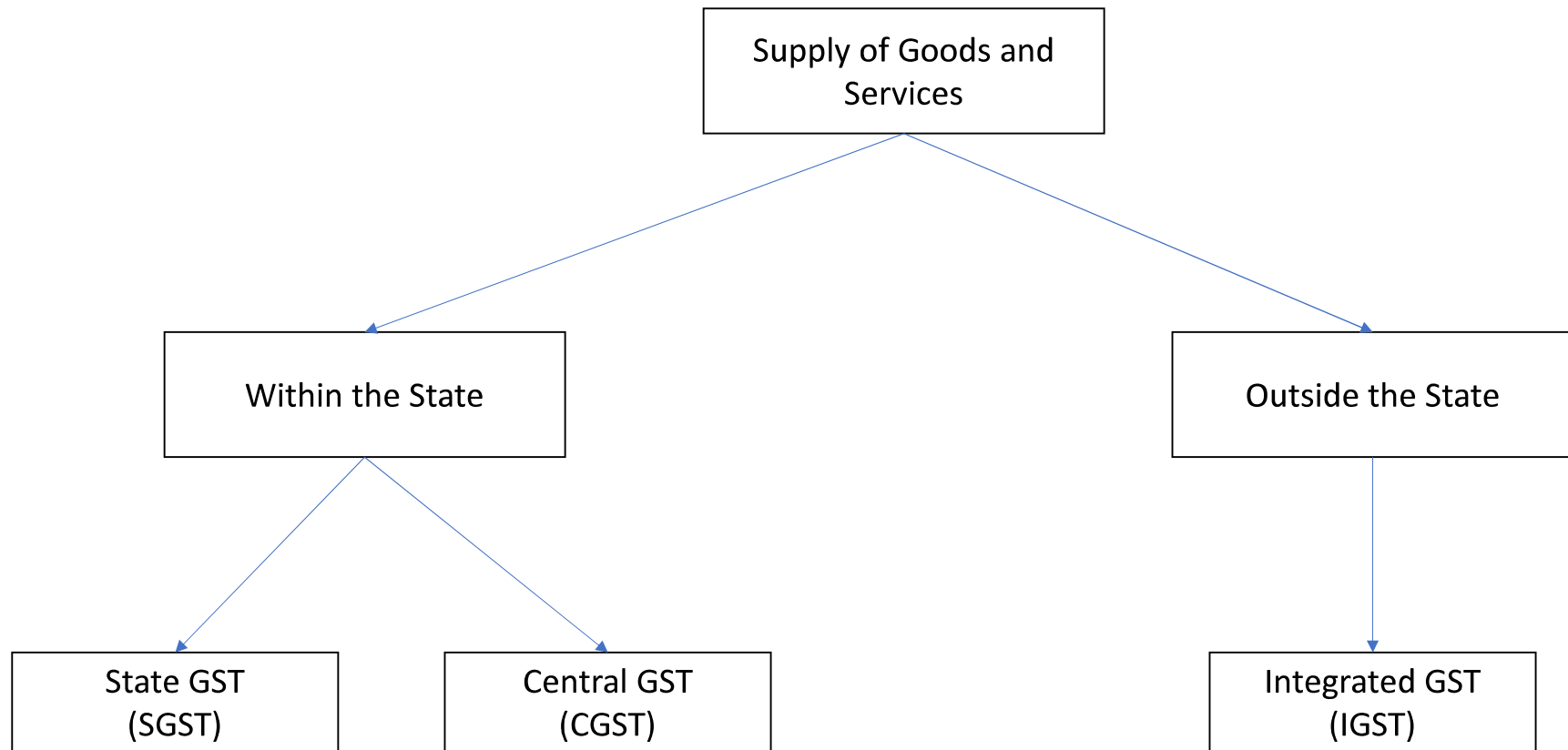


# Introduction of CGST, SGST, IGST.



50% IGST  
CENTRAL GOVERNMENT  
Rs 6,000



GOODS SOLD OF  
Rs 1 L + 12% GST

NET VALUE – Rs 1 L

IGST OF Rs 12,000

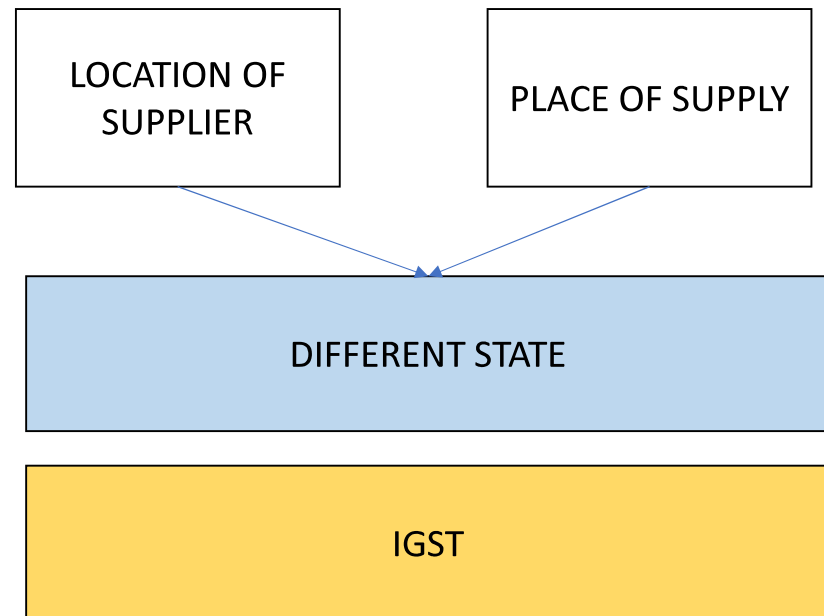
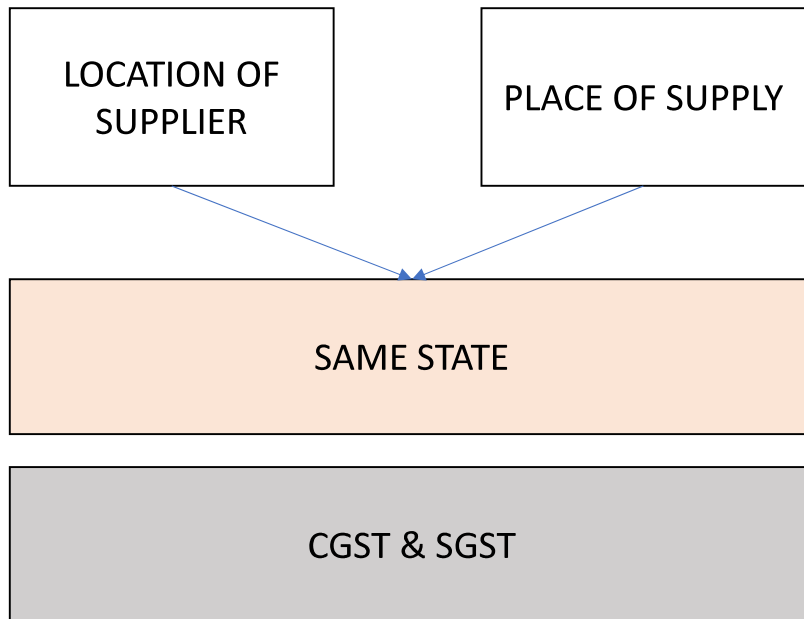


- GST is **Destination Based Taxation System**.

- Central Govt shall give 50% IGST revenue to **destination / consuming state**.

- Hence 50% IGST Revenue (Rs 6,000) shall flow to **Delhi state**.

## Place of Supply



- GST is Destination Based Taxation System.
- 50% IGST component shall **flow to destination state**.
- So if your Place of Supply is Delhi then 50% IGST component shall flow to Delhi state.
- So if your Place of Supply is Goa then 50% IGST component shall flow to Goa state.

# PLACE OF SUPPLY OF GOODS.

PRATIK SUDHIR SHAH

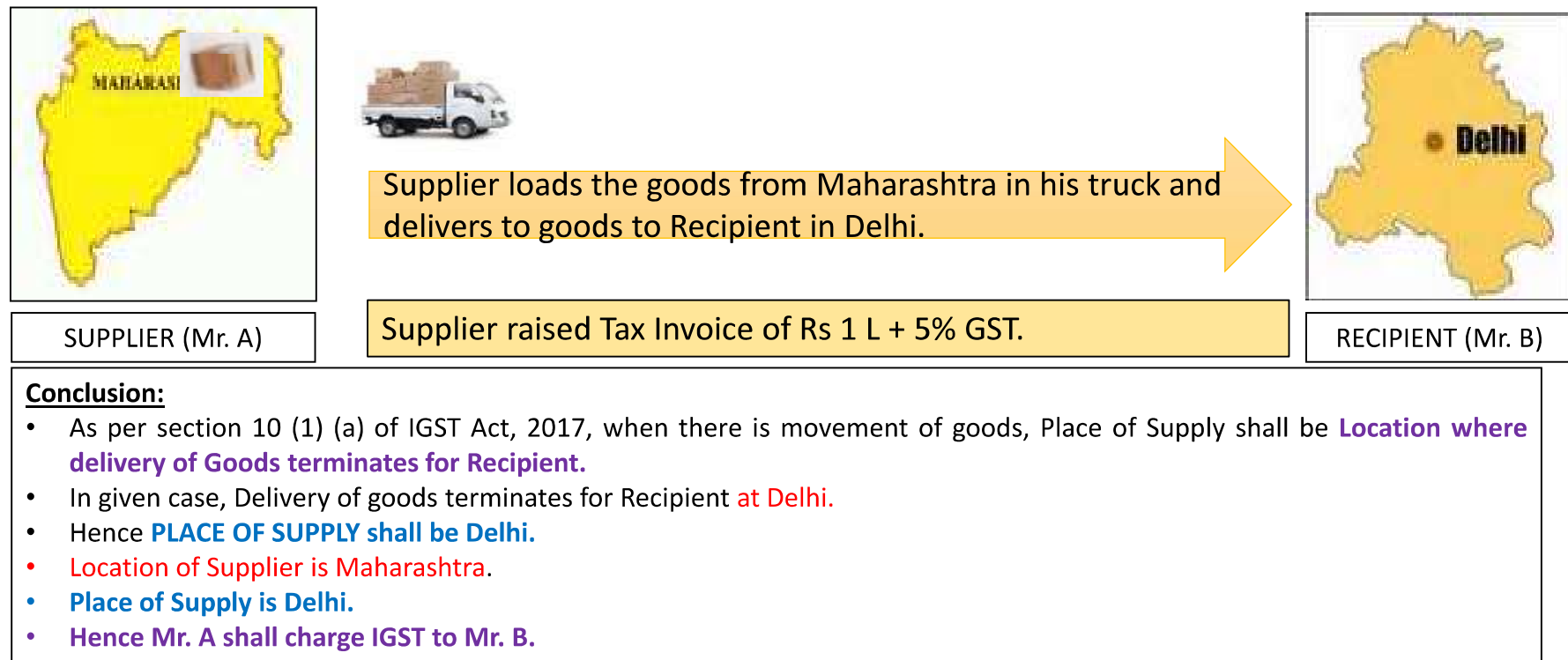
CHARTERED ACCOUNTANTS

9819122318

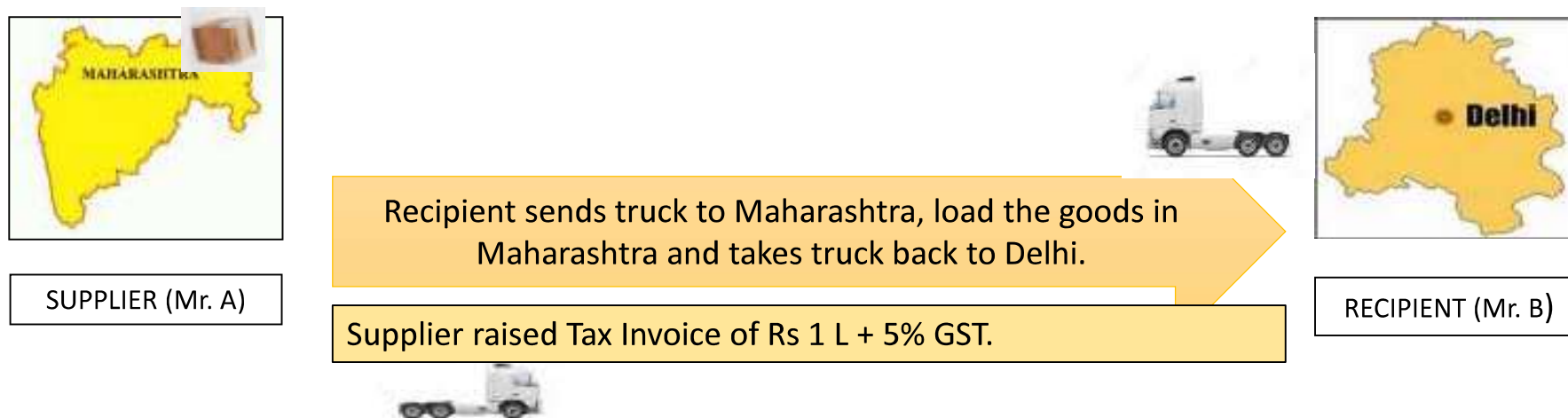
Wazzup / Call - 9819122318



Place of Supply where Supply involves movement of Goods – Section 10 (1) (a) of IGST Act, 2017.



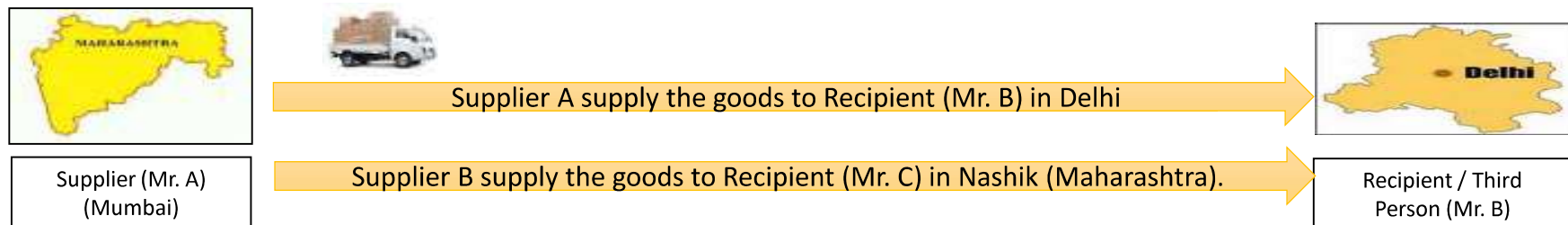
Place of Supply where Supply involves movement of Goods – Section 10 (1) (a) of IGST Act, 2017.



**Conclusion:**

- As per section 10 (1) (a) of IGST Act, 2017, when there is movement of goods, Place of Supply shall be **Location where delivery of Goods terminates for Recipient.**
- In given case, Delivery of goods terminates for Recipient at Delhi.
- It is immaterial whether goods are taken by supplier or recipient. Hence POS shall be Delhi.
- **Location of Supplier is Maharashtra.**
- **Place of Supply is Delhi.**
- **Hence Mr. A shall charge IGST to Mr. B.**

## Place of Supply where Supply involves movement of Goods – Section 10 (1) (a) of IGST Act, 2017.



What shall be Place of Supply for goods supplied to Mr. B?

