

Place of Supply



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ACA, ACMA, FCS, LLB (Gold Medalist), DISA (ICAI)

Agenda Points



- POS – Domestic - Goods
- POS – Domestic - Services
- POS – Import or Export - Goods
- POS – Import or Export - Services
- Judicial Pronouncements
- Queries and discussion

Place of Supply Provisions

Place of Supply -

GST is a destination based tax, i.e., the goods/services will be taxed at the ***place where they are consumed*** and not at the origin. The state where they are consumed will have the right to collect GST.

Therefore, place of supply is crucial under GST as all the provisions of GST revolve around it.

Place of supply of goods under GST defines whether the transaction will be counted as intrastate or interstate, and accordingly, levy of SGST, CGST & IGST will be determined.

Principle behind the Place of Supply provisions

The basic principle behind provisions relating to place of supply is that GST is destination based tax. Thus, tax is finally payable where goods and services are consumed.

In many cases, location of person receiving the service is relevant. If he is registered under GST, that is taken as criteria.

Even if he is not registered, address on record of recipient is taken as criteria to determine place of supply in some cases.

Inter State Supply - Goods

Inter-State supply of goods – As per section 7 (10) of IGST Act, supply of goods in the course of inter-State trade or commerce (i.e., from one State to another) means any supply where the location of the supplier and the place of supply are in two different States or two different Union Territories or a State and Union Territory.

Import of goods shall be deemed to be inter-State supply – Supply of goods imported into the territory of India, till they cross the customs frontiers of India shall be treated to be a supply of goods in the course of inter-State trade or commerce – section 7(2) of IGST Act.

Inter State Supply - Services

Inter-State supply of services – Supply of services in the course of inter-state trade or commerce means any supply where the location of the supplier and the place of supply are in different states or two different Union Territories or a State and Union Territory. However, this is subject to the provisions of section 12 of IGST Act – section 7(3) of IGST Act.

Import of services shall be treated to be inter-state supply – Supply of services imported into the territory of India shall be deemed to be a supply of services in the course of inter-State trade or commerce – section 7(4) of IGST Act.

Inter State Supply - Others

Export of goods or services shall be treated to be inter-State supply – Supply of goods or services or both, when the supplier is located in India and the place of supply is outside India, shall be treated to be a supply of goods or services or both in the course of inter-State trade or commerce – section 7(5) (a) of IGST Act.

Supply to and by SEZ developer or SEZ unit shall be treated to be inter- State supply – section 7(5) (b) of IGST Act

Supply which is not intra-state supply is inter-state supply – Any supply of goods or services or both in the taxable territory, not being an intra- state supply and not covered else wherein this section, **shall be deemed to be inter state supply** – sec 7(5)(c) of IGST Act.

Intra State Supply – Goods

Intra-State supply of goods – As per section 8(1) of IGST Act, supply of goods *where the location of the supplier and the place of supply of goods are in same State or same Union Territory* shall be treated as intra-State supply. However, this is subject to the provisions of section 10 of IGST Act, 2017.

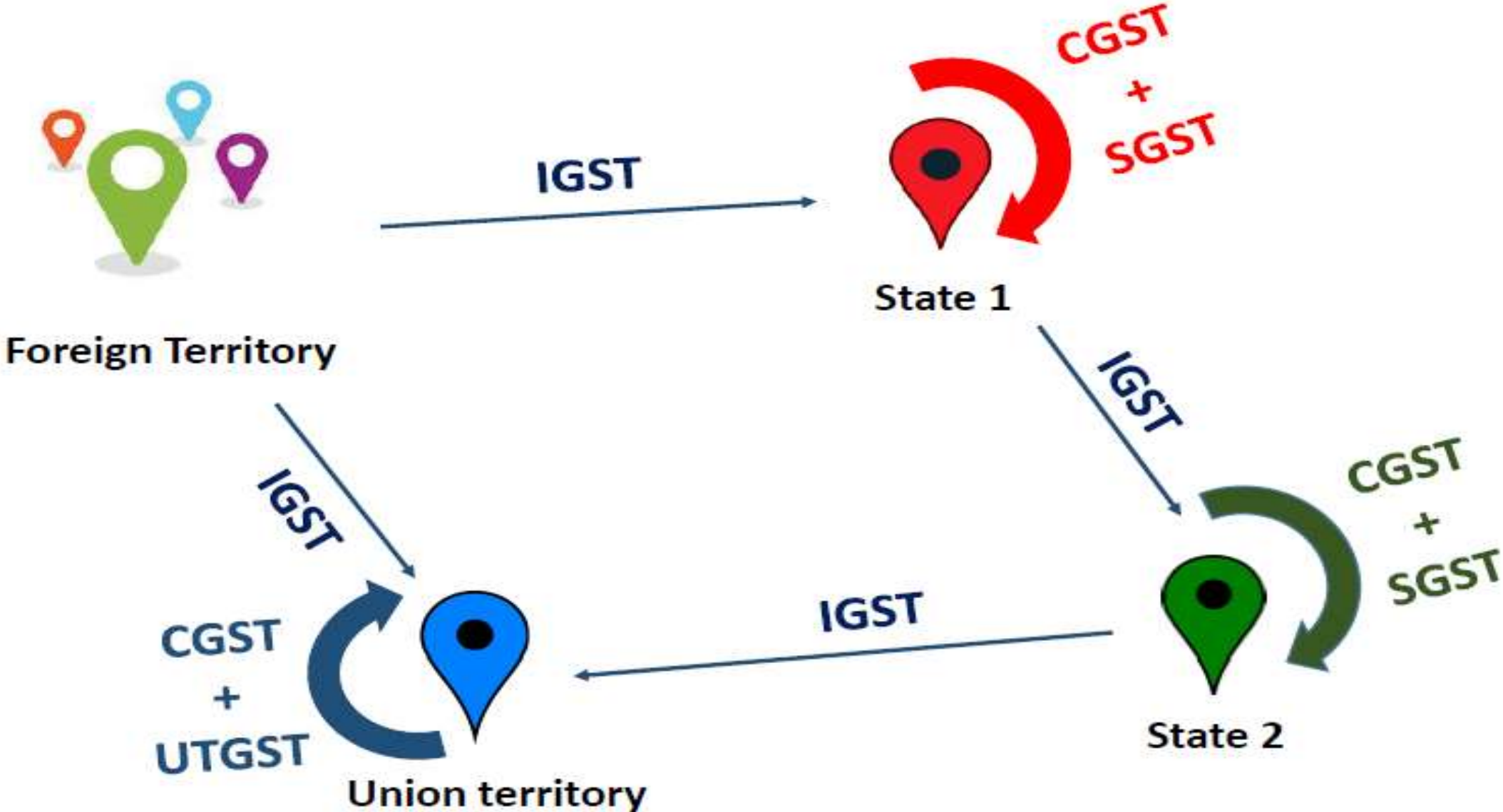
Further, the intra-State supply of goods shall not include –

- (i) supply of goods to or by a SEZ developer or to or by an SEZ unit
- (ii) supply of goods brought into India in the course of import till they cross the customs frontiers of India
- (iii) supplies made to a tourist under section 15 of IGST Act.

