place of supply is the location of the immovable property, i.e. New Delhi.



**(16)** Mr. X, a consulting engineer based in Mumbai, Maharashtra renders professional services in respect of an immovable property of Mr. Y (Bangalore) located in Australia. Since the immovable property is located outside India, the place of supply of service is the location of recipient, i.e. Bangalore and not the place where the immovable property is located (Australia).

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**(iii) Restaurant and catering service, personal grooming, fitness, beauty and health services [Section 12(4)]**

The place of supply of restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery is the location where such services are actually performed.

#### (iv) Training and Performance appraisal services

Pos

B2B → location of Receiver

B2C → location where services actually performed

actually performed.



**(22)** DEO Consultants (Kolkata) impart GST training to accounts and finance personnel of Sun Cements Ltd., Guwahati, Assam (registered office) at the company's Kolkata office which is also registered under GST. Since the contract is entered with Guwahati office, and it being a registered recipient, the place of supply is the location of the registered person, i.e. Guwahati.

**(23)** Mr. Suresh (unregistered person based in Noida) signs up with Excellent Linguistics (New Delhi) for training on English speaking at their New Delhi Centre. Since the recipient is unregistered, the place of supply is the location where services are provided, i.e. New Delhi.

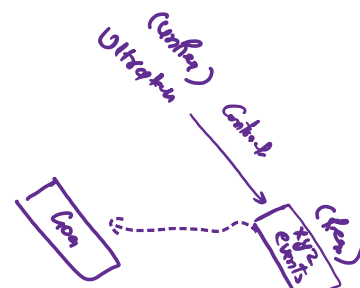
#### (v) Services by way of admission to event, Amusement Park, Circus, Exhibition etc.

Pos → location where event is held



**(24)** Mr. A, a resident of Ghaziabad, Uttar Pradesh, buys a ticket for a circus organized at Gurugram, Haryana by a circus company based in New Delhi. The place of supply is the location where the circus is held, i.e. Gurugram.

**(25)** Mr. B of New Delhi buys a ticket for an amusement park located in Noida, Uttar Pradesh. The place of the supply is the location where the park is located, i.e. Noida.



#### (vi) Event organizing services

① B2B → Location of Recipient

② B2C → \* Event in India → Location of Event  
\* Event outside India → Location of Recipient



**(26)** Mega Events, an event management company at New Delhi, organizes an award function for Shah Diamond Merchants of Ahmedabad (registered in Gujarat), at Mumbai. Since the recipient is a registered person, the place of supply is the location of the recipient, i.e. Ahmedabad.

**(27)** Mega Events, an event management company at New Delhi, organizes an award function for Shah Diamond Merchants of Ahmedabad (registered in Gujarat), in Mauritius. Since the recipient is a registered person, the place of supply is the location of the recipient, i.e. Ahmedabad.

**(28)** Grand Wedding Planners (Chennai) is hired by Mr. Ramesh (unregistered person based in Hyderabad) to plan and organise his wedding at New Delhi. The recipient being an unregistered person, the place of supply is the location where the event is held, i.e. New Delhi.

**(29)** Grand Wedding Planners (Chennai) is hired by Mr. Ramesh (unregistered person based in Hyderabad) to plan and organise his wedding in Seychelles. The recipient being an unregistered person and the event held outside India, the place of supply is the location of the recipient, i.e. Hyderabad and not the location where the event is held, i.e. Seychelles.

## (vii) Transportation of Goods, Mails, Courier, GTA

Pos (i) B2B  $\Rightarrow$  location of recipient.

(ii) B2C  $\Rightarrow$  ① Destination - India  $\Rightarrow$  location where goods are handed over for transport  
(origin)

② Destination outside India  $\Rightarrow$  Destination of goods  
(Outside India)



**(31)** M/s XYZ Pvt. Ltd. is a registered company in New Delhi. It sends its courier to Pune through M/s Brue Air Courier Service. The recipient being registered person, the place of supply is the location of recipient, i.e. New Delhi.