### Conclusion:

- Place of Supply is **Delhi**.
- Location of Supplier is Maharashtra.
- Hence Mr. A shall charge **IGST to Mr. B**.

What shall be Place of Supply for goods supplied to Mr. C?

### Conclusion:

- Place of Supply is **Nashik (Maharashtra)**.
- Location of Supplier is Delhi
- Hence Mr. B shall **charge IGST**.

PRATIK SUDHIR SHAH

CHARTERED ACCOUNTANTS

9819122318

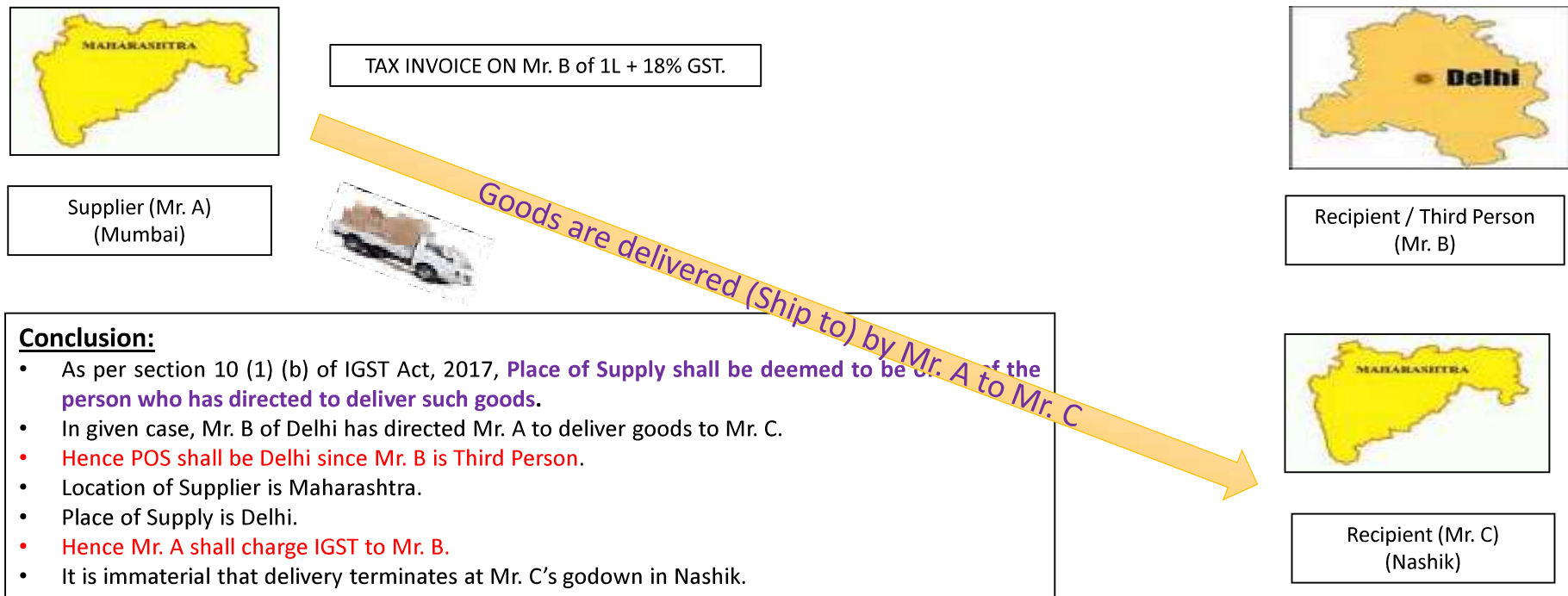
Wazzup / Call - 9819122318

Place of Supply where Goods are delivered by the supplier to the recipient or any other person on direction of third person. – Sec 10 (1) (b) of IGST Act, 2017. (Bill to Ship To Model)

Mr. A sells Product X to Mr. B of Delhi for Rs 1L + 18% GST. He is about to load goods from his godown and begin journey to Delhi.

Mr. B of Delhi got order of same goods from Mr. C of Nashik. He shall sell same goods to Mr. C of Nashik for Rs 1.5L + 18% GST.

Mr. B of Delhi requests Mr. A to make an Invoice on Mr. B but deliver goods directly to Mr. C of Nashik.



Place of Supply where goods are assembled or installed at site – Sec 10 (1) (d) of IGST Act, 2017.



Supplier (Mr. A) is  
registered in Maharashtra

Supplier (Mr. A) is **Installing Goods** for Recipient (Mr. B) **registered in Maharashtra**. However Installation of Air Condition is **done at Delhi**.

Supplier (Mr. A) raised Tax Invoice of Rs **50,000 + 18% GST**.



Installation of Goods is in Delhi



Recipient (Mr. B) is  
registered in Maharashtra

**Conclusion:**

- As per section 10 (1) (d) of IGST Act, 2017, when goods are assembled or installed at site, **Place of Supply of such goods shall be place of installation or assembly.**
- In given case, Mr. A has installed Air Condition at Delhi. **Hence POS shall be Delhi.**
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi
- **Hence Mr. A shall charge IGST to Mr. B.**
- It is immaterial that Mr. B is registered in state of Maharashtra.

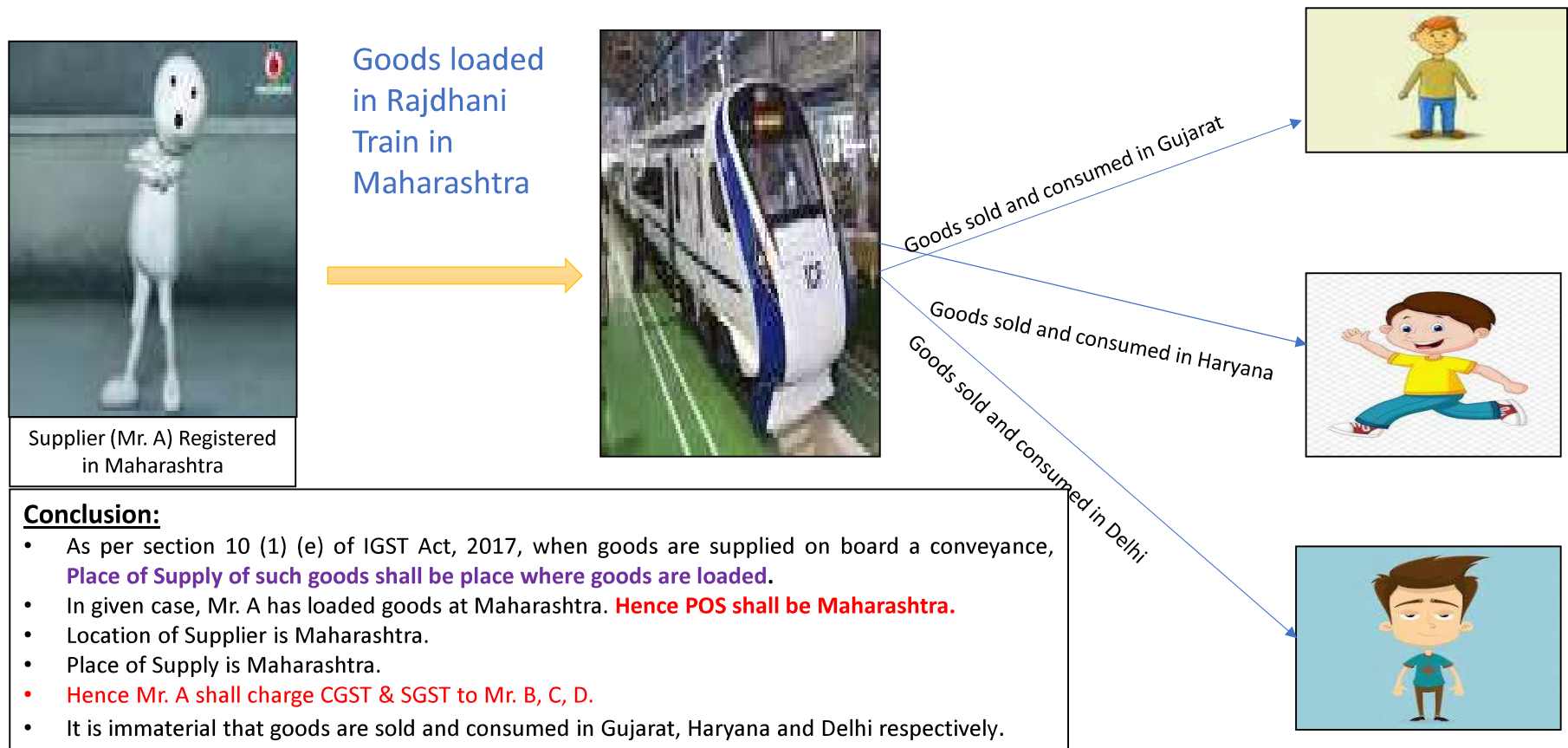
PRATIK SUDHIR SHAH

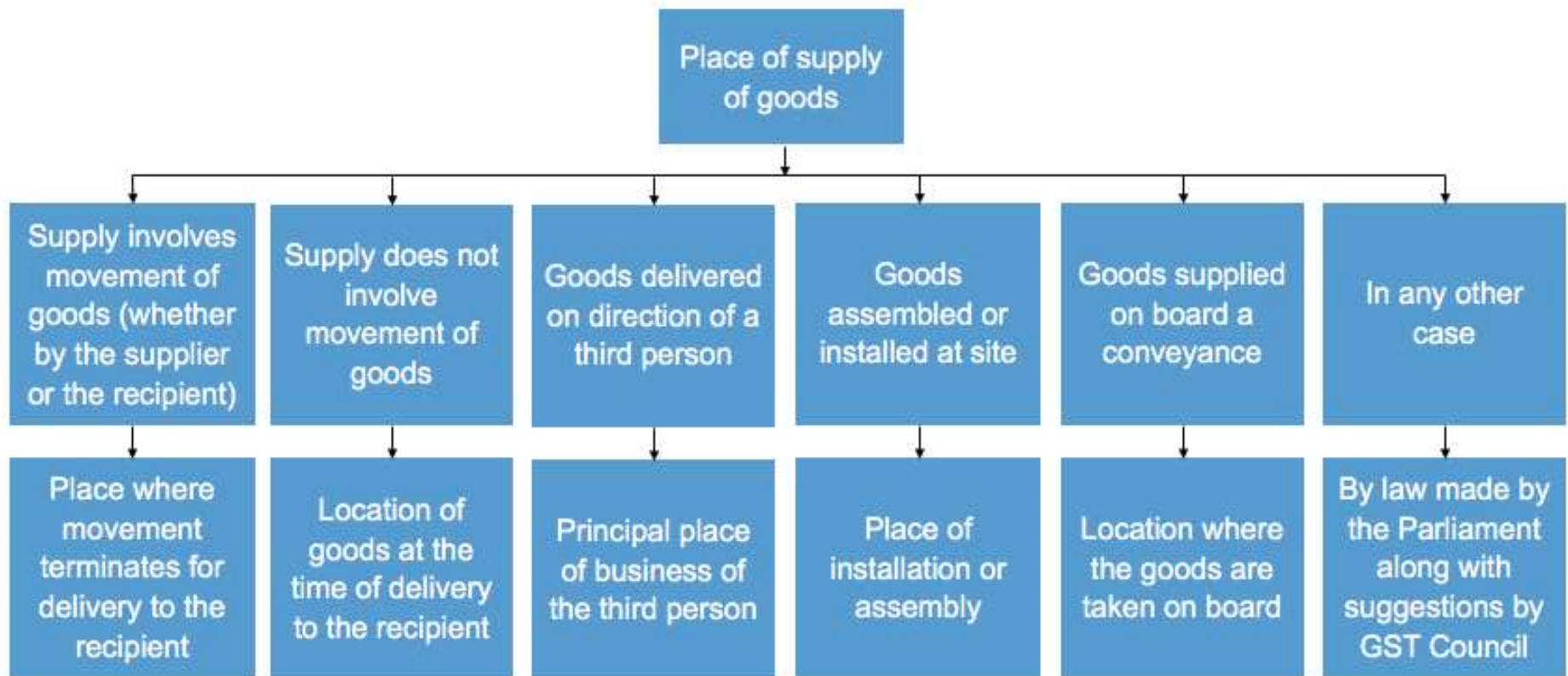
CHARTERED ACCOUNTANTS

9819122318

Wazzup / Call - 9819122318

Place of Supply where goods are supplied on board a conveyance – Sec 10 (1) (e) of IGST Act, 2017.





PLACE OF SUPPLY FOR  
GOODS

MOVEMENT OF  
GOODS

BILL TO SHIP TO

INSTALLATION OR  
ASSEMBLING OF  
GOODS

LOADING OF GOODS  
IN VESSEL

LOCATION WHERE  
DELIVERY  
TERMINATES FOR  
RECIPIENT

LOCATION OF 3<sup>rd</sup>  
PERSON  
(PERSON GIVING  
DIRECTION)

LOCATION WHERE  
GOODS ARE  
INSTALLED

LOCATION WHERE  
GOODS ARE LOADED  
ON BOARD A  
CONVEYANCE

BILL MADE ON DELHI  
THAN GST REVENUE  
TO DELHI.