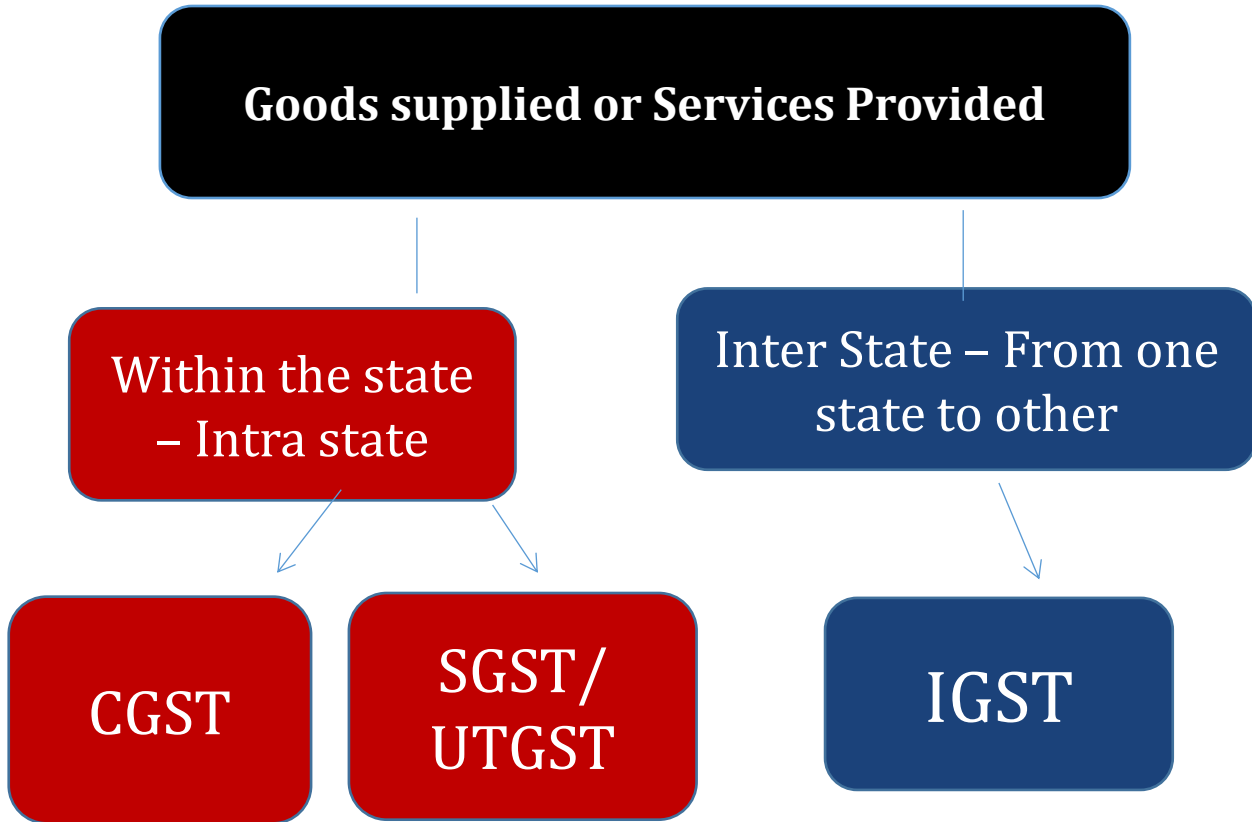
Intra State Supply – Services

Intra-State supply of services – Supply of services where the *location of the supplier and the place of supply are in the same State or same Union Territory* shall be treated as intra-State supply. However, this is subject to the provisions of section 12 of IGST Act. Further, the intra- State supply of services shall not include supply of services to or by a SEZ developer or to or by an SEZ unit – section 8(2) of IGST ACT.

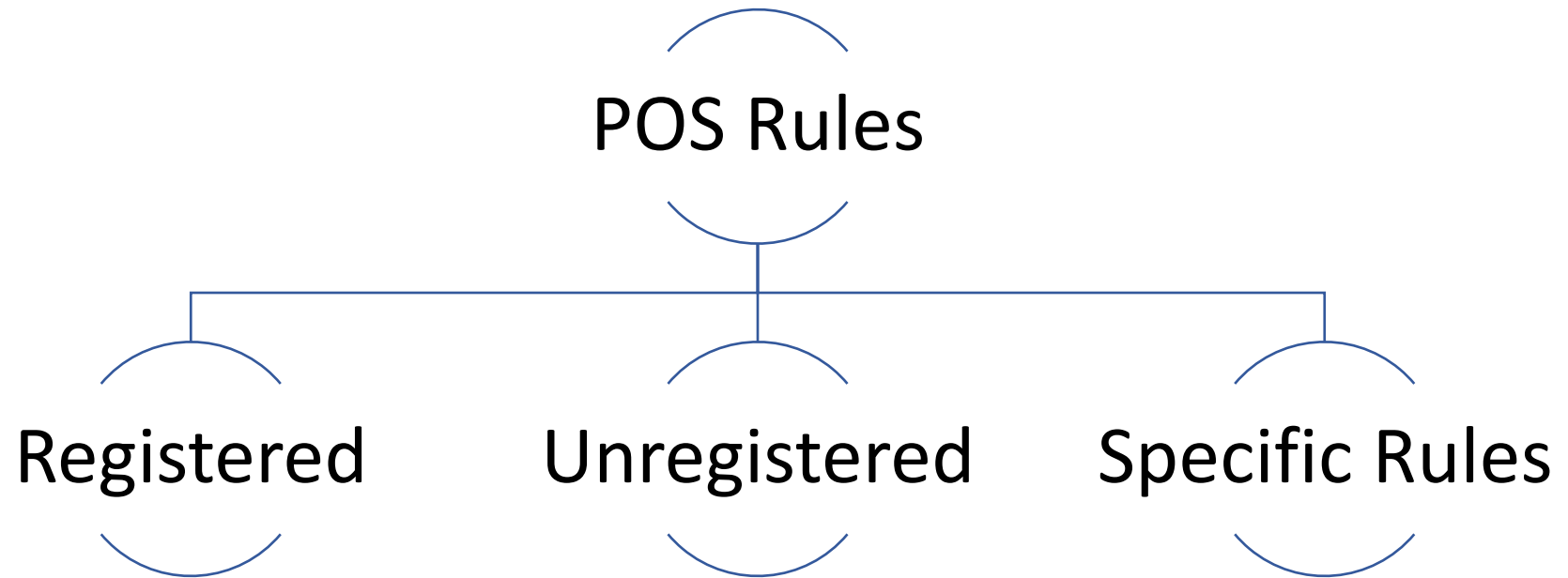
Type of GST to be levied:

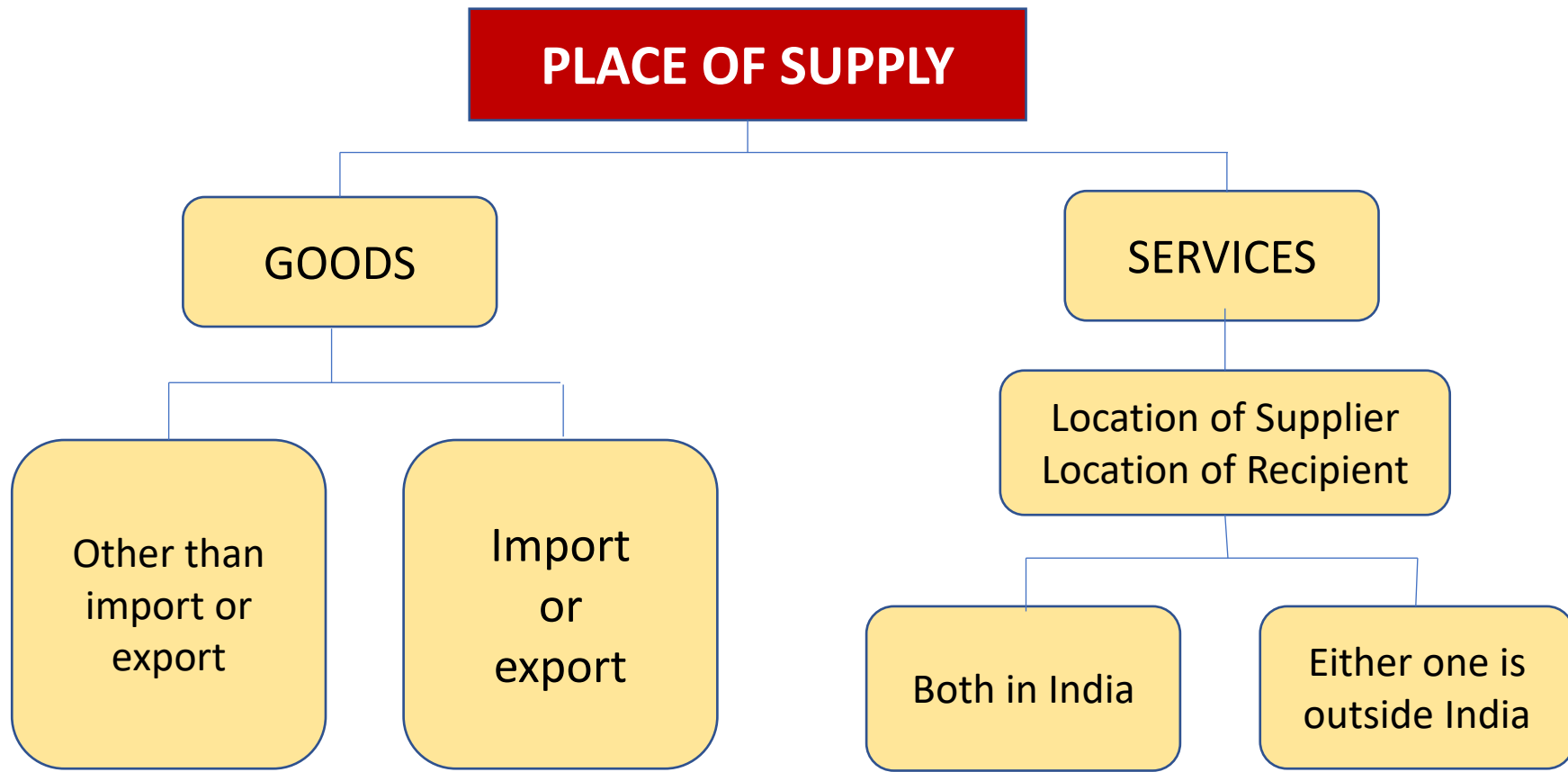


Intra State Supply and Inter State Supply



Supply	Supplier	Place of Supply	Result
Goods	Karnataka	Delhi	Inter State (IGST)
Goods	Delhi	Delhi	Intra State (CGST + SGST)
Services	Punjab	Goa	Inter State (IGST)
Services	Kerala	Kerala	Intra State (CGST + SGST)
Goods (import)	USA	India	Inter State (BCD+IGST)
Services (Import)	USA	India	Inter State (IGST)





[Sec 10 – IGST Act]

Place of Supply of Goods

(other than goods imported/ exported)

Supply involves movement of Goods



Supplier from Delhi



Recipient at Chandigarh

Location of goods at the time at which movement terminates for delivery to recipient