**(32)** Mr. Y, an unregistered person, of New Delhi sends a courier to his brother in Amritsar, Punjab. The recipient being unregistered person, the place of supply is the location where goods are handed over for their transportation, i.e. New Delhi.

**(33)** PR Pvt. Ltd., a Goods Transportation Agency based in Kanpur, Uttar Pradesh, is hired by Hajela Enterprises (registered supplier in Kanpur) to transport its consignment of goods to a buyer in New Delhi. The recipient being registered, the place of supply is the location of recipient, i.e. Kanpur.

**(34)** ST Pvt. Ltd., a Goods Transportation Agency based in Noida, Uttar Pradesh, is hired by Chhaya Trade Links (registered supplier in New Delhi) to transport its consignment of goods to a buyer in Kanpur, Uttar Pradesh. The recipient being registered, the place of supply is the location of recipient, i.e. New Delhi.

**(35)** Mr. Srikant, a manager in a Bank, is transferred from Bareilly, Uttar Pradesh to Bhopal, Madhya Pradesh. Mr. Srikant's family is stationed in Kanpur, Uttar Pradesh. He hires Goel Carriers of Lucknow, Uttar Pradesh (registered in Uttar Pradesh), to transport his household goods from Kanpur to Bhopal. The recipient being unregistered person, the place of supply is the location where goods are handed over for their transportation, i.e. Kanpur.

**(36)** M/s JKL Pvt. Ltd. is a registered company in Chennai. It ships goods to its customer in London, United Kingdom through M/s Strong Logistics, a shipping company. The goods being transported outside India, the place of supply is the location of destination of such goods, i.e. London, (UK).

## (viii) Passenger Transport Services

① Train tickets, Bus tickets,  
Airline tickets

Pos

B2B  $\rightarrow$  LOR

B2C  $\rightarrow$  location from where  
Passenger embarking for  
his continuous journey

② Right to book tickets  
for future  
(Boarding not ascertainable)

General Rule



(37) Mr. Amar (registered person in New Delhi) travels from Mumbai to Bangalore in Airjet flight. Mr. Amar has bought the tickets for the journey from Airjet's office registered in New Delhi.

The place of supply is the location of recipient, i.e. New Delhi.

(38) Mr. C (unregistered person in Chennai) has come to Delhi on a vacation. He buys pre-paid Delhi Metro Card from Delhi Metro (New Delhi) for hassle free commute in the National Capital Region. Recipient being unregistered person, the place of supply is the address of Mr. C, i.e. Chennai. If address of Mr. C is not available with the Delhi Metro, the place of supply will be the location of the supplier of services, i.e. New Delhi.

(39) Mr. Shyam, an unregistered person, based in Gurugram, Haryana books a two-way air journey ticket from New Delhi to Mumbai on 5<sup>th</sup> December. He leaves New Delhi on 10<sup>th</sup> December in a late-night flight and lands in Mumbai the next day. He leaves Mumbai on 14<sup>th</sup> December in a morning flight and lands in New Delhi the same day.

The return journey is treated as a separate journey, even if the tickets for onward and return journey are issued at the same time. Thus, being an unregistered person, the place of supply for the outward and return journeys

are the locations where the unregistered person embarks on the conveyance for the continuous journey, i.e. New Delhi and Mumbai respectively.

## ix) Service supplied on board a conveyance [Section 12(10)]

Nature of Supply	Place of Supply
Service supplied on board a conveyance*	Location of the first scheduled point of departure of that conveyance for the journey



(42) Mr. X is travelling from Delhi to Mumbai in an Airjet flight. He desires to watch an English movie during the journey by making the necessary payment. The place of supply of such service of showing 'movie on demand' is the first scheduled point of departure of the conveyance for the journey, i.e. Delhi.