PRATIK SUDHIR SHAH

CHARTERED ACCOUNTANTS

9819122318

Wazzup / Call - 9819122318



# PLACE OF SUPPLY OF SERVICES.

PRATIK SUDHIR SHAH

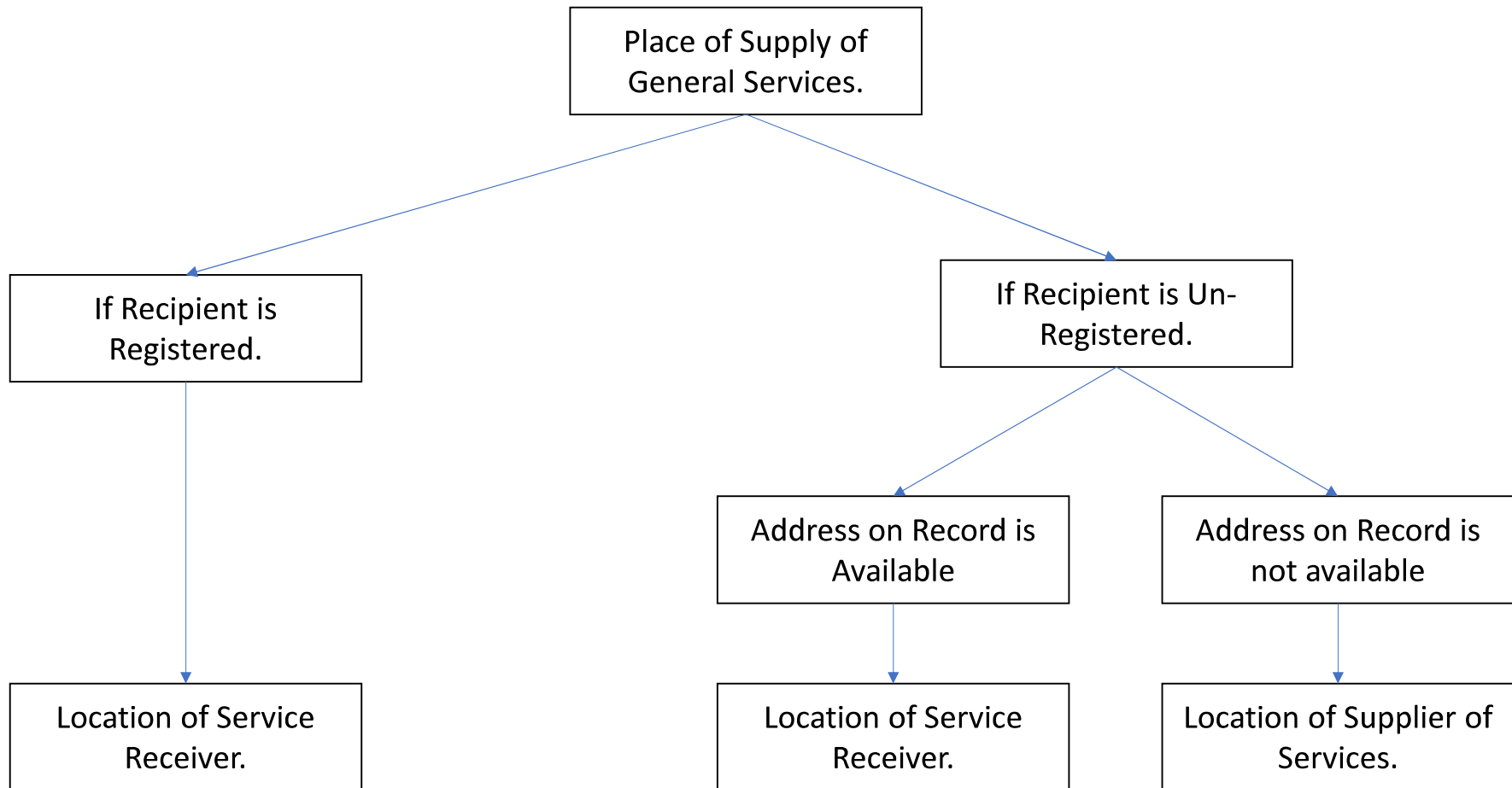
CHARTERED ACCOUNTANTS

9819122318

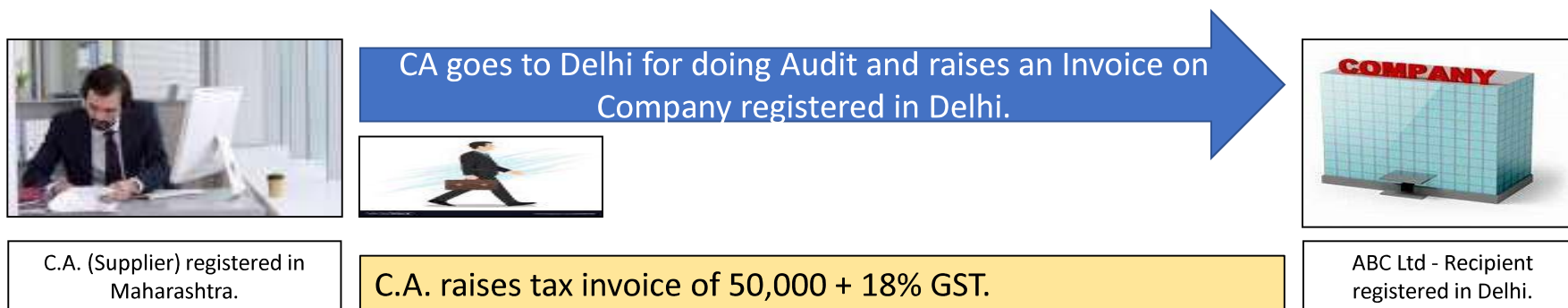
SUBSCRIBE TO YOUTUBE CHANNEL

GST & CUSTOMS ACT FUN LEARNING

## Place of Supply for General Services – Sec 12(2) (a) of IGST Act 2017.



## Place of Supply for General Services – Sec 12 (2) (a) of IGST Act, 2017. – (Recipient is Registered)



### **Conclusion:**

- As per section 12 (2) (a) of IGST Act, 2017, **Place of Supply for general services shall be location of the registered recipient.**
- In given case, **ABC Ltd is registered in the state of Delhi.**
- Hence POS shall be Delhi.
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi.
- **Hence Mr. A shall charge IGST to Mr. B.**

## Place of Supply for General Services – Sec 12 (2) (a) of IGST Act, 2017. - (Recipient is Registered)



Company sends its books in Mumbai and CA does audit in Mumbai and raises an Invoice on Company.



C.A. registered in  
Maharashtra.

C.A. raises tax invoice of 50,000 + 18% GST.

ABC Ltd -  
registered in Delhi.

### **Conclusion:**

- As per section 12 (2) (a) of IGST Act, 2017, **Place of Supply for general services shall be location of the registered recipient.**
- In given case, ABC Ltd is registered in the state of Delhi.
- **Hence POS shall be Delhi.**
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi.
- **Hence Mr. A shall charge IGST to Mr. B.**
- It is immaterial whether audit services are provided in Maharashtra or in Delhi.

## Place of Supply for General Services – Sec 12 (2) (a) of IGST Act,2017. - (Recipient is Registered)

C.A. raises tax invoice of 50,000 + 18% GST.



### **Conclusion:**

- As per section 12 (2) (a) of IGST Act, 2017, **Place of Supply for general services shall be location of the registered recipient.**
- Also location of supplier shall be location where supplier is registered.
- In given case, Mr. B is registered in the state of Delhi.
- **Hence POS shall be Delhi.**
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi.
- **Hence Mr. A shall charge IGST to Mr. B.**
- Its immaterial whether consultancy services are provided in Maharashtra or Delhi or Goa or any other state.

## Place of Supply for General Services – Sec 12 (2) (a) of IGST Act,2017. - (Recipient is Un-Registered)



Supplier (Mr. A), registered in Maharashtra

Mr. B visits office of Mr. A and obtain consultancy services in Maharashtra

C.A. raises tax invoice of 50,000 + 18% GST.

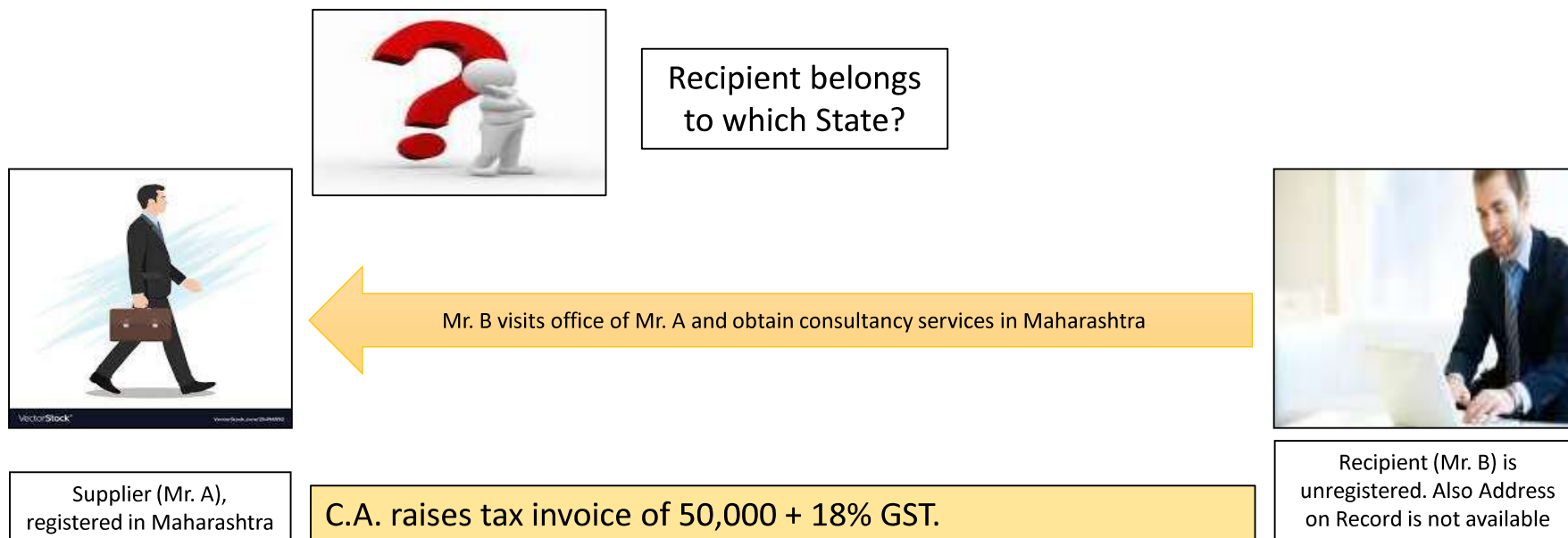


Recipient (Mr. B) is unregistered. Address on Record says Delhi

### Conclusion:

- As per section 12 (2) (b) of IGST Act, 2017, **if recipient is un-registered, Place of Supply for general services shall be location of the address on record of the recipient.**
- In given case, address on record of Mr. B is in the state of Delhi.
- Hence POS shall be Delhi.**
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi.
- Hence Mr. A shall charge IGST to Mr. B.
- It is immaterial whether consultancy services are provided in Maharashtra or Delhi or any other state.

## Place of Supply for General Services – Sec 12 (2) (a) of IGST Act, 2017. - (Recipient is Un-Registered)



### **Conclusion:**

- As per section 12 (2) (b) of IGST Act, 2017, if recipient is un-registered, **Place of Supply for general services shall be location of the address on record of the recipient.**
- If address on record is not available than **Place of Supply shall be location of Supplier.**
- In given case, address on record of Mr. B is not available. **Hence POS shall be location of supplier ie Maharashtra.**
- Location of Supplier is Maharashtra.
- Place of Supply is Maharashtra.
- **Hence Mr. A shall charge CGST and SGST to Mr. B.**

## Place of Supply of General Services - Summary

Supplier is registered in Maharashtra and is providing Online Coaching from Maharashtra. He seeks your advise regarding place of supply for following receivers.



Recipient is Registered in Maharashtra. Invoice is of 5,000 + GST.



POS shall be location of registered recipient ie Maharashtra. (CG and SG)

Recipient is Registered in Kerela. Invoice is of 5,000 + GST.



POS shall be location of registered recipient ie Kerela. (IGST)

Recipient is Un-Registered but address on record says GOA. Invoice is of 5,000 + GST.



POS shall be location of address on record ie Goa. (IGST)

Recipient is Un-Registered and address on record not available. Invoice is of 5,000 + GST.



POS shall be location of supplier ie Maharashtra. (CG and SG)



## **SECTION 12 (3) OF IGST ACT 2017**

### **PLACE OF SUPPLY FOR SERVICES IN RELATION TO IMMOVABLE PROPERTY**

**PLACE OF SUPPLY SHALL BE LOCATION OF IMMOVABLE PROPERTY. IT IS IMMATERIAL WHETHER RECIPIENT IS REGISTERED OR UNREGISTERED.**

## Place of Supply of Services in relation to Immovable Property –Sec 12(3)(a) of IGST Act 2017.



Architect (Mrs A) is registered in Maharashtra

Architectural Services supplied in relation to Immovable Property.

Architect. raises tax invoice of 50,000 + 18% GST.



Recipient (Mr. B) is registered in Maharashtra

### **Conclusion:**

- As per section 12 (3) (a) of IGST Act, 2017, **Place of supply of services in relation to Immovable property shall be Location of Immovable Property.**
- In given case, Immovable Property is in state of Delhi.
- **Hence Mrs. A must charge IGST to Mr. B.**
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi.
- **It is immaterial that Mr. B is registered in state of Maharashtra or even if he is unregistered.**



Immovable Property is in Delhi

## Place of Supply of Services in relation to Immovable Property – Sec 12(3) (a) of IGST Act 2017.



Builder (Mr. A) is registered in Maharashtra

Construction Services supplied in relation to Immovable Property.

Builder raises tax invoice of 50,000 + 18% GST.



Recipient (Mr. B) is registered in Maharashtra

### Conclusion:

- As per section 12 (3) (a) of IGST Act, 2017, **Place of supply of services in relation to Immovable property shall be Location of Immovable Property.**
- In given case, Immovable Property is in the state of Delhi.
- Hence Mr. A must charge IGST to Mr. B.
- Location of Supplier is Maharashtra.
- **Place of Supply is Delhi.**
- It is immaterial that Mr. B is registered in state of Maharashtra or even if he is unregistered.



Immovable Property is in Delhi

## Place of Supply of Services in relation to Immovable Property – Sec 12 (3) (a) of IGST Act 2017.



Estate Agency Services supplied in relation to Immovable Property.

Estate Agent raises tax invoice of 50,000 + 18% GST.



Un-Recipient (Mr. B) of Maharashtra

Estate Agent (Mr. A) is registered in Maharashtra

### **Conclusion:**

- As per section 12 (3) (a) of IGST Act, 2017, **Place of supply of services in relation to Immovable property shall be Location of Immovable Property.**
- In given case, Immovable Property is in the state of Delhi.
- Hence Mr. A must charge IGST to Mr. B.
- **Location of Supplier is Maharashtra.**
- Place of Supply is Delhi.
- It is immaterial that Mr. B is registered or unregistered.



Immovable Property is in Delhi

Place of Supply of Services in relation to Immovable Property situated outside India (Proviso to Section 12(3)(a) of IGST Act 2017).



Engineer (Mr. A) is registered in Maharashtra

Engineering Services supplied in relation to Immovable Property.

Engineer raises tax invoice of 50,000 + 18% GST.