Goods supplied on direction of the third person



Third Party from
Mumbai



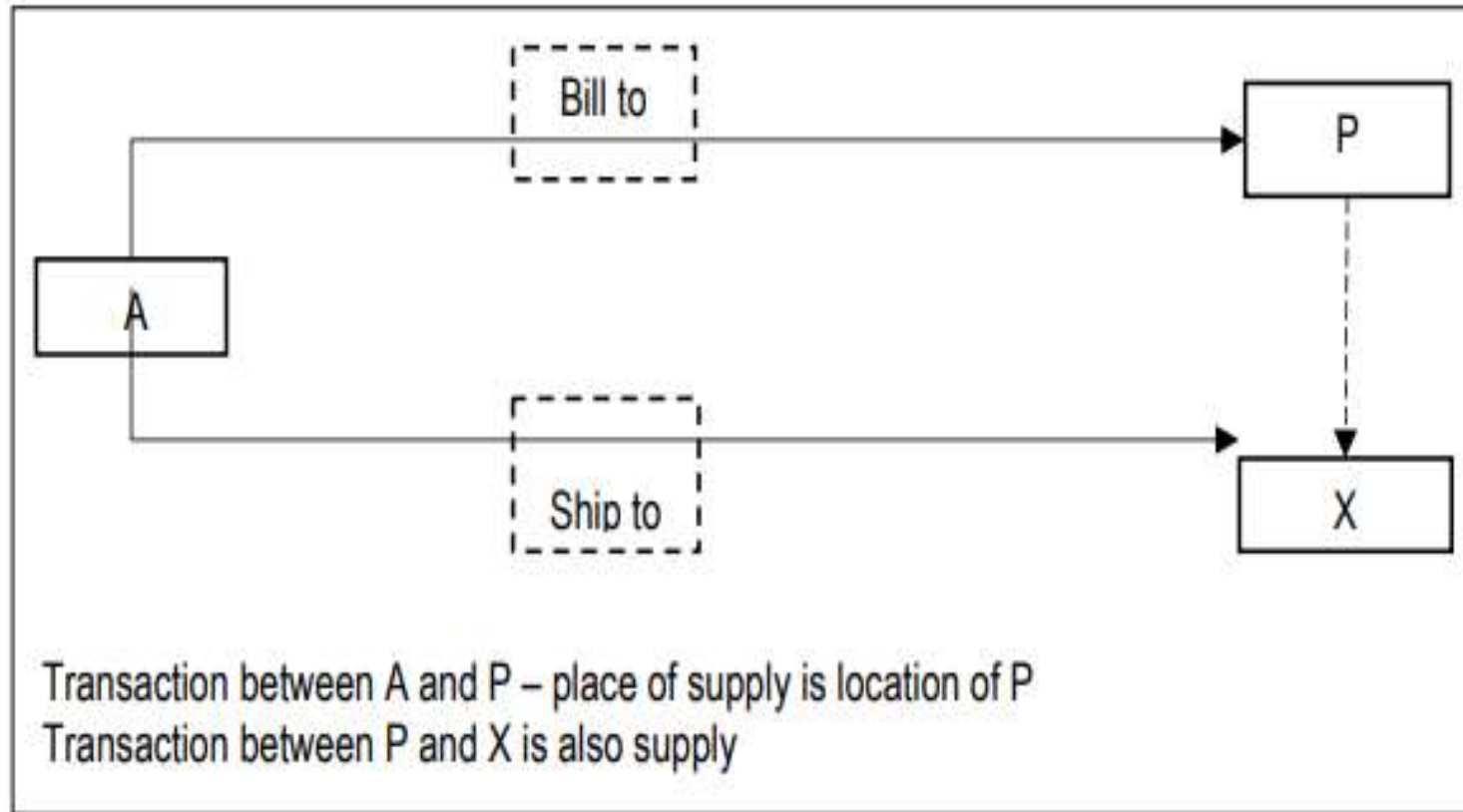
Company at Delhi



Actual delivery at
Gurgaon

Principal Place of Business of the third person (Bill to Ship to)
(person on whose direction goods were supplied to another person)

Goods supplied on direction of the third person



Further, illustration are provided below to explain the same

Goods supplied on direction of the third person

- (a) Transaction between supplier (A in above diagram) and third party (P in the above diagram).

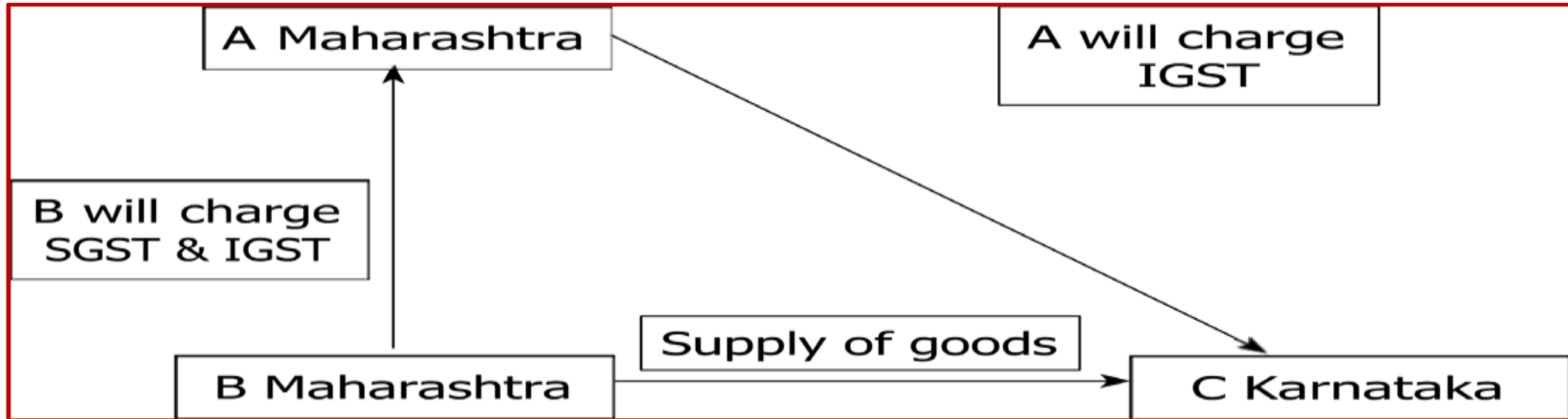
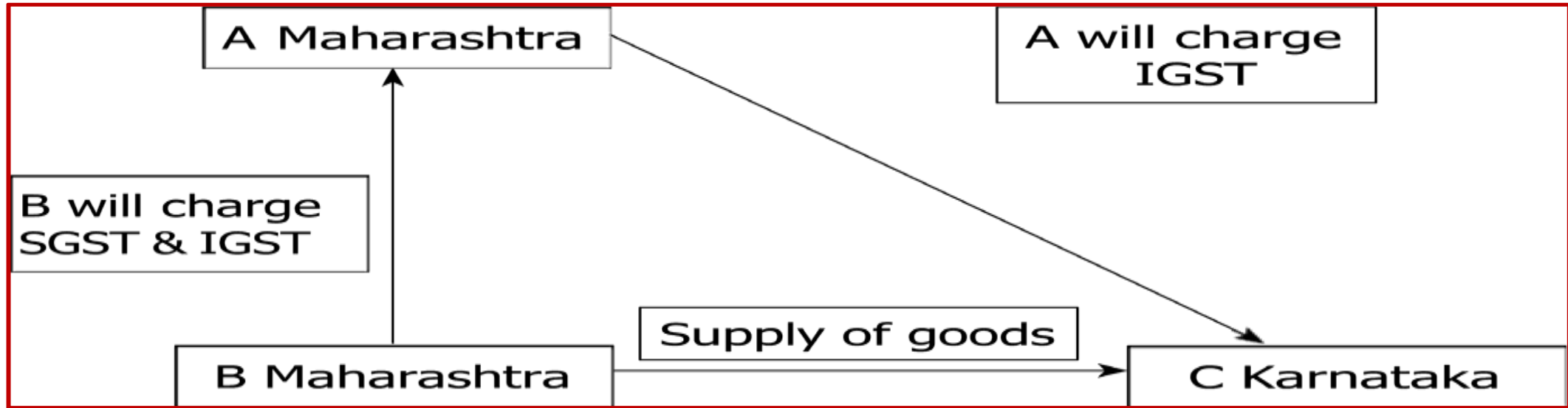
Compare column 1 and 2

Location of supplier (1)	Location of third party (2)	Delivery of Goods (3)	Place of supply	Nature of Supply	Applicability
Karnataka	Kerala	Tamil Nadu	Kerala	Inter-state	IGST
Karnataka	Karnataka	Kerala	Karnataka	Intra-state	SGST/CGST
Karnataka	Kerala	Karnataka	Kerala	Inter-state	IGST
Karnataka	Kerala	Kerala	Kerala	Inter-state	IGST