(2) Telecommunication, DTH, Internet etc —

POS

(1) Fixed line connection,  
DTH, leased line,  
Landline

Location of Device  
Installed

(2) Post Paid Mobile  
Connection

\* Billing address of Receiver if  
Available  
\* Otherwise LOS

Mobile

(3) Prepaid Connection

(i) Recharge Sold  
through agent

Location of agent

(ii) Recharge Vouchers  
Sold

Location where Vouchers  
sold

(iii) Online Recharge

LoR in Records

(iv) Other Cases

LoR in Record Otherwise  
LOS





**(43)** Mr. X (Kolkata) gets a landline phone installed at his home from Skybel Ltd. The place of supply is the location where the telecommunication line is installed, i.e. Kolkata.

**(44)** Mr. Y (Mumbai) gets a DTH installed at his home from RT Ltd. The place of supply is the location where the DTH is installed, i.e. Mumbai.

**(45)** Mr. D (Mumbai) takes a post-paid mobile connection in Mumbai from Skybel Ltd and gives his residence address at Mumbai as the address for billing with supplier. The place of supply is the location of billing address of the recipient, i.e. Mumbai.

**(46)** Mr. E (New Delhi) gets his post-paid mobile bill (billing address New Delhi) paid online from Goa. The place of supply is the location of the billing address of the recipient, i.e. New Delhi.

**(47)** Mr. C (Pune) purchases a pre-paid card from a selling agent in Mumbai. The place of supply is the address of the selling agent or re-seller, i.e. Mumbai.

**(48)** Mr. F (Puducherry) gets a pre-paid mobile recharged from a grocery shop in Chennai. The place of supply is the location where such pre-payment is received, i.e. Chennai.

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(xi) Financial and Stock broking services

Pos

- (i) location of Recipient if available in Records
- (ii) Otherwise location of Supplier

(xii) Insurance Services

Pos

B2B → 20R

B2C → 20R in Records

(xiii) Advertisement services Provided to Govt -

Pos → Each Where such advertisement broadcasted or published



Sec 13

Pos in Case if dos or dok is outside India

(i) General Rules

— B2B → dok

Pos

B2C → dok if available in Records

B2C → dos if dok not available

(ii) Performance Based Services

(i) Services Provided where Physical

Presence of Goods is necessary  
Ex: Repairs, Maintenance

(ii) If Goods are temporarily  
Imported for Repairs and  
Export

(iii) If Services Provided on Goods  
from Remote location

(iv) Services where Physical Presence  
of Individual is required

Ex: Restaurant, beauty treatment etc -

(v) If Pos is More than one Country  
including taxable territory (India)

Notes → In case of Repair of aircraft → General Rule

Pos

where Services are  
actually performed

General Rule

where Goods are Present  
at the time of Providing  
these Services

where Services are actually  
performed

Location in taxable territory  
(India)



**(70)** MX Pvt. Ltd. (New Delhi) imports a machine from Germany for being installed in its factory at New Delhi. To install such machine, MX Pvt. Ltd. takes the service of an engineer who comes to India from Germany for this specific installation. The place of supply of installation service, which requires the physical presence of machinery, is the location where the service is actually performed, i.e. New Delhi.

**(71)** A mobile company located in United States of America (USA) takes services of a software company located in Bangalore for installation of a software in its mobiles in USA. The Indian software company provides its services through electronic means from its office in India. The place of supply is the location where goods (mobile phones) are situated at the time of supply of service, i.e. USA.

**(72)** ABC Ltd., Hyderabad has exported a machine to a company in Indonesia. The machine stops functioning and is thus, imported by ABC Ltd. for free repairs

in terms of the sale contract. The machine is exported after repairs without being put to any use in India. The place of supply of repair service is the location of the recipient, i.e. Indonesia.

**(73)** QR Pvt. Ltd. imports raw diamonds from a diamond merchant in Belgium for the purpose of cutting, polishing and finishing the same. After the work is completed, the finished diamonds are exported to the diamond merchant in Belgium. The place of supply of the services undertaken by QR Pvt. Ltd. is the location of the recipient, i.e. Belgium.