Recipient (Mr. B) of Maharashtra

**Conclusion:**

- As per section 12 (3) (a) of IGST Act, 2017, **Place of supply of services in relation to Immovable property shall be Location of Immovable Property.**
- **However as per Proviso to Sec 12 (3), if location of immovable property is outside India than place of supply of services shall be location of recipient of services.**
- In given case, Immovable Property is outside India but recipient is in India. Hence POS shall be location of Recipient ie Maharashtra.
- Mr. A shall charge CGST and SGST to Mr. B even though immovable property is located outside India. **It is immaterial that Mr. B is registered or unregistered.**



UK

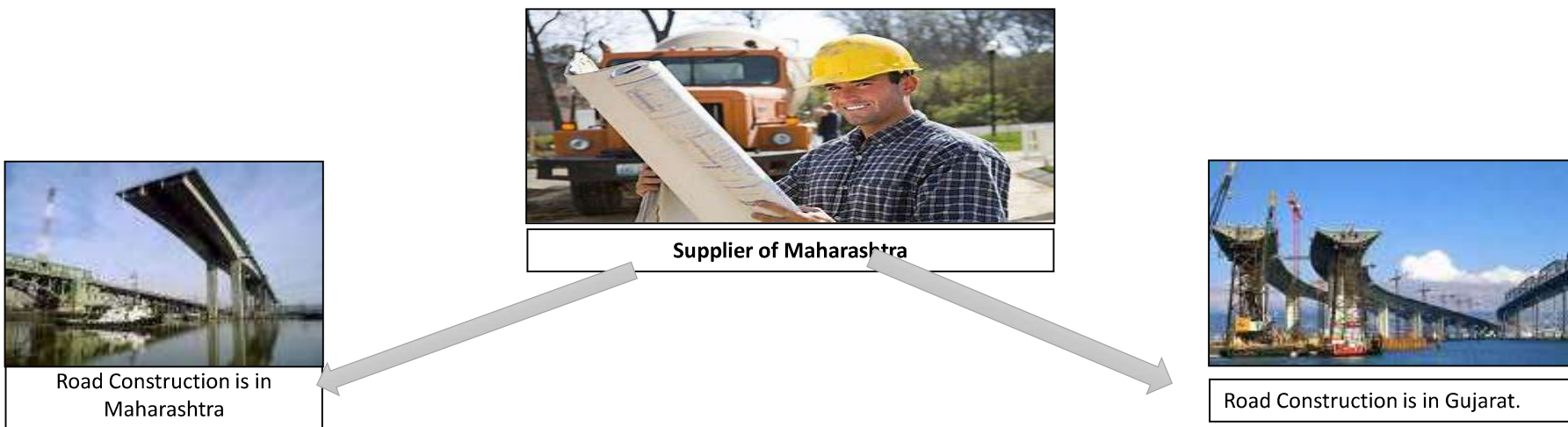
## Place of Supply if Immovable Property is located in more than 1 state – Explanation to 12(3) of IGST Act

### **Question:**

Mr. A is providing construction services in relation to Bridge.

Bridge is 75,000 sq feet in Maharashtra and 25,000 sq feet in Gujarat.

Mr. A shall receive consolidated sum of Rs 1 Crore.



### **Conclusion:**

- If Immovable property is located in more than one state or union territory than POS shall be made in each of the the state/ut in proportion of value of services separately collected/determined in terms of contract. In absence of contract it shall be on reasonable basis.
- In given case, there is no contact hence reasonable basis shall be 75/100 in Maharashtra (75,000 sq feet) and 25/100 (25,000 sq feet) in Gujarat.
- Hence Mr. A shall raise 2 invoices. 1<sup>st</sup> in name of Maharashtra (75/100) of Rs 75 Lakhs + GST and 2<sup>nd</sup> in name of Gujarat of Rs 25,000 (25/100) + GST.

## Place of Supply for Accommodation in Hotel, Inns, Guest House etc –Sec 12 (3) (b) of IGST Act 2017

Hotel, INNS, Guest House is registered in Maharashtra and is providing admission / accommodation to immovable property services.



Recipient is Registered in Maharashtra. Tax Invoice is of Rs 5,000 + GST.



POS shall be location of Immovable Property ie Maharashtra. (CG and SG)

Recipient is Registered in Kerala. Tax Invoice is of Rs 5,000 + GST.



POS shall be location of Immovable Property ie Maharashtra. (CG and SG)

Recipient is Un-Registered. Tax Invoice is of Rs 5,000 + GST.



POS shall be location of Immovable Property ie Maharashtra. (CG and SG)

Recipient is from outside India. Tax Invoice is of Rs 5,000 + GST



POS shall be location of Immovable Property ie Maharashtra. (CG and SG)



## Place of Supply of services in relation to Immovable Property situated in more than 1 state or union territory – Explanation to 12(3) of IGST Act

### Question

Hotel Chain provides accommodation services to Mr. A and charges a **Consolidated Sum of Rs 30,000/-** for stay in its two establishments in Delhi and Agra. **Stay in Delhi is for 2 nights and stay in Agra is for 1 night.**



### Conclusion:

- If Immovable property is located in more than one state or union territory than POS shall be made in each of the the state/ut in **proportion** of value of services separately collected/determined in terms of contract. In absence of contract it shall be on reasonable basis.
- In given case, there is no contract **hence reasonable basis shall be 2/3<sup>rd</sup> in Delhi (2 nights) and 1/3<sup>rd</sup> (1 night) in Agra.**
- Hence Hotel shall raise 2 invoices. 1<sup>st</sup> from Delhi (2/3) of Rs 20,000 + CGST & SGST and 2<sup>nd</sup> from Agra of Rs 10,000 (1/3) + CGST & SGST.



## **SECTION 12 (4) OF IGST ACT 2017**

### **PLACE OF SUPPLY FOR PERFORMANCE BASED SERVICES**

**PLACE OF SUPPLY SHALL BE LOCATION WHERE SERVICES ARE  
ACTUALLY PERFORMED.**

**IT IS IMMATERIAL WHETHER RECIPIENT IS REGISTERED OR UN-  
REGISTERED.**



## Place of Supply for Performance Based Services – Section 12(4) of IGST Act 2017.

- Place of Supply of Performance Based Services shall be location where Services are **ACTUALLY PERFORMED**.
- It is immaterial if recipient is registered or not.



## Place of Supply for Performance Based Services – Section 12(4) of IGST Act 2017.



Mr. A - Caterer registered in Maharashtra.

Mr. A raised Tax Invoice of Rs 5,000 + GST on Mr. B.



Mr. B registered in Maharashtra

Catering Services are provided in AGM held at Delhi.



AGM at Delhi.

### Conclusion:

- Place of Supply shall be **Location where Services are performed.**
- Location of Supplier is Maharashtra.
- Place of Supply is Delhi.
- **Hence Caterer shall charge IGST (Delhi)** since catering services are performed at Delhi.
- It is immaterial that Mr. B is registered in Maharashtra or even if he is unregistered.

## Place of Supply for Performance Based Services – Section 12(4) of IGST Act 2017.



Mr. A, Gym Trainer  
registered in Maharashtra.

Mr. A provides Gym Services to Mr. B in his gym at Maharashtra. Mr. B visits gym and obtains health and Fitness Services.



Mr. B registered in Kerala

Mr. A raised Tax Invoice of Rs 5,000 + GST on Mr. B.

### Conclusion:

- **Place of Supply shall be Location where Services are performed.**
- Location of Supplier is Maharashtra.
- Place of Supply is Maharashtra.
- **Hence Gym Trainer shall charge CGST and SGST (Maharashtra) since Health and Fitness services are performed at Maharashtra.**
- **It is immaterial that Mr. B is registered in Kerala or even if it is un-registered.**

## **SECTION 12 (6) OF IGST ACT 2017**

### **PLACE OF SUPPLY FOR ADMISSION TO AN EVENT / PARK SERVICES**

**Service provided by way of admission to a cultural, artistic, sporting, scientific, educational, or entertainment event or amusement park or any other place and services ancillary thereto**

**PLACE OF SUPPLY SHALL BE LOCATION WHERE EVENT IS HELD.**

## Place of Supply for Admission to an Event / Park Services– Sec 12 (6) of IGST Act 2017



Cultural Event



Scientific Event



Educational Event



Sports Event



Artistic Event



Entertainment Event



## Place of Supply for Admission to an Event / Park Services– Sec 12 (6) of IGST Act 2017

Arijit Singh (Registered in Delhi) is holding an event / concert in Delhi. He is selling tickets from Delhi and charging GST.



Recipient is Registered in Maharashtra and attending concert in Delhi

Recipient is Registered in Kerala and attending concert in Delhi

Recipient is Un-Registered

Recipient is from outside India



### Conclusion:

Place of Supply shall be location where the **Event is actually held** or where the park or such other place is located.  
Mr. Arijit Singh shall charge CGST & SGST of Delhi.

## Place of Supply for Admission to an Event / Park Services– Sec 12 (6) of IGST Act 2017

Imagica (Registered in Maharashtra) is providing admission to Park services and charging GST on sale of tickets.



Recipient is Registered in Maharashtra and buying tickets of Imagica

Recipient is Registered in Kerala and buying tickets of Imagica

Recipient is Un-Registered

Recipient is from outside India



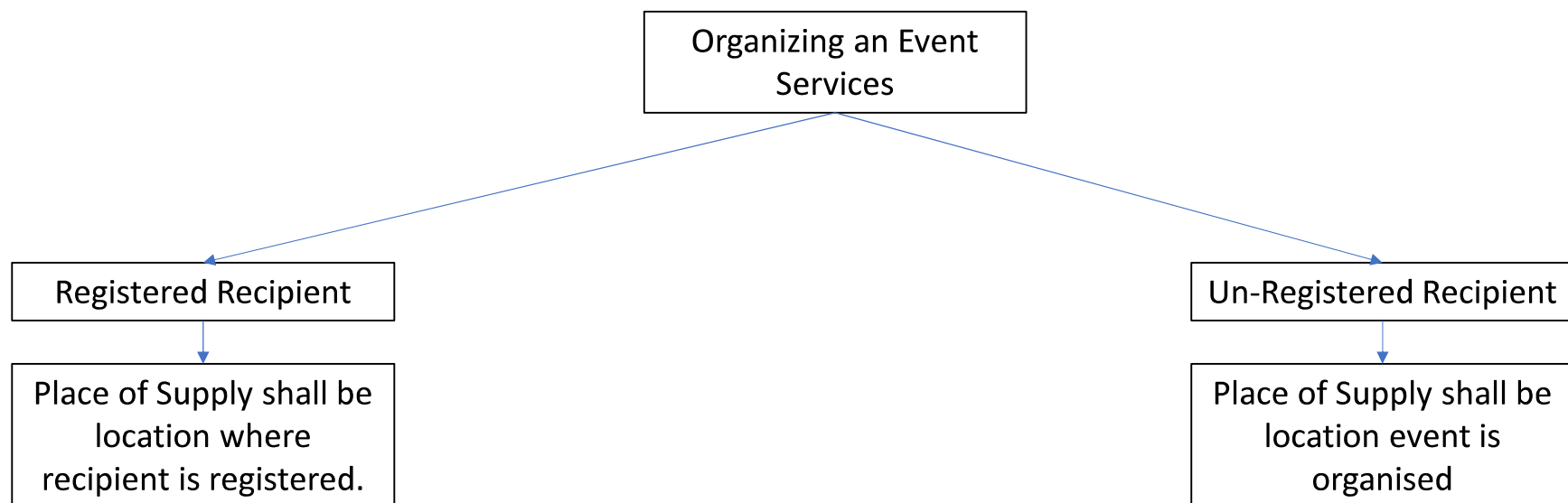
**Place of Supply shall be location where the Event is actually held or where the park or such other place is located. Hence Imagica shall charge CGST & SGST of Mumbai.**



## SECTION 12 (7) OF IGST ACT 2017

### PLACE OF SUPPLY FOR ORGANIZING AN EVENT SERVICES

Supply of Services provided by way of organization of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of service in relation to a conference, fair, exhibition, celebration or similar events,



## Place of Supply for Organizing an Event Services – 12 (7) of IGST Act 2017.



Event Manager (Mr. A) is registered in Maharashtra

Mr. A raised Tax Invoice of Rs 5,000 + GST on Mr. B.



Event conducted at Delhi



Recipient (Mr. B) registered in Maharashtra

### Conclusion:

- Since Recipient is registered, Place of Supply shall be Location of Registered Recipient **ie Maharashtra.**
- Hence Mr. A shall charge **CGST and SGST of Maharashtra.** It is immaterial that event is conducted at Delhi.

## Place of Supply for Organizing an Event Services – 12 (7) of IGST Act 2017.



Event Manager (Mr. A) is registered in Maharashtra

Mr. A raised Tax Invoice of Rs 5,000 + GST on Mr. B.



Event conducted at Delhi



Recipient (Mr. B) is unregistered but residing in Maharashtra.

### **Conclusion:**

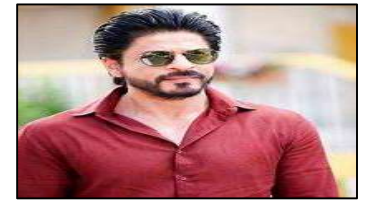
- Since Recipient is unregistered, **Place of Supply shall be Location of Event ie Delhi.**
- Hence Mr. A shall charge IGST to Mr. B.
- It is immaterial that Mr B is residing in Maharashtra.

## Place of Supply for Organizing an Event Services – 12 (7) of IGST Act 2017.



Kapil Sharma is registered in Maharashtra

Kapil raised Tax Invoice of Rs 50,000 + GST on Mr. Sharukh.



Sharukh Khan – Registered in Maharashtra.



Event conducted at Dubai

### Conclusion:

- Since Recipient is of India (whether Registered or not), **Place of Supply shall be Location of Registered Recipient ie Maharashtra.**
- Hence Kapil Sharma shall charge **CGST and SGST of Maharashtra.**
- It is immaterial that event is conducted at Dubai.

## Place of Supply for Organizing an Event Services – 12 (7) of IGST Act 2017.



Kapil Sharma is registered in Maharashtra

Kapil raised Tax Invoice of Rs 50,000 + GST on Mr. Will



Event conducted at Dubai



Will Smith, residing in Dubai

### Conclusion:

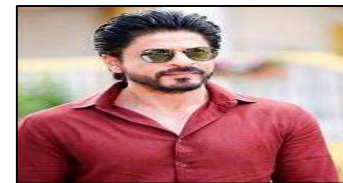
- If Event is held outside India and recipient is outside India **than Place of Supply shall be location where Event is held.**
- Since Event is held outside India, **POS shall be Dubai.**
- It shall be Export of Services. (Kapil Sharma must receive consideration in foreign currency).

## Place of Supply for Organizing an Event Services – 12 (7) of IGST Act 2017.



Kapil Sharma is registered in Maharashtra

Kapil raised Tax Invoice of Rs 50,000 + GST on Mr. Sharukh.



Sharukh Khan – Registered in Maharashtra.

3 Events in Maharashtra

2 Events in Delhi

### Conclusion:

- Since Recipient is registered, **Place of Supply shall be Location of Registered Recipient ie Maharashtra.**
- Hence Kapil Sharma shall charge **CGST and SGST of Maharashtra on Rs 50,000.**
- It is immaterial that event is conducted at Maharashtra and Delhi.

## Place of Supply for Organizing an Event Services – 12 (7) of IGST Act 2017.



Kapil Sharma is registered in Maharashtra

Kapil raised Tax Invoice of Rs 50,000 + GST on Mr. Rajpal (URD).



Rajpal Yadav – **URD**, residing in Maharashtra.