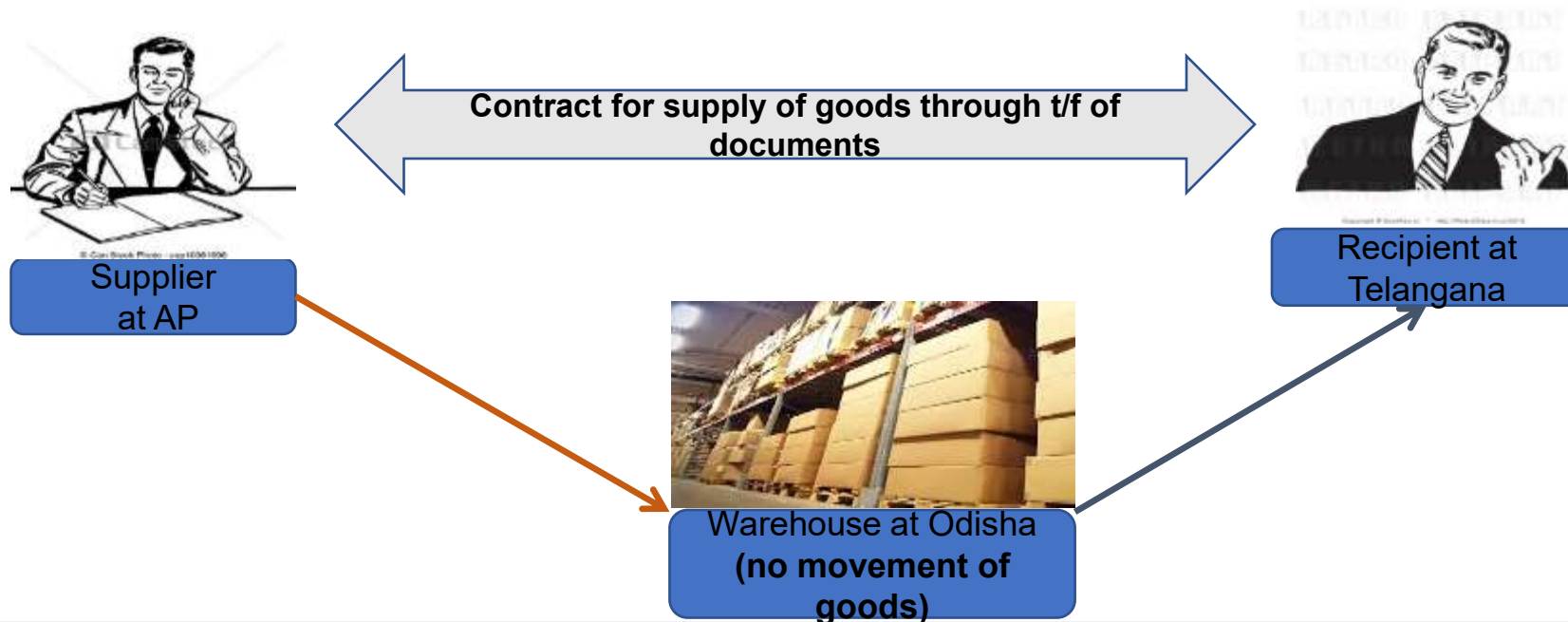
- (b) Transaction between third party (P in the above diagram) and person actually receiving the goods (X in the above diagram). Compare column 2 and 3

Location of supplier (1)	Location of third party (2)	Delivery of Goods (3)	Place of supply	Nature of Supply	Applicability
Karnataka	Kerala	Tamil Nadu	Tamil Nadu	Inter-state	IGST
Karnataka	Karnataka	Kerala	Kerala	Inter-state	IGST
Karnataka	Kerala	Karnataka	Karnataka	Inter-state	IGST
Karnataka	Kerala	Kerala	Kerala	Intra-state	SGST / CGST

Bill to Ship to Transactions



Supply does not involves movement of Goods



Location of goods at the time of delivery to the recipient

Goods are assembled or installed at site



XYZ Ltd. in Delhi



ABC Ltd. in Mumbai

Gives contract



To install a plant in NOIDA

Place of installation or assembly

Goods supplied on board a conveyance e.g. vessel, aircraft, train, vehicle etc.



From Delhi



To Chennai

Location at which such goods are taken on board

Place of Supply of Goods

(other than goods imported/ exported)

Situation	Place of Supply
Movement of goods by supplier or recipient.	Where the movement of goods terminate for delivery to recipient.
Where the goods are delivered to recipient or any person on the direction of third person by way of transfer of title or otherwise, it shall be deemed that third person has received the goods	Shall be principal place of business of such person
Where there is no movement of goods either by supplier or recipient	Location of such goods at the time of delivery to recipient
Where goods are assembled or installed at site	Shall be place where the goods are assembled or installed
Where the goods are supplied on board a conveyance, like vessel, aircraft, train or motor vehicle	Shall be place goods are taken on board

[SEC 11 – IGST ACT]
PLACE OF SUPPLY OF GOODS
**(WHEN GOODS IMPORTED INTO/
EXPORTED FROM INDIA)**

Goods import into India



America

Import into India



Location of importer

Goods Export from India



Export from India

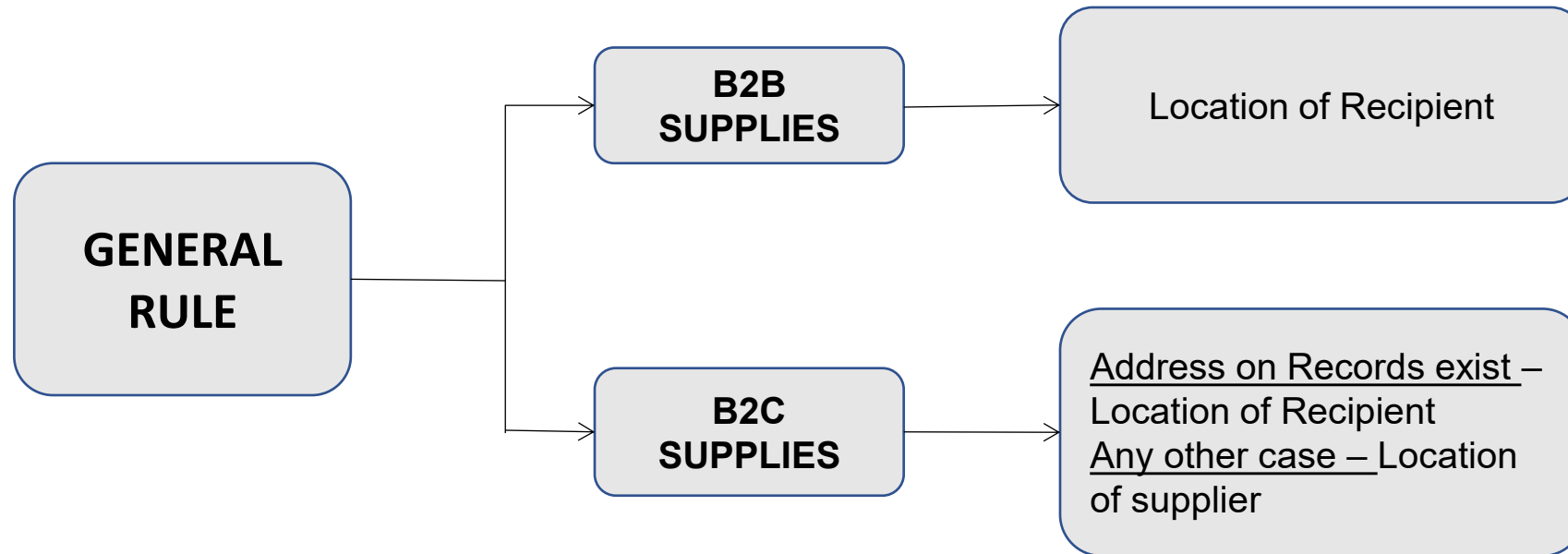


China

Location outside India

Place of Supply of Services
(where supplier & recipient both are in India)
[SEC 12 OF IGST ACT]

Place of Supply of Services - General Rule
(where supplier & recipient are in India)



**Place of Supply of Services
(where supplier & recipient are in India)**

Specific Services **NOT Effected by Registration of Recipient**

Services directly related to Immovable property



XYZ Ltd. In Mumbai



ABC Ltd. In Delhi



XYZ LTD. give contract to ABC Ltd. to construct a metro station in NOIDA

Location of immovable property

Services directly related to Immovable property



XYZ Ltd. In Mumbai



ABC Ltd. In Delhi



Mr. X give contract to ABC Ltd. to give a consultancy service to its company in US

Location of immovable property

Services by way of lodging **accommodation** by hotel, inn, guest house, club etc.