**(74)** Mr. X, a hair stylist registered in New Delhi, travels to Singapore to provide his services to Ms. Y, a resident of Singapore. The place of supply is the location where the services are actually performed, i.e. Singapore.

**(75)** PQR Consultants, New Delhi, bags a contract for doing a market research for a vehicle manufacturing company based in South Korea, in respect of its upcoming model of a car. The research is to be carried out in five countries including New Delhi in India. Since the services are supplied at more than one location including a location in the taxable territory, the place of supply is the location in the taxable territory, i.e. New Delhi.

(iii) Services Related to Immovable Property  
↳ Refer sec 12

Pos = location of Immovable Property

Services Provided for More than 1 state

↓  
Proposition → Same as sec 12

(iv) Admission to event and Event organizing services

Pos → Where event is actually held

Event More than one state

↓  
Proposition → Same as sec 12



**(81)** A circus team from Russia organizes a circus in New Delhi. The place of supply is the location where the event is actually held, i.e. New Delhi.



**(82)** An event management company registered in New Delhi organises an art exhibition displaying works of an international painter based in Dubai. The exhibition is organised in 3 countries including New Delhi in India. Since the service is supplied at more than one location including a location in the taxable territory, the place of supply is the location in the taxable territory, i.e. New Delhi.

- (V) → Banking or financial services to account holders  
 → Intermediary services  
 → Hiring of means of transport including yachts but not aircraft or vessel upto 1 month

Pos → location of supplier



**(83)** Mr. C, a non-resident, has an NRE account with Varanasi Bank (registered in Uttar Pradesh) in India. The place of supply of banking services provided by the Varanasi Bank to Mr. C, a non-resident customer, is the location of the supplier of service, i.e. Varanasi.

**(84)** XYZ & Sons, Kolkata, is an agent who facilitates supply of goods between foreign customers and Indian sellers. The place of supply is the location of the supplier of services, i.e. Kolkata.

**(85)** Mr. D, an unregistered person based in New Delhi hires a yacht from a company based in London, UK for 20 days. The place of supply is the location of the supplier of services, i.e. London.

(vi) Transportation services

- (i) Transportation of Goods  
Excluding Mail or Courier
- (ii) Passenger transport
- (iii) Services on board a

Pos

Destination of Goods

Passenger Embarking for Continuous Journey (same as Sec 12)

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## Conveyance

First Schedule definition  
[Same as sec 12]



(86) A shipping line, registered in Mumbai, Maharashtra transports a shipment of flowers from Mumbai to Paris, for an event management company based in Paris. The place of supply of services by the shipping line is the location of destination of goods transported, i.e. Paris.

(87) Mr. A, a foreign tourist, has booked a ticket for New Delhi-Sri Lanka flight from an airlines registered in New Delhi for a continuous journey without any stopover. The place of supply of services by airlines is the place where the passenger embarks on the conveyance for a continuous journey, i.e. New Delhi.

## (viii) OIDAR Services

Pos → Location of Receipt of Services

Location of Receipt is deemed to be In India if Any 2 Conditions out of these seven Conditions Satisfies :-

- ① Indian address
- ② Payment Indian debit / Credit Card.
- ③ Indian Billing address
- ④ Payment Indian Bank Account.
- ⑤ India IP Services
- ⑥ Country Code - India -
- ⑦ Indian Fixed Land Line

## (ix) R&D activities Relating to Pharma sector



Conditions (1) location of Supplier is India.

(2) location of Receiver outside India

(3) Fulfilling all other conditions of export

Pos → location of Receipt (place of use)

### Clarifications

(1) CARGO HANDLING services Provided by Post authority

Pos → General Rule

"These are not covered in services relating to Immovable Property"

(2) If a Co. Provides Software development services for Semiconductor chips and they all perform software testing on Hardware then it is a Composite supply of services and whole services is treated as software development services i.e. Principal supply

Pos for software development → General Rule.

Q.63 to Q.83