3 Events in  
Maharashtra

2 Events in Delhi

### Conclusion:

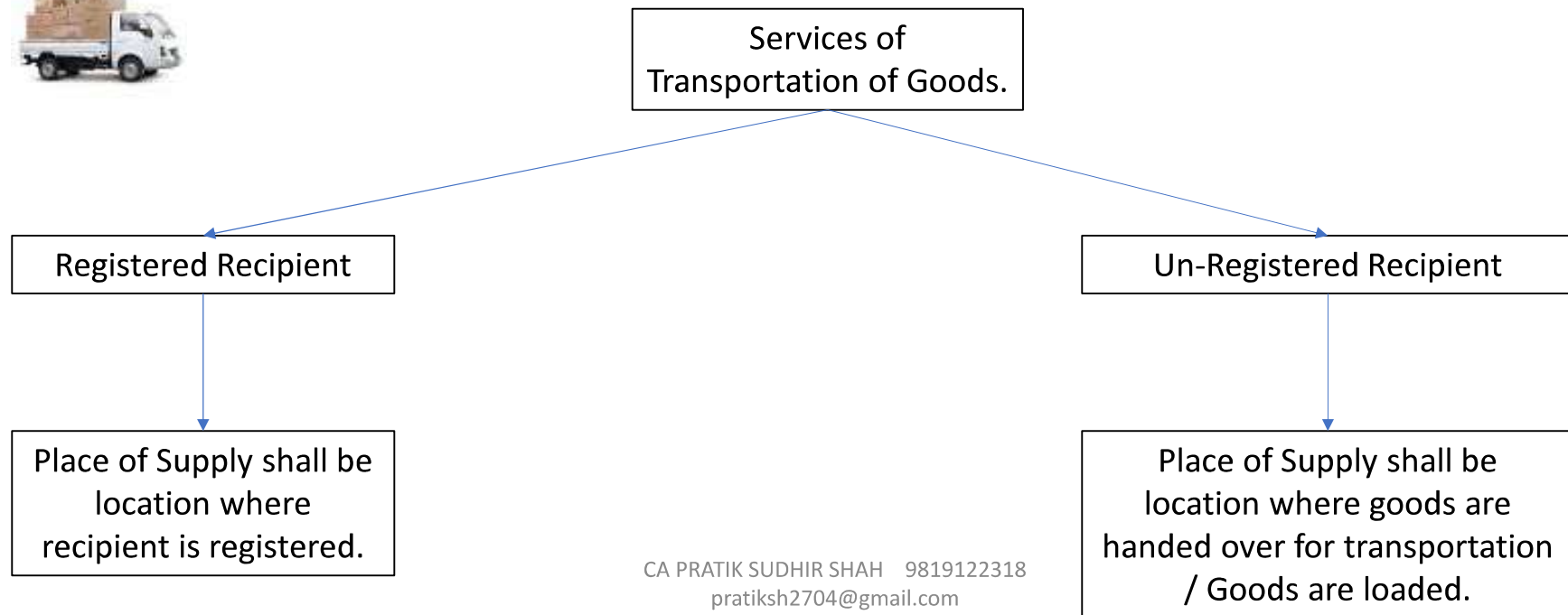
- Since Recipient is un-registered, Place of Supply shall be **Location of where Event is held ie Maharashtra and Delhi.**
- Kapil Sharma shall charge raise Invoice of **Rs 30,000 + CG/SG** in Maharashtra (3/5).
- Mr. Kapil shall raise 2<sup>nd</sup> Invoice of **Rs 20,000 + IGST** for Delhi (2/5).

## SECTION 12 (8) OF IGST ACT 2017



### PLACE OF SUPPLY FOR SERVICES PROVIDED BY WAY OF TRANSPORTATION OF GOODS.

Place of Supply for Services provided by way of transportation of goods, including by mail or courier.





## Place of Supply for Transportation of Goods Services – Section 12 (8) of IGST Act 2017.

Transporter is not owner of Goods.

He is just providing services of Transportation of Goods.



Transporter (Mr. A)  
registered in Maharashtra.

Transporter raised Tax Invoice of Rs 50,000 + GST on Mr. B.



*Goods are delivered by Mr. A at Delhi.*



Recipient (Mr B) registered  
in Maharashtra.



Goods delivered to Delhi.

### Conclusion:

- Since Recipient is registered, **Place of Supply shall be Location of Registered Recipient.**
- **Hence Transporter Mr. A shall charge CGST and SGST to Mr. B.**
- It is immaterial that goods are delivered to Delhi.

## Place of Supply for Transportation of Goods Services – Section 12 (8) of IGST Act 2017.

Transporter is not owner of Goods.

He is just providing services of Transportation of Goods.



Transporter (Mr. A)  
registered in Maharashtra

Transporter raised Tax Invoice of Rs 50,000 + GST on Mr. B.



Recipient (Mr B) registered  
in Maharashtra



Goods loaded from Kerala



Goods loaded from Kerala and unloaded at Delhi.

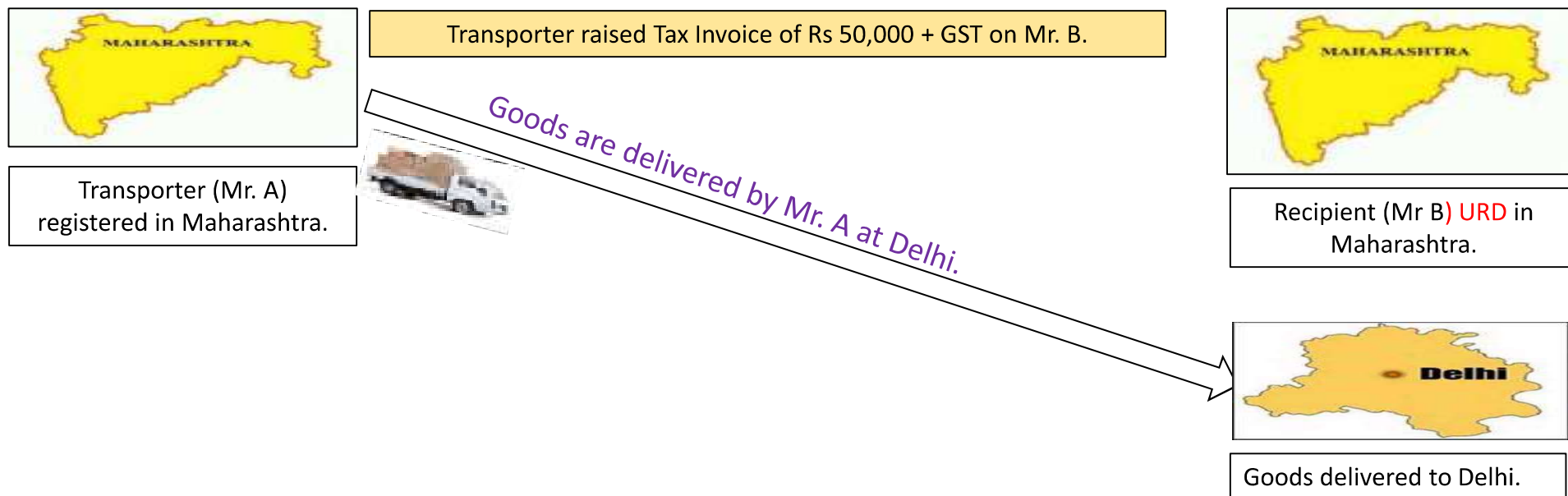


Goods unloaded at Delhi.

### Conclusion:

- Since Recipient is registered, **Place of Supply shall be Location of Registered Recipient.**
- **Hence Transporter Mr. A shall charge CGST and SGST to Mr. B.**
- It is immaterial that goods are loaded from Kerala and delivered to Delhi.

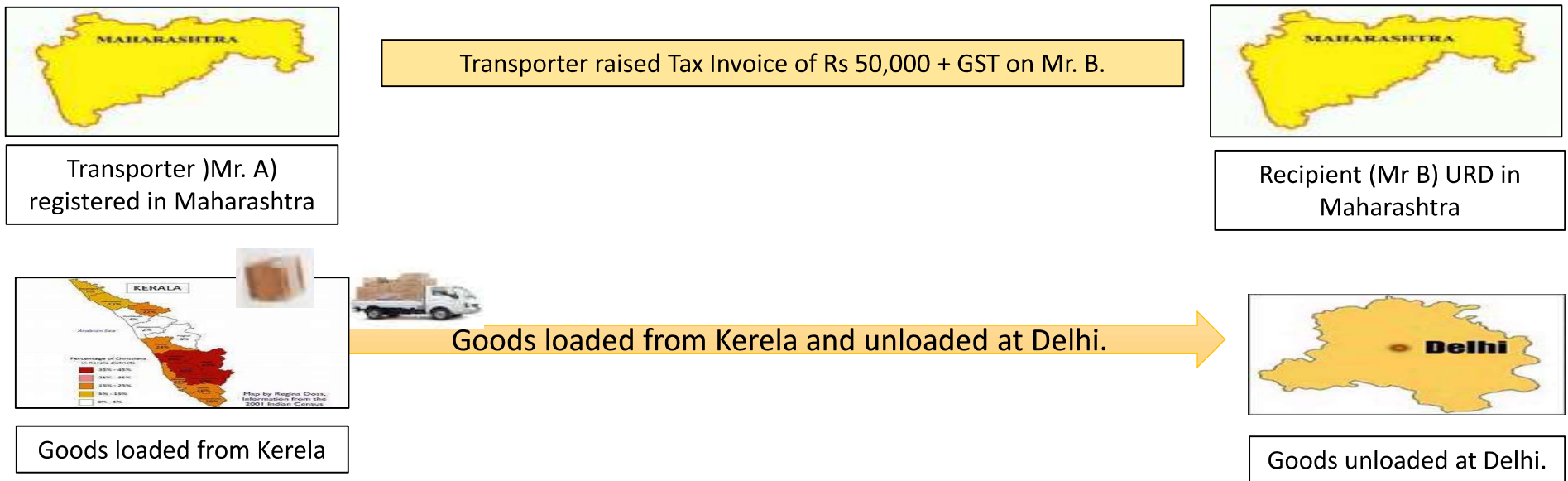
## Place of Supply for Transportation of Goods Services – Section 12 (8) of IGST Act 2017.



### Conclusion:

- Since Recipient is URD, **Place of Supply shall be Location where goods are handed over for transportation.**
- **Hence Transporter Mr. A shall charge CGST and SGST to Mr. B.**
- It is immaterial that goods are delivered to Delhi.

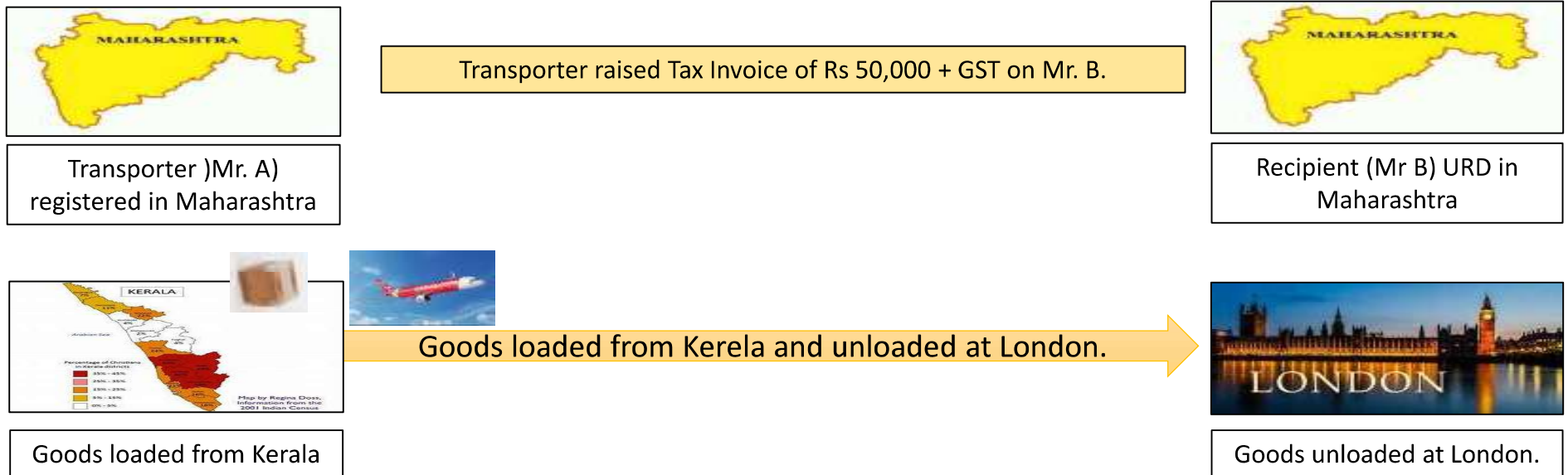
## Place of Supply for Transportation of Goods Services – Section 12 (8) of IGST Act 2017.



### Conclusion:

- Since Recipient is URD, Place of Supply shall be Location where goods are handed over for transportation.
- Goods are handed over for transportation at Kerala.
- Hence Transporter Mr. A shall charge IGST for Kerala.

## Place of Supply for Transportation of Goods Services – Proviso to Section 12 (8) of IGST Act 2017.



### Conclusion:

- As per Proviso to Sec 12 (8) of IGST Act 2017, **If Destination of Goods is outside India than Place of Supply shall be Location of Destination of Goods.**
- Since goods are delivered to London, **Place of Supply shall be London.**
- It is immaterial that Mr. B is registered or un-registered in Maharashtra.



## SECTION 12 (9) OF IGST ACT 2017



### PLACE OF SUPPLY FOR SERVICES PROVIDED BY WAY OF TRANSPORTATION OF PASSENGERS.



Services of Transportation  
of Passengers.

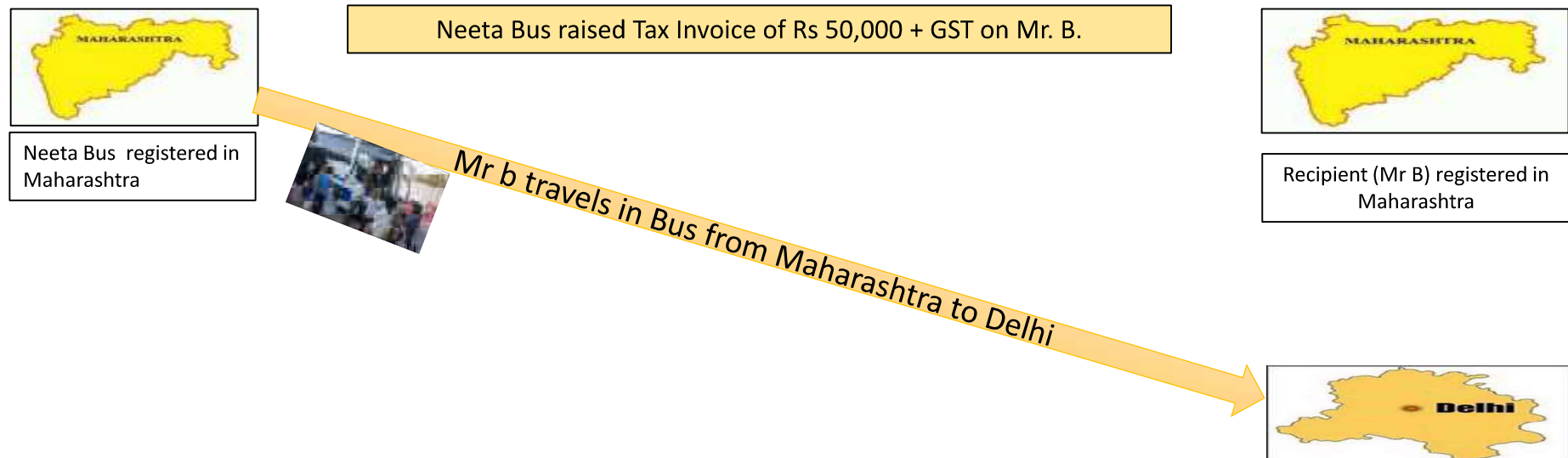
Registered Recipient

Place of Supply shall be  
location where  
recipient is registered.