From Delhi



To Mumbai

Location of immovable property

Services by way of accommodation for organizing any function and including services related to such function



From Haryana



Business function in Delhi

Location of immovable property

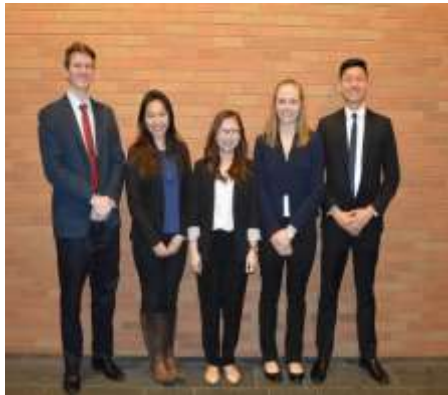
Supply of restaurant and catering services, personal grooming, beauty treatment health service, fitness, *etc.*



Fitness center

Place of actual performance

Supply of Services for admission to Cultural & artistic, sporting, Scientific & educational, Entertainment event, Amusement Park and ancillary Services



From Mumbai



Seminar in Delhi

Venue of event/ park

Services on board conveyance like vessel, aircraft, train, motor vehicle



From Delhi



TO Mumbai

First scheduled point of departure of that conveyance for that journey

Supply of Telecommunication Services including data transfer, broadcasting, DTH, cable etc.



(a) Services of **fixed** telecommunication line, leased circuits, internet leased circuit, cable or dish antenna

Location where device installed

(b) **Post-paid** mobile connection for telecommunication and internet services*

Location of billing address of the recipient on record

(c) **Pre-paid** mobile connection for telecommunication and internet services*

Through internet: Location of recipient on record

Through selling agents: Location of selling agent on record of supplier

Through others: Location where pre-payment received

Advertisement Services to Government, etc.



Place is State of dissemination in proportion

**Place of Supply of Services
(where supplier & recipient are in India)**

Specific Services Effected by Registration of Recipient

Services in relation to training and performance appraisal



From Noida



To Marshal Art center in Delhi

Registered recipient: location of recipient

Services in relation to training and performance appraisal



From Gurugram



To Delhi

Unregistered recipient : place of performance

Service by **Organising** cultural, arts, sports, educational, scientific, entertainment, conference, fair, exhibition or similar events and ancillary services.



From Noida



TO Conference in Delhi

Registered Recipient : Location of recipient

Services by Organising cultural, arts, sports, educational, scientific, entertainment, conference, fair, exhibition or similar event and ancillary service



From Puna



To Exhibition in Mumbai

Unregistered recipient: Venue of event

Supply of service by Transportation of goods, including by mail or courier



Supplier



Registered recipient ABC Ltd.

Registered Recipient :Location of recipient

Supply of service by Transportation of goods, including by mail or courier



Unregistered recipient

Unregistered recipient: Location where goods handed over for transportation.

Supply of service by Transportation of goods, including by mail or courier to **outside India**



China

The place of supply of the said service shall be the place of destination of such goods

Passenger Transportation Service (*Return journey treated as separate journey*)



From Mumbai



To Amritsar

Registered Recipient : Location of recipient

Passenger Transportation Service (*Return journey treated as separate journey*)



From HISAR



DELHI



To Mumbai

Unregistered Recipient: Place where passenger embarks on the conveyance for a continuous journey

Banking and Other Financial Services including Stock Broking



**Location of recipient in suppliers records
(If not available, location of supplier)**

Insurance Services



Registered Recipient : Location of recipient

Unregistered recipient: Location of recipient in supplier's records

Services i.e. goods required to be made physically available by recipient



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Service center

Location where services actually performed

Place of Supply of Services – India

Situation	Place of Supply
1. Except the specific services mentioned specifically, the place of supply of services to registered person	Shall be the location of such person
2. Except the specific services mentioned specifically, the place of supply of services to unregistered person	Location of recipient of services where the address exist In case Location of recipient of services does not exist - Location of supplier

Place of Supply of Services – India

Situation	Place of Supply
<p>3.a] services in relation to immovable property including services by Architect, interior decorator, surveyor, engineers, estate agent, grant of right to use immovable property for carrying out or co-ordination of construction work</p> <p>b] lodging accommodation by hotel, inn, guest house, home stay, club or campsite, house boat or other vessel</p> <p>c] Accommodation in immovable property for marriage or reception or matter related therewith, official, social, cultural, religious or business function including service for such functions.</p> <p>d] ancillary to above services in a, b and c</p>	<p>Location of Immovable property, boat or vessel</p> <p>If immovable property, boat or vessel is located outside India then location of the recipient.</p> <p>If the services are provided in more than one State, proportion of service provided in each State.</p>

Place of Supply of Services – India

Situation	Place of Supply
4. restaurant and catering service, personal grooming, fitness, beauty treatment, health services including cosmetic and plastic surgery	Where it are actually performed
5. training and performance appraisal	Location of registered person. Location where the service are performed in case of unregistered person.
6. Admission to cultural, artistic, sporting, scientific, educational or entertainment event or amusement park or any other place	Where the event is actually held

Place of Supply of Services – India

Situation	Place of Supply
7. organizing of a cultural, artistic, sporting ,scientific, educational or entertainment including supply of services to exhibition, conference, fair, celebration or similar events	Registered person - location of such person Other than registered person - place of such event actually held If event is held outside India - then location of the recipient If the services are provided in more than one State, proportion of service provided in each State
8. transportation of goods including by mail or courier	In case to registered person, location of such person. Otherwise, location where the goods are handed over.