Un-Registered Recipient

Place of Supply shall be location  
where passenger embarks /  
commences their journey.

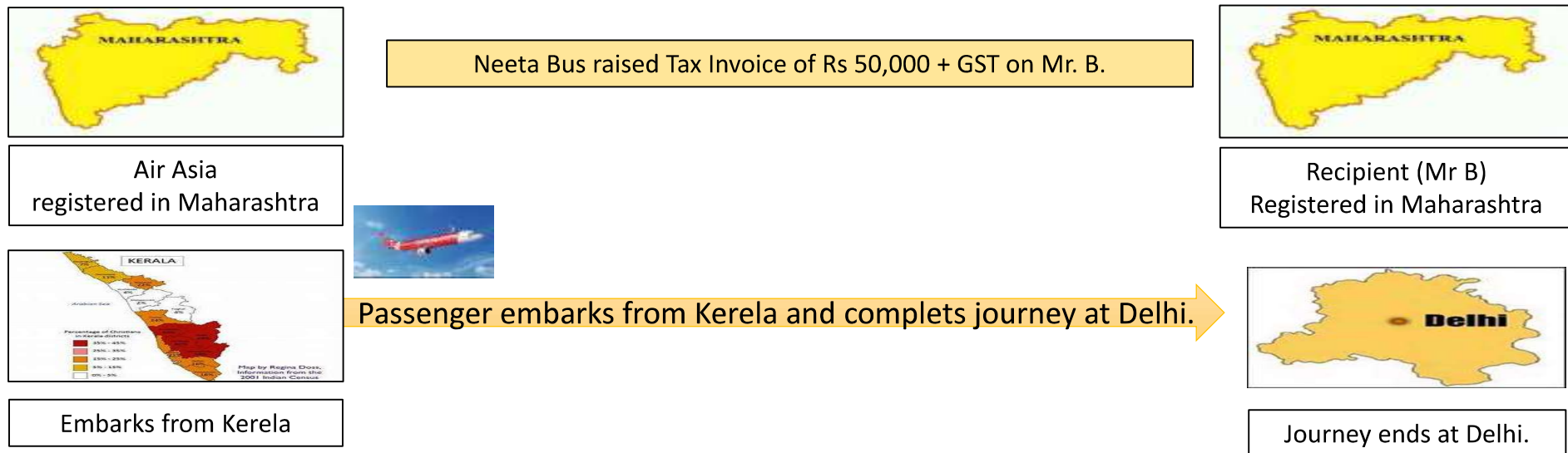
## Place of Supply for Transportation of Passenger Services – Section 12 (9) of IGST Act 2017.



### Conclusion:

- Since Recipient is registered, **Place of Supply shall be Location of Registered Recipient.**
- **Hence Neeta Bus shall charge CGST and SGST of Maharashtra.**
- It is immaterial that destination of Mr B was in Delhi.

## Place of Supply for Transportation of Passenger Services – Section 12 (9) of IGST Act 2017.

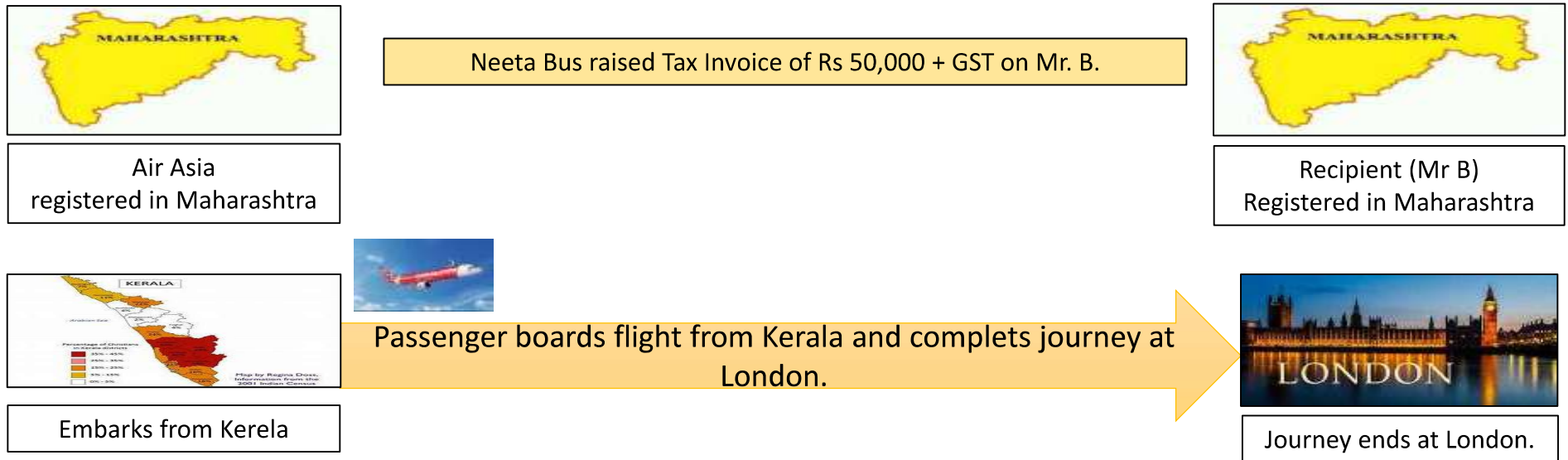


### Conclusion:

- Since Recipient is Registered, Place of Supply shall be Location where recipient is registered.
- Recipient is registered at Maharashtra. Hence Air Asia shall charge CGST and SGST to Mr. B.
- It is immaterial that he embarks his journey from Kerela.



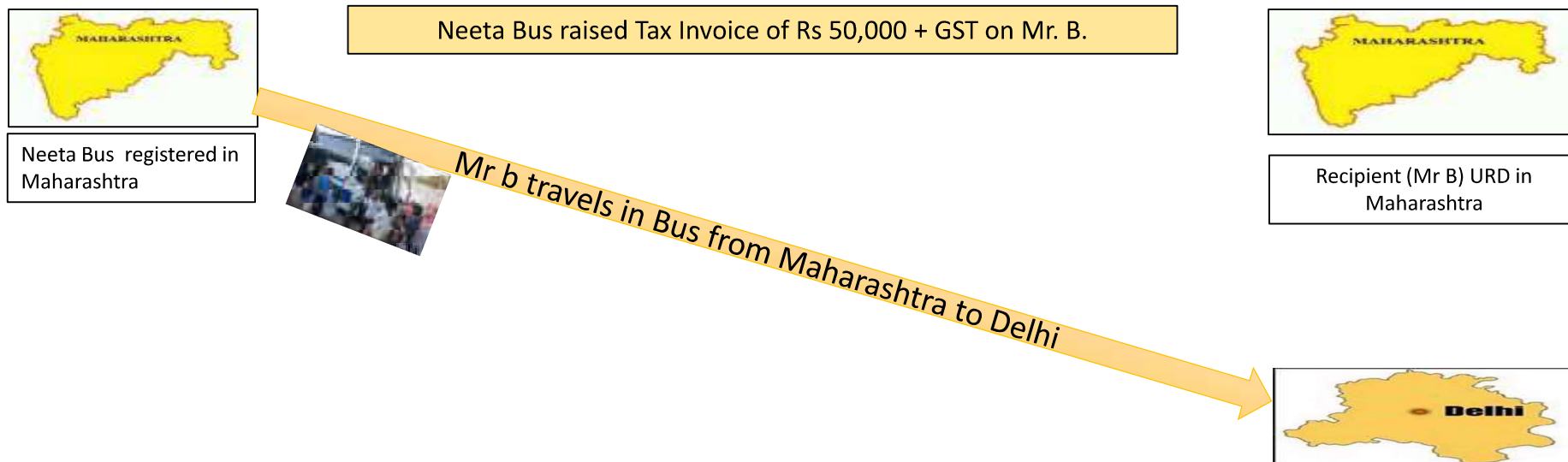
## Place of Supply for Transportation of Passenger Services – Section 12 (9) of IGST Act 2017.



### Conclusion:

- Since Recipient is Registered, Place of Supply shall be Location where recipient is registered.
- Recipient is registered at Maharashtra. Hence Air Asia shall charge CGST and SGST to Mr. B.
- It is immaterial that he embarks his journey from Kerela.

## Place of Supply for Transportation of Passenger Services – Section 12 (9) of IGST Act 2017.



### Conclusion:

- Since Recipient is URD, **Place of Supply shall be Location where Mr. B embarks his journey.**
- **Mr. B embarks his journey from Maharashtra.**
- Hence Neeta Bus shall charge CGST and SGST of Maharashtra.

## Place of Supply for Transportation of Passenger Services – Section 12 (9) of IGST Act 2017.



Air Asia  
registered in Maharashtra

Neeta Bus raised Tax Invoice of Rs 50,000 + GST on Mr. B.



Recipient (Mr B)  
URD in Maharashtra



Embarks from Kerala



Passenger embarks from Kerala and completes journey at Delhi.

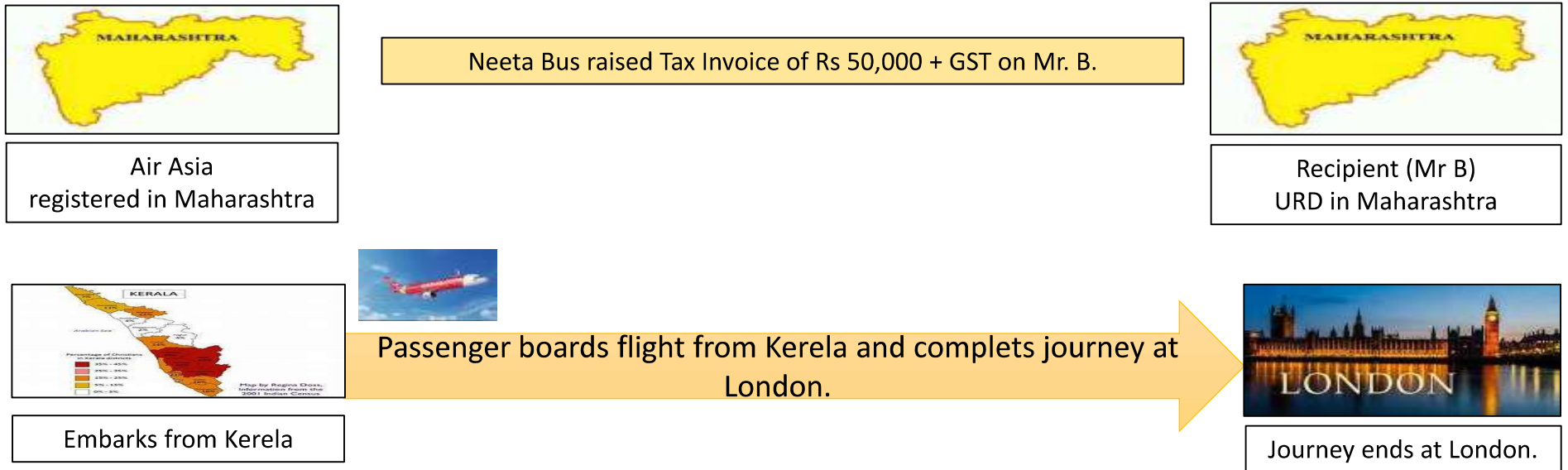


Journey ends at Delhi.

### Conclusion:

- Since Recipient is URD, Place of Supply shall be Location where Mr. B embarks his journey.
- **Mr. B embarks his journey from Kerala.**
- Hence Air Asia shall charge IGST of Kerala to Mr. B.

## Place of Supply for Transportation of Passenger Services – Section 12 (9) of IGST Act 2017.



### Conclusion:

- Since Recipient is URD, Place of Supply shall be Location where Mr. B embarks his journey.
- **Mr. B embarks his journey from Kerala.**
- Hence Air Asia shall charge IGST of Kerala to Mr. B. It is immaterial that he is travelling outside India.



Registered in GST

Employee of Company is travelling in Flight for Office purpose.

Ticket Cost is of **Rs 5,000 + 12% GST.**

Company directly books ticket for employee.  
Ticket Cost is borne by Company.



Company shall book Ticket in Name of Employee.

However Expenses of Rs 5,000 **shall be booked by Company.**

However Company shall put its own GST number.

Also Input Tax Credit of Rs 600 **shall also be availed by Company.**

Answer shall remain same if Ticket Cost was first borne by employee and later reimbursed by company.



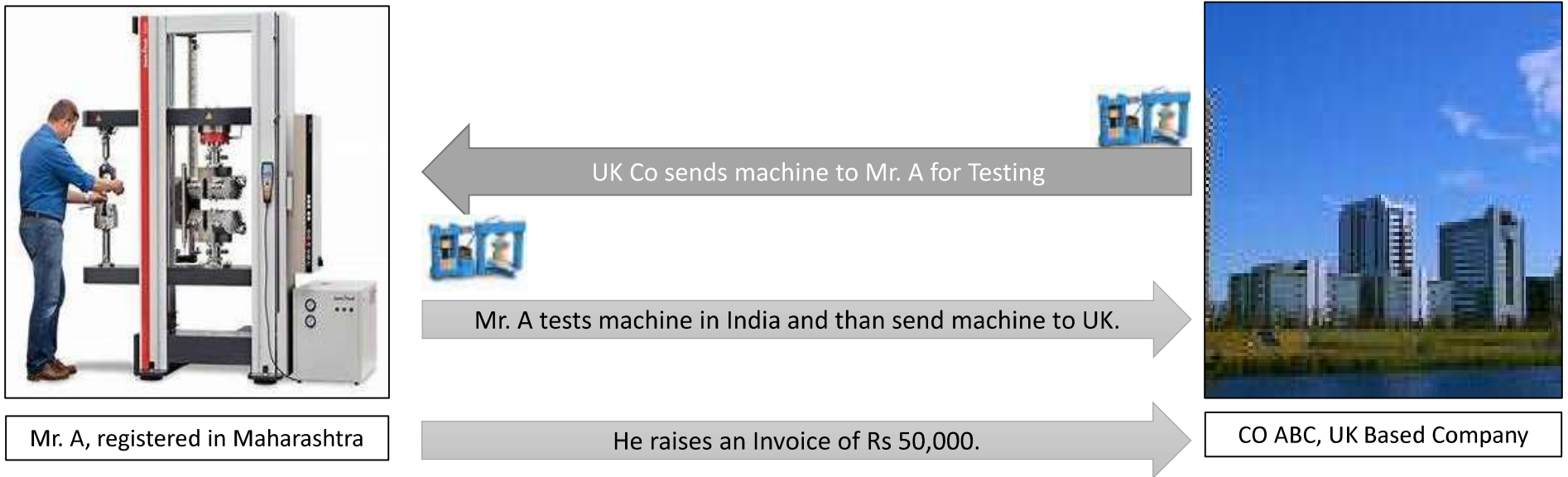
## **SECTION 13 (3) OF IGST ACT 2017**

**LOCATION OF SUPPLIER OR THAT OF RECIPIENT IS OUTSIDE INDIA.**

**PLACE OF SUPPLY FOR SERVICES ON GOODS MADE PHYSICALLY  
AVAILABLE BY RECIPIENT.**

**PLACE OF SUPPLY SHALL BE LOCATION WHERE SERVICES ARE  
ACTUALLY PERFORMED.**

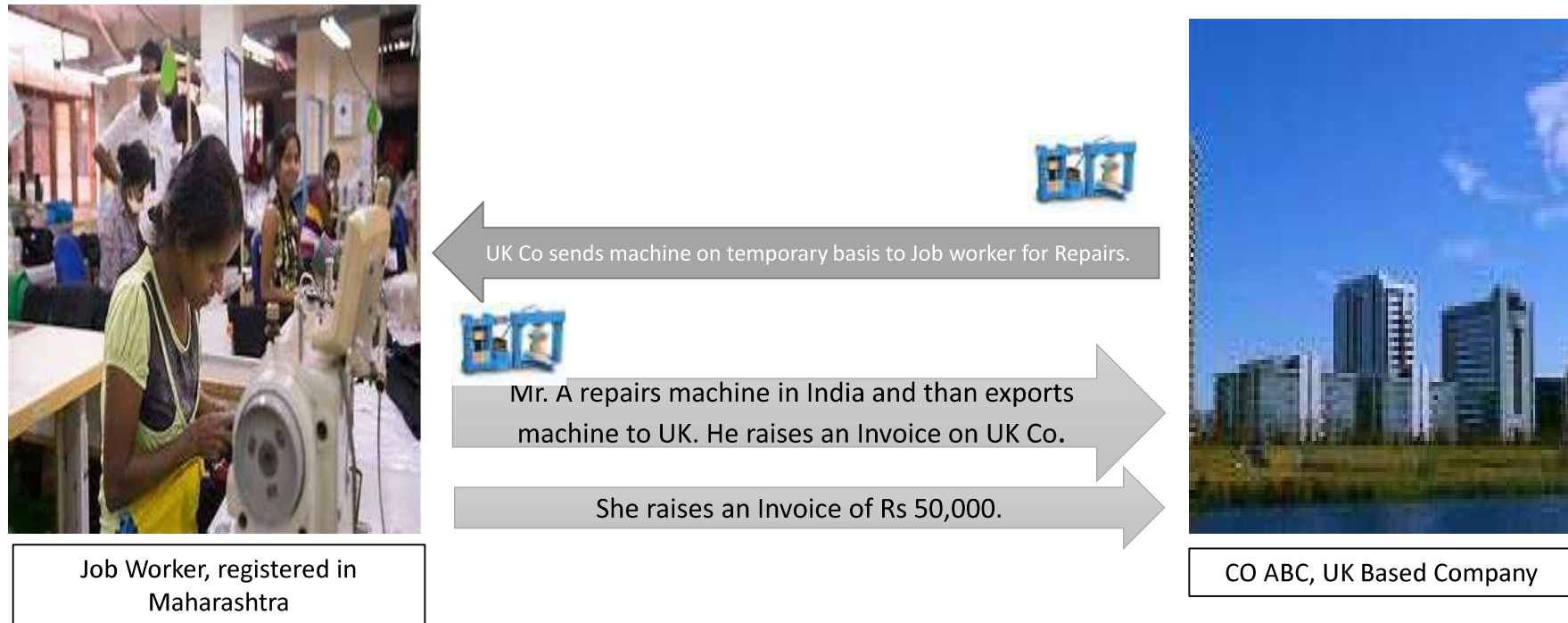
Place of Supply for Services on Goods made physically available by Recipient – Sec 13 (3) (a) of IGST Act 2017.



**Conclusion:**

- As per Section 13(3)(a) of IGST Act, 2017, where goods are required to be made physically available by recipient of services to the supplier of services, Place of Supply shall be **Location where Services are actually performed.**
- Since Mr. A have supplied services in Maharashtra, **POS shall be Maharashtra.**
- **This shall not be considered as an Export of Services.**
- Location of Supplier is Maharashtra.
- Place of Supply is also Maharashtra.
- Mr. A shall charge CGST and SGST. It is immaterial that Company is located in UK.

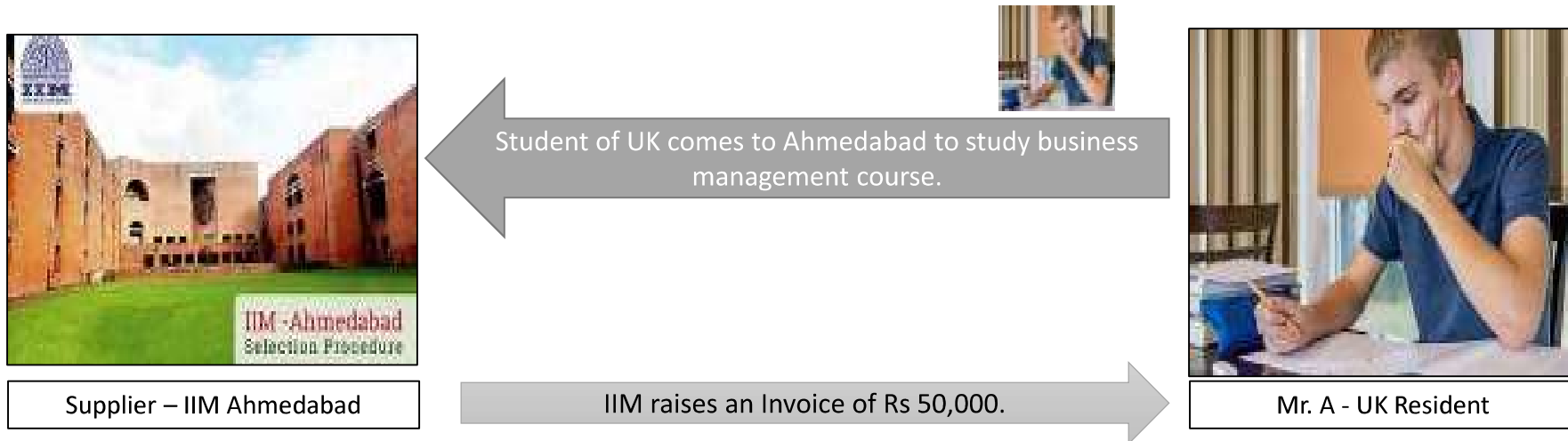
Proviso to – Sec 13 (3) (a) of IGST Act 2017 – Goods temporarily imported into India for Repairs or any treatment or process and then exported outside India.



- As per Proviso to Sec 13(3), Place of Supply for goods which are **temporarily** Imported into India for **Repairs or any Treatment or process** shall be **Location of Recipient**.
- Since Job Worker have supplied job work services to UK Company, POS shall be UK.
- Such services by Job-worker shall be Export of Services.



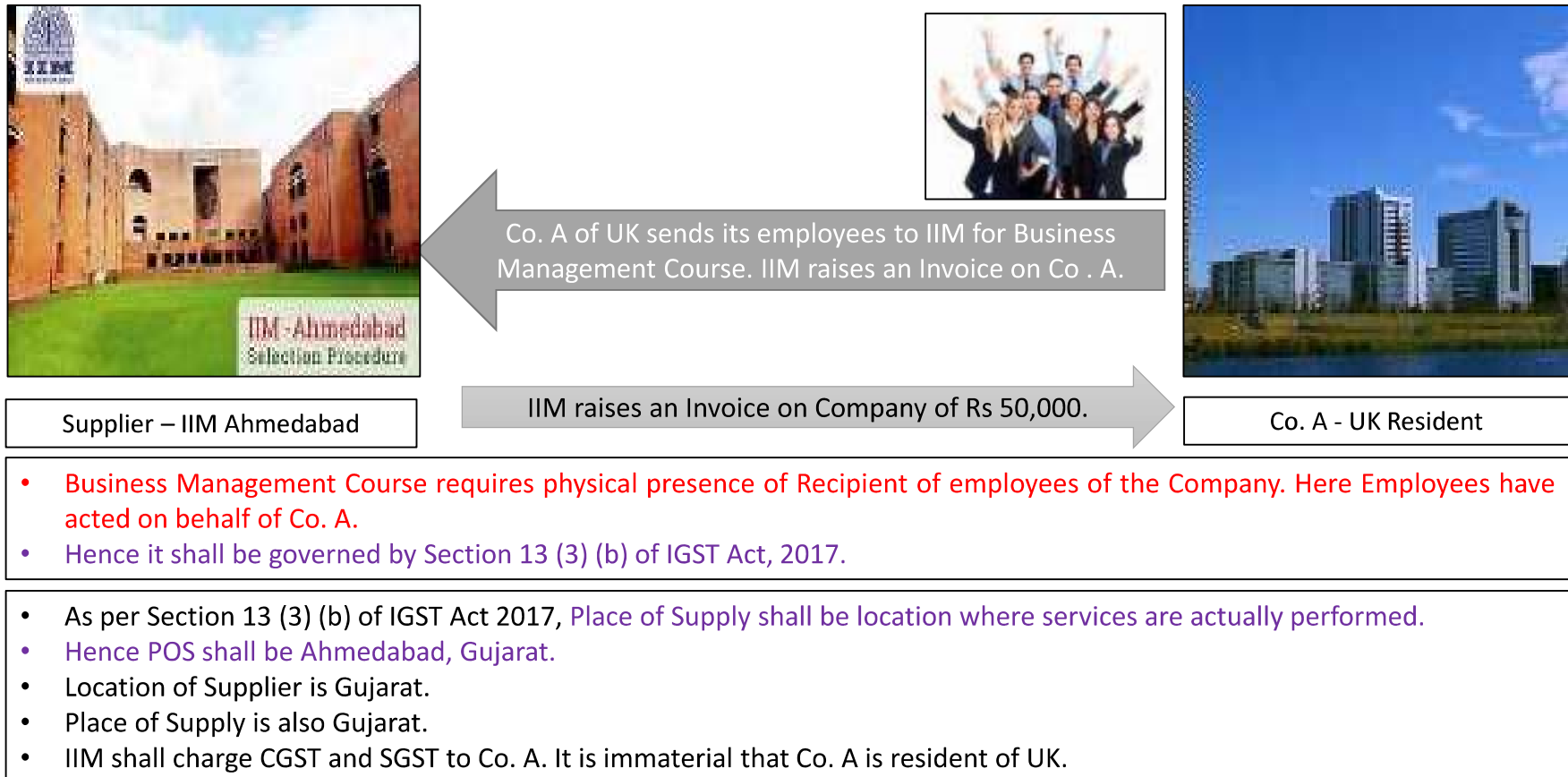
Place of Supply of Services which require physical presence of recipient or person acting on behalf of Recipient - Sec 13 (3) (b) of IGST Act, 2017.



- **Business Management Course requires physical presence of Recipient.**
- Hence it shall be governed by Section 13 (3) (b) of IGST Act, 2017.

- POS shall be Location where Services are performed.
- Hence POS shall be Ahmedabad, Gujarat.
- Location of Supplier is Gujarat.
- Place of Supply is also Gujarat.
- IIM shall charge CGST and SGST to Mr. A.
- It is immaterial that Mr. A is resident of UK.

Place of Supply of Services which require physical presence of recipient or person acting on behalf of Recipient - Sec 13 (3) (b) of IGST Act, 2017.



## **SECTION 13 (4) OF IGST ACT 2017**

**LOCATION OF SUPPLIER OR THAT OF RECIPIENT IS OUTSIDE INDIA**

**PLACE OF SUPPLY FOR SERVICES IN RELATION TO IMMOVABLE  
PROPERTY.**

**PLACE OF SUPPLY SHALL BE LOCATION OF IMMOVABLE PROPERTY.**

Place of Supply of Services in relation to Immovable Property (Supplier or Recipient is outside India) – Section 13 (4) of IGST Act 2017.



Engineer (Mr. A) is registered in Maharashtra

Supplier (Mr. A) is providing engineering services in relation to Immovable Property to Mr. B of USA.

Mr. A raised an Invoice of **Rs 5,00,000.**



Immovable Property is in Delhi.



Recipient (Mr. B) of USA

- Mr B, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12 (2).
- As per Sec 13 (4) of IGST Act 2017, **Place of Supply of Services in relation to Immovable Property shall be Location of Immovable Property.**
- Location of Supplier : Maharashtra.
- Location of Immovable Property: Delhi.
- Hence Mr. A shall charge **IGST of Delhi** to Mr B of USA.
- It is immaterial that recipient of services is located outside India.

Place of Supply of Services in relation to Immovable Property (Supplier or Recipient is outside India) – Section 13 (4) of IGST Act 2017.



Engineer (Mr. A) is registered in Maharashtra

- Supplier (Mr. A) is providing engineering services in relation to Immovable Property to Mr. B of USA.

Mr. A raised an Invoice of Rs 50,000.



Immovable Property is in USA.



Recipient (Mr. B) of USA

- Mr B, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12.
- As per Sec 13 (4) of IGST Act 2017, **Place of Supply of Services in relation to Immovable Property shall be Location of Immovable Property.**
- Since Property is outside India, Place of Supply shall be USA.
- Location of Supplier is Maharashtra.
- Place of Supply is USA.
- Supply of services by Mr. A to Mr. B of USA shall be Export of Services.

Place of Supply of Services in relation to Immovable Property (Supplier or Recipient is outside India) – Section 13 (4) of IGST Act 2017.



The Resort Hotel -  
Registered in Maharashtra

Mr. B of USA books the resort hotel in Maharashtra. He comes from USA, consumes luxury services in Maharashtra and gets back to USA.

The Resort raised an Invoice of Rs 5,000.



Recipient (Mr. B) of  
USA

- Mr B, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12 (3) of IGST Act 2017.
- As per Sec 13 (4) of IGST Act 2017, **Place of Supply of Services in relation to Immovable Property shall be Location of Immovable Property.**
- Mr. B of USA have consumed the services (**ACCOMODATION SERVICES**) in The Resort Hotel in Maharashtra.
- Hence POS shall be Maharashtra.
- Location of Supplier is Maharashtra
- Place of Supply is Maharashtra.
- The Resort Hotel must charge CGST and SGST to Mr. B.

Place of Supply of Services in relation to Immovable Property (Supplier or Recipient is outside India) – Section 13 (4) of IGST Act 2017.



- Mr. B of Delhi books The Resort hotel in UK.
- He goes to UK, consumes **luxury services in UK** and gets back to Delhi.

The Resort of UK raised an Invoice of 500 \$.