Place of Supply of Services – India

Situation	Place of Supply
9. Transportation of passenger	In case to registered person, location of such person Otherwise, place where person embark on conveyance for continuous journey Return journey shall be treated as a separate journey
10. services on board a conveyance such as vessel, aircraft, train or motor vehicle	First schedule departure point of the conveyance
11. banking and other financial services including stock broking	Location of recipient of services, if recipient location not known then location of supplier

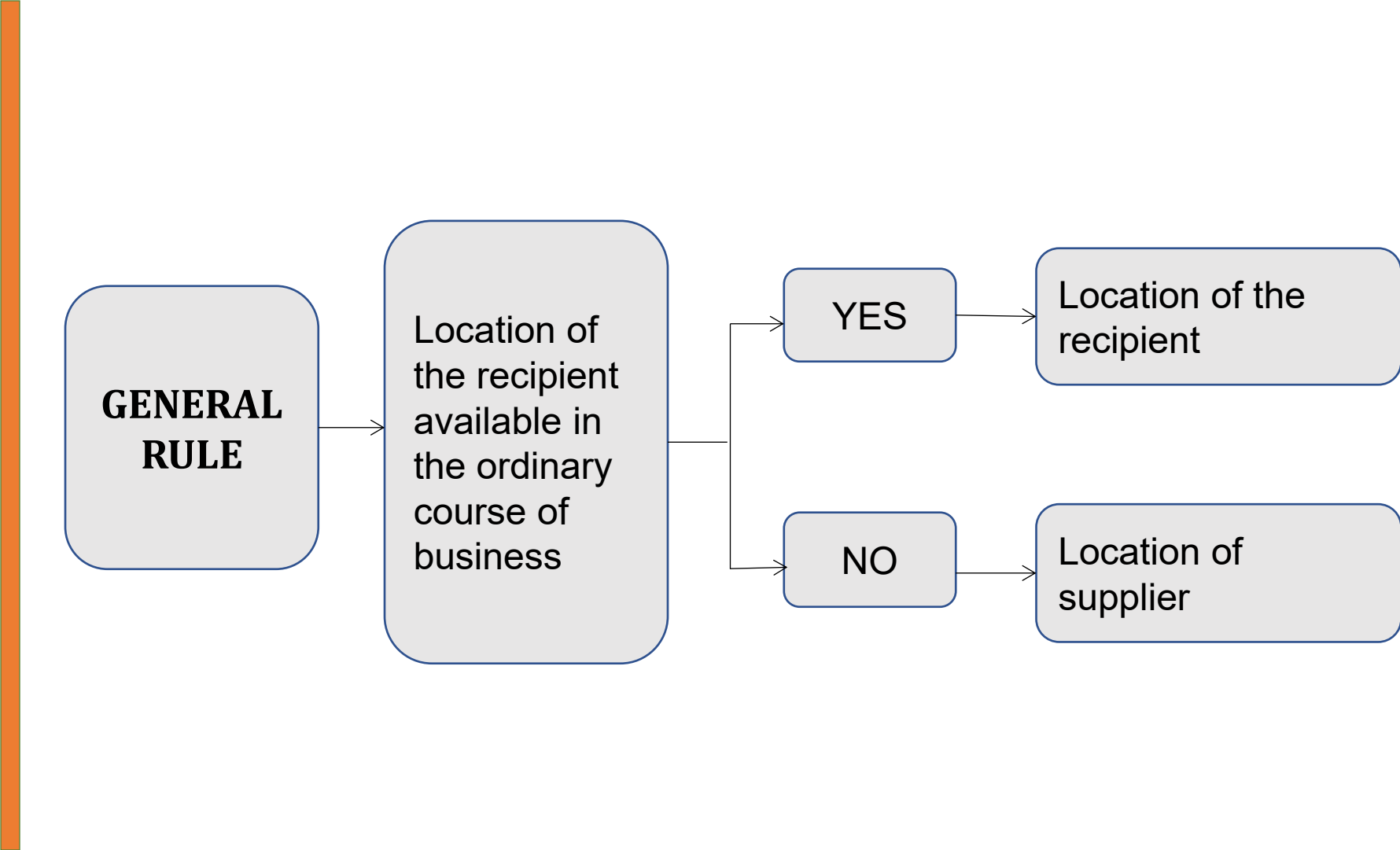
Place of Supply of Services – India

Situation	Place of Supply
<p>12.telecommunication inc. data transfer, broadcasting, cable & DTH services</p> <p>a) fixed line, leased circuit , internet lease circuit, cable or dish antenna</p> <p>b)Mobile connection for telecommunication, internet on post-paid basis-</p> <p>c)Mobile connection for telecommunication, internet & DTH on prepaid basis -</p> <p>i) through selling agent or reseller or distributor of SIM or recharge voucher</p> <p>ii) by any person to the final subscriber</p> <p>d) any other case other than b and c above</p>	<p>a) Where it is installed</p> <p>b) Billing Address</p> <p>c.i.) Address of seller , reseller or distributor as per the record of supplier</p> <p>c.ii.) Where prepayment is received or voucher is sold</p> <p>d)Address of recipient as per the record of supplier</p> <p>Where the address of the recipient is not known, location of supplier.</p> <p>If prepaid service or recharge is made on internet banking, address of recipient.</p>

Place of Supply of Services – India

Situation	Place of Supply
13. Insurance services	In case to registered person, location of such person. Otherwise, location of the recipient of services.
14. advertisement service to State Govt. or Central Government, statutory body or local authority for identifiable States and the value of such supply identifiable to each State	Proportion to amount attributable to service provided by way of dissemination in the respective State as per the contract.

[Sec 13 IGST Act]
Place of Supply of Services
(where supplier or recipient is outside India)



SPECIFIC RULES FOR SERVICES (Other than General Rule)

➤ Where goods required to be made physically available

➤ Requiring physical presence of receiver/ person

➤ Directly in relation to immovable property

➤ By way of admission to/ organising an event

➤ Services on a board conveyance

➤ Passenger Transportation Service

➤ Online information and database access or retrieval services

➤ Banking services to account holders,
➤ intermediary services,
➤ hiring of means of transport (other than aircraft & vessels) up to 1 month

Place of supply in case of export or import of service (Sec 13)

Situation	Place of Supply
1. Except the specific services mentioned specifically	<p>Where the address exist - Location of recipient of services</p> <p>Where the address does not exist - Location of supplier</p>
<p>2.a] Goods required to be made available for providing services to the supplier of services</p> <p>Where services are provided from remote location by way of electronic means</p> <p>b] service supplied to individual , represented either as recipient of service or person acting on behalf of recipient which required the physical presence of receiver</p>	<p>Location where the services are performed.</p> <p>Location where the Goods are situated.</p> <p>This clause shall not apply in services supplied in respect of goods temporarily imported in to India and are exported after repair.</p> <p>Location where the service are performed</p>

Place of supply in case of export or import of service (Sec 13)

Situation	Place of Supply
3. Services in relation to immovable property including services in this regard by expert and estate agent, supply of hotel accommodation by hotel, inn, guest house, home stay, club or campsite, grant of right to use immovable property, services for carrying out or coordination of construction work, including Architect or interior decorator.	Location of Immovable property
4. admission to or organizing of a cultural, artistic, sporting, scientific, educational or entertainment, exhibition, conference, fair, celebration or similar events	Where the event is actually held
5. where the services referred to in 2,3 and 4 is supplied at more than one location, including in taxable territory	Location shall be taxable territory where the greatest proportion of service is provided.
6. where the services referred to in 2,3,4 and 5 is supplied at more than one State	Proportion to amount attributable to service provided by way of dissemination in the respective State as per the contract