The Resort Hotel -  
Registered in UK

Recipient (Mr.  
B) of India

**Conclusion:**

Mr. B, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12 (3) of IGST Act 2017.

As per Sec 13 (4) of IGST Act 2017, **Place of Supply of Services in relation to Immovable Property shall be Location of Immovable Property.**

Mr. B of USA have consumed the services in The Resort Hotel in UK,

Hence supplier is outside India.

Place of Supply is also outside India.

This shall be outside the scope of Indian GST Law.

## **SECTION 13 (5) OF IGST ACT 2017**

### **LOCATION OF SUPPLIER OR THAT OF RECIPIENT IS OUTSIDE INDIA**

#### **PLACE OF SUPPLY FOR SERVICES FOR FOLLOWING:**

- a) Services provided by way of admission to, or organization of a cultural, artistic, sporting, scientific, educational or entertainment event.**
- b) A celebration, conference, fair, exhibition or similar events.**
- c) Services ancillary to such admission or organization.**

**PLACE OF SUPPLY SHALL BE LOCATION WHERE EVENT IS HELD.**



Place of Supply of Services in relation to Events (Supplier or Recipient is outside India) – Section 13 (5) of IGST Act 2017.



IPL Event - Registered in Maharashtra

Mr. B of USA attends IPL Event in Maharashtra. He comes from USA, consumes admission to event services in Maharashtra and gets back to USA.

IPL raises Ticket (Invoice) of Rs 1,000 for admission to an Event.



Recipient (Mr. B) of USA

- Mr. B, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12 (3) of IGST Act 2017.
- As per Sec 13 (5) of IGST Act 2017, **Place of Supply of Services in relation to Admission of an Event, shall be Location where Event is held.**
- Mr. B of USA have consumed the admission services in IPL Event in Maharashtra.
- Hence POS shall be Maharashtra.
- Location of Supplier is Maharashtra.
- Place of Supply is also Maharashtra.
- IPL must charge CGST and SGST to Mr. B.
- It is immaterial that Mr. B is resident of USA.

Place of Supply of Services in relation to Events (Supplier or Recipient is outside India) – Section 13 (5) of IGST Act 2017.



New Zealand Stadium –  
Event is New Zealand

Mr. B of Delhi attends Cricket Match in New Zealand. He goes to New Zealand, **consumes admission to an event services in New Zealand** and gets back to Delhi.

New Zealand raises Ticket (Invoice) of \$ 1,000 for admission to an Event.



Recipient (Mr. B)  
of Delhi.

- Mr B, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12 (3) of IGST Act 2017.
- As per Sec 13 (4) of IGST Act 2017, **Place of Supply of Services in relation to Event, shall be Location where Event is held.**
- Mr. B of USA have consumed admission to Event services in New Zealand.
- Hence POS shall be New Zealand.
- Location of Supplier is New-Zealand.
- Place of Supply is also New-Zealand.
- This shall be outside the scope of Indian GST Law.

## **SECTION 13 (7) OF IGST ACT 2017**

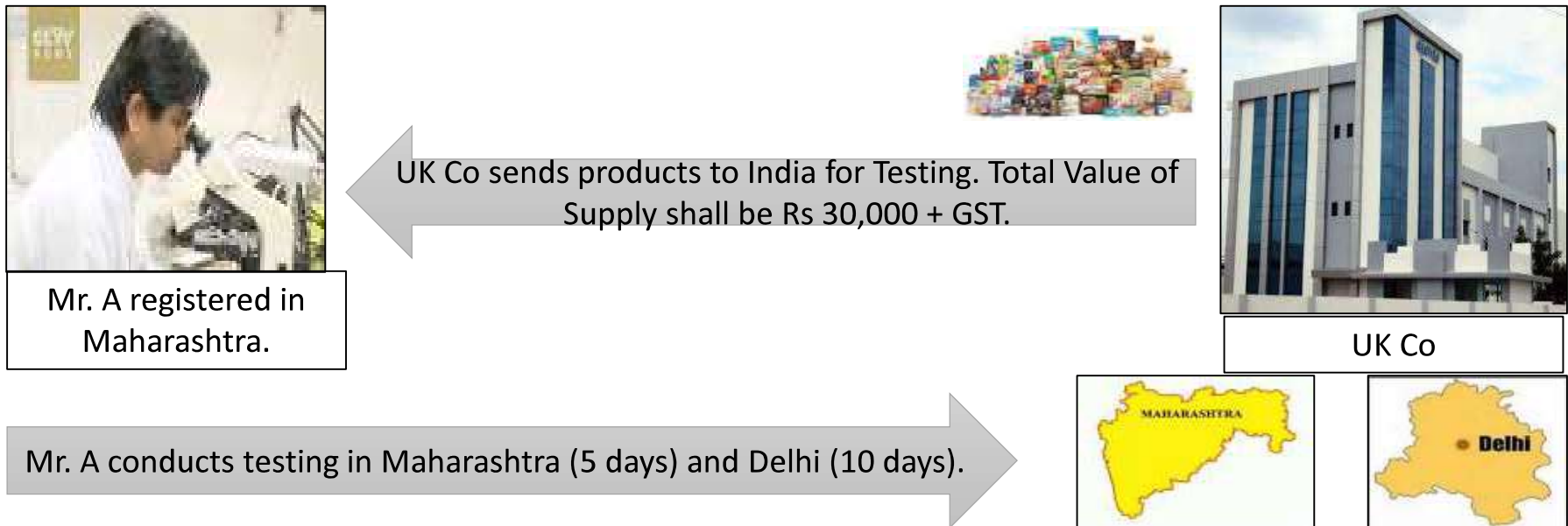
**LOCATION OF SUPPLIER OR THAT OF RECIPIENT IS OUTSIDE INDIA**

**PLACE OF SUPPLY FOR SERVICES REFERRED TO IN SUB-SECTION (3), OR SUB-SECTION (4) OR SUB-SECTION (5) AS ABOVE SUPPLIED IN MORE THAN ONE STATE OR UNION TERRITORY.**

**PLACE OF SUPPLY SHALL BE LOCATION IN EACH OF RESPECTIVE STATES OR UNION TERRITORIES.**

**VALUE OF SUPPLY SHALL BE TAKEN PROPORTIONATELY ACCORDING TO THE TERMS OF THE CONTRACT.**

Place of Supply of Services when services are performed in more than one state or union territory – Section 13 (7) of IGST Act, 2017.



**Conclusion:**

- **UK Co, Recipient of services is located outside India, hence case shall be governed by sec 13 of IGST Act and not by Sec 12 (3) of IGST Act 2017.**
- As per Section 13(3)(a) of IGST Act, 2017, where goods are required to be made physically available by recipient of services to the supplier of services, Place of Supply shall be **Location where Services are actually performed.**
- **Hence POS shall be Maharashtra and Delhi.**
- As per Section 13 (7) of IGST Act, 2017 where services are performed in more than one state or U.T., **place of supply shall be taken as being in each of the respective states or U.T. Value shall be taken proportionately or as per terms of the contract.**
- **Hence Mr. A shall raise 2 invoices, 1<sup>st</sup> from Maharashtra (Value is 1/3 = Rs 10,000 + CGST & SGST), 2<sup>nd</sup> from Delhi (Value is 2/3 = Rs 20,000 + IGST).**

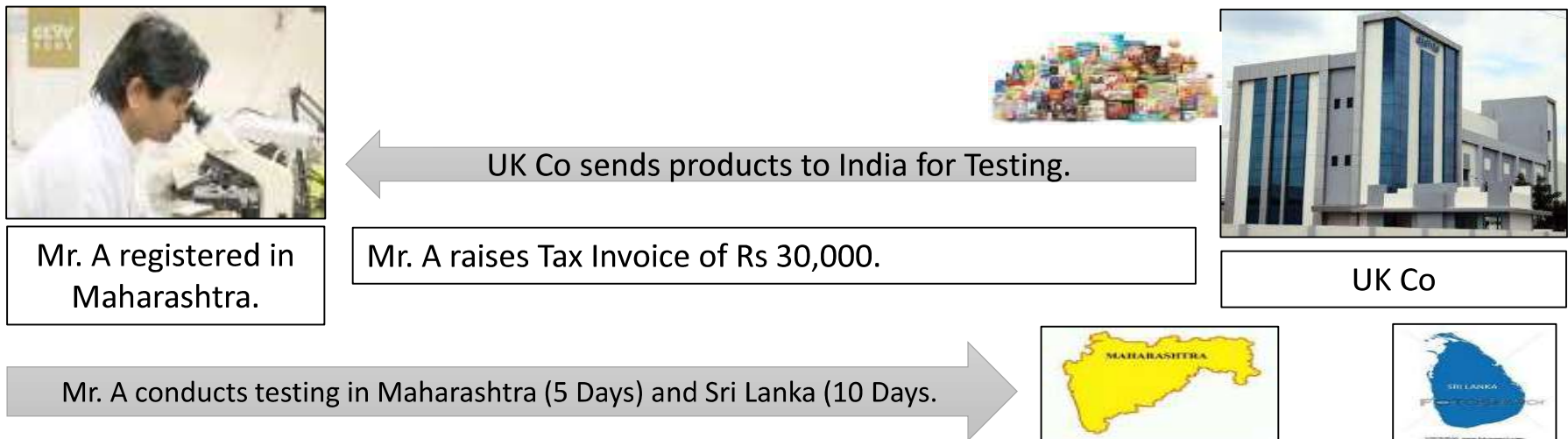
## **SECTION 13 (6) OF IGST ACT 2017**

**LOCATION OF SUPPLIER OR THAT OF RECIPIENT IS OUTSIDE INDIA**

**PLACE OF SUPPLY FOR SERVICES REFERRED TO IN SUB-SECTION (3), OR SUB-SECTION (4) OR SUB-SECTION (5) AS ABOVE SUPPLIED AT MORE THAN ONE LOCATION, INCLUDING TAXABLE TERRITORY.**

**PLACE OF SUPPLY SHALL BE LOCATION IN TAXABLE TERRITORY.**

Place of Supply of Services when services are performed in Taxable Territory as well as Non Taxable Territory – Section 13 (6) of IGST Act, 2017.



**Conclusion:**

- UK Co, Recipient of services is located outside India, hence case shall be governed by section 13 of IGST Act and not by section 12 (3) of IGST Act 2017.
- As per Section 13(3)(a) of IGST Act, 2017, where goods are required to be made physically available by recipient of services to the supplier of services, Place of Supply shall be **Location where Services are actually performed.**
- Hence POS shall be **Maharashtra (Taxable Territory) and Sri Lanka (Non Taxable Territory).**
- As per Section 13 (6) of IGST Act, 2017 where services are performed in Taxable as well as Non Taxable Territory, **place of supply shall be location of taxable territory.**
- Location of Supplier is Maharashtra.
- Place of Supply is Maharashtra.
- Hence Mr. A shall charge CGST and SGST on entire amount event though testing services are provided in Sri Lanka too.

## **SECTION 13 (8) OF IGST ACT 2017**

**LOCATION OF SUPPLIER OR THAT OF RECIPIENT IS OUTSIDE INDIA**

**PLACE OF SUPPLY FOR INTERMEDIARY SERVICES**

**PLACE OF SUPPLY SHALL BE LOCATION OF SERVICES PROVIDER (PLACE  
WHERE SUPPLIER IS REGISTERED)**

Place of Supply for Intermediary Services – Section 13(8)(b) of IGST Act, 2017

Intermediary” means **a broker, an agent** or any other person, by whatever name called, **who arranges or facilitates** the supply of goods or services or both or securities, between two or more persons, but **does not include** a person who supplies such goods or services or both or securities **on his own account**.

**The definition emphasizes following points;**

- (i) An intermediary **arranges or facilitates** supply of goods or services or both, or securities between two more persons.
- (ii) It does not include a person who supplies such goods or services or both or securities on his own account.



## Place of Supply for Intermediary Services – Section 13(8)(b) of IGST Act, 2017



- UK Tour Operator appoints Heena Tours (Regist in Mah) as its Agent in India.
- Agreement is such that UK person shall pay 1,000\$ to M/S Heena Tours for each Indian Customer brought by him.



- Mr. P wanted to travel to U.K.
- Hence it approaches Heena Tours.
- Heena Tours said that they don't give tour facilities to U.K.
- But they recommended Mr. P to travel U. K. through U.K Tour operator.
- Heena booked U.K. Tour of Mr. P with U.K. Tour Operator.



- M/s Heena Travels is facilitating selling of tours to Indian Customers for tours conducted by UK Tour Operator in UK.
- M/s Heena Tours is earning commission income from UK Tour Operator.









M/s Heena Travels raised an Invoice for Commission on Mr. P of India for Rs 5,000 + GST.

M/s Heena Travels raised an Invoice for Commission on UK Tour Operator of Rs 50,000. (EXPORT)

### Conclusion:

- M/s Heena Travels is engaged in facilitating the supply of services of tour to Indian customers on behalf of M/s UK Tour Operator.
- Therefore M/s Heena Travels shall be considered as an Intermediary.
- Place of Supply of services shall be location of Supplier ie Maharashtra.
- Location of Supplier is Maharashtra.
- Place of Supply is Maharashtra.
- Hence M/s X must charge CGST and SGST on Commission Income earned from UK Tour Operator.
- It shall not be considered as Export of Services as Place of Supply is in India.

## Place of Supply for Intermediary Services – Section 13(8)(b) of IGST Act, 2017

	<ul style="list-style-type: none"> <li>USA Co. is seller of Product Z.</li> <li><b>USA Co. appoints Mr. X (Registered in Maharashtra) as its Agent in India.</b></li> <li>Agreement is such that UK person shall pay 1,000\$ to Mr. X for Order of Product Z received from India through Agent X.</li> </ul>	
	<ul style="list-style-type: none"> <li>Mr. P wanted to buy Product Z.</li> <li>Hence it approaches Mr. X.</li> <li>Mr. X says he doesn't sell product Z, but can book an order with USA Co.</li> <li>Hence Agent Mr. X books order for Mr. P for Product Z with USA Co.</li> </ul>	
	<ul style="list-style-type: none"> <li>In given case, Mr. X is <b>facilitating in booking orders for</b> Indian Customers for Product Z sold by USA Co.</li> <li>Mr. X is earning commission income from USA Co.</li> </ul>	
M/s Heena Travels raised an Invoice for Commission on <b>Mr. P of India for Rs 5,000 + GST.</b>		
Mr. X raised an Invoice for Commission on US Co. <b>of Rs 50,000. (Export).</b>		
<p><b>Conclusion:</b></p> <ul style="list-style-type: none"> <li>Mr. X is engaged in <b>facilitating the supply of services to USA Co.</b></li> <li>Therefore Mr. X shall be considered as an Intermediary.</li> <li>Place of Supply of services shall be location of Supplier ie Maharashtra.</li> <li><b>Location of Supplier is Maharashtra.</b></li> <li><b>Place of Supply is Maharashtra.</b></li> <li>Hence Mr. X must charge CGST and SGST on Commission Income earned from USA Co.</li> <li>It shall not be considered as Export of Services as Place of Supply is in India.</li> </ul>		