Place of supply in case of export or import of service (Sec 13)

Situation	Place of Supply
7.a] Service by banking company or financial institution or non-banking finance company b] Intermediary services c] Hiring of means of transport other than aircraft and vessel except yacht up to one month.	Location of Supplier
9. Transportation of passenger	Where the passenger embark on conveyance for continuous journey.
10. services on board a conveyance such as vessel, aircraft, train or motor vehicle	First schedule departure point of the conveyance

Place of supply in case of export or import of service (Sec 13)

Situation	Place of Supply
<p>11.a] service of “ online information and Database access or retrieval “</p> <p>b] for the purpose of this sub section, person receiving such services shall be deemed to be located in taxable territory, if following two condition are being satisfy</p> <ul style="list-style-type: none">i] location of address presented by the recipient via internetii] payment settle by recipient by any card has been issued in taxable territoryiii]billing address of recipient of service is in taxable territoryiv] internet address protocol of the device used by recipient is in taxable territoryv] the bank of recipient of service is in taxable territoryvi] country code of SIM used by recipient of service is in taxable territoryvii]location of the fixed land line use by recipient is in taxable territory	<p>Location of recipient of services</p>

What if? Incorrect Tax type is paid

Type of sale	Applicable tax	Actually Paid	Rectification	Interest/ Penalty
Intra-state	CGST & SGST	IGST	Pay CGST & SGST Refund IGST	No
Inter-state	IGST	CGST & SGST	Pay IGST Refund CGST & SGST	No

In terms of **Section 19(1) of IGST Act and Section 77(2) of CGST Act**, where a registered person who has paid IGST on a supply considered by him to be an inter-State supply, but which is **subsequently held to be an intra-State supply** or vice versa, would be granted refund of the amount of integrated tax so paid in such manner and subject to such conditions as may be prescribed

Judicial Update – High Court

Where petitioner provided specialised work of providing 3D city models & there was no material whatsoever before appellate authority to come to a conclusion that place of supply of such database access or retrieval services was not location of recipient of services since place of supply was to company, location of supplier was outside Indian taxable territory – Bombay High Court

Petitioner was engaged in business of providing Satellite derived 3D model services and had considerable skill, knowledge and experience. Foreign entity engaged petitioner to provide services. Supply of service was to be made to company which was not located in India. Also place of supply of service was agreed to be outside India, as also payment of such services was being received by petitioner/supplier of service in convertible foreign exchange.

Consideration as received by petitioner for providing of such service was received in convertible foreign exchange, although through foreign recipients/representative and invoices clearly referred to payment in US dollars.

HELD: Petitioner certainly qualified requirement of Sec 2(6) of IGST Act, 2017 that it was dealing in export of services in relation to Agreement in question.

[Sec 2(6) and Sec 13 of IGST Act, 2017]

GLOBOLIVE 3D PVT. LTD. V/S UNION OF INDIA

Citation: (2023) 9 Centax 359 (Bom.) [24-08-2023]

Judicial Update – High Court

Where services provided by petitioner to foreign recipient included identifying potential opportunities for investments in India, analyzing investment returns and related risks, preparing reports etc., merely because foreign recipient, on basis of advisory services provided by petitioner, had made investments in entities in India, it could not be construed to mean that petitioner had rendered advisory services as an 'Intermediary': Delhi High Court

Petitioner was rendering "advisory services to overseas group companies with respect to investment avenues in transportation sector after performing its own analysis and due diligence". It had also explained that its overseas group company was not bound by its advices and took its own decision at its discretion as expressly stated in Agreement. Petitioner was charging "market services and advisory fee" in their invoices. Since petitioner had not rendered any services in more than one state or UT Sec 13(7) was not applicable. Petitioner had not rendered any service to an individual; thus, nature of services were not covered under sec 13(3)(b) as such services are essentially in nature of personal services which require physical presence of service recipient. Services that were supplied were not directly in relation to an immovable property. Thus, services rendered by petitioner were covered under Sec 13(4). Resultantly, petitioner's claim for refund was to be processed [Sec 13 of IGST Tax Act, 2017 & Sect 54 of CGST Act, 2017]

**CUBE HIGHWAYS AND TRANSPORTATION ASSETS ADVISOR PVT. LTD. V/S ASSISTANT
COMMISSIONER OF CGST**

Citation: (2023) 9 Centax 290 (Del.) [17-08-2023]

Judicial Update – High Court

Axis Bank Limited Vs Union of India (Andhra Pradesh High Court)

The Petitioner Bank paid IGST (Inter-state supply) from the State of Andhra Pradesh due to a mapping system error. It, subsequently, paid CGST and Telangana State GST. It paid tax twice. The refund claim was rejected by the department for erroneously paid IGST. The claim was rejected on the ground of the time bar (beyond 2 years from the date of payment of IGST) in terms of section 54 of the CGST Act. The part claim was rejected on the grounds that Petitioner did not provide supporting documents. There is no GST tribunal, hence, the Petitioner approached the High Court.

The High court set aside the rejection and remanded the matter back to the original authority. The High court referred to a circular dated 25.09.2021 issued clarifying that insertion of rule (1A) to Rule 89 provides a time limit of 2 years. The said two-year time limit would apply from the date of introduction of the said rule and not from the date of payment of GST. The High overruled objection of the Revenue against remand of the matter.

Judicial Update – Advance Ruling

AAR has no Jurisdiction to decide on Place of Supply

The Applicant requests this Authority to decide as to whether the aforesaid services proposed to be rendered qualify as Export of Services” under Section 2(6) of the Integrated Goods & Services Tax Act, 2017 or not.

Before we decide the question raised in this application it is essential that it be first determined whether or not the activities undertaken by the applicant pertains to matters or questions specified in Section 97(2).

As per the Section 97(2) of CGST Act, the questions on which advance ruling is sought under this Act, shall be in respect of, matters or issues mentioned in Section 97 (2) (a) to (g) only. We find that, “place of supply of services” does not find mention in the said Section 97 mentioned above.

Relying on the abovementioned decisions **M/s Micro Instrument (Mrs.Vishakha Prashant Bhave), vide appeal order no. MAH/AAAR/SS-RJ/26/2018-19 dated 22.03.2019, M/s Sabre Travel Network India Pvt. Ltd., vide appeal Order No. MAH/AAAR/SS-RJ/30/2018-19 dated 10.04.2019,** of the Appellate Authority for Advance Ruling (AAAR) and in view of the provisions of Section 97 of the CGST Act, 2017, we find that this authority is not allowed to answer the subject question.

Practical Problems

Practical Problem - 1

Problem 1

Determine the place of supply for the following independent case under the IGST Act, 20XX:

(i) Grand Gala Events, an event management company at Kolkata, organizes two award functions for Kalyan Jewelers of Chennai (Registered in Chennai) at New Delhi and at Singapore

(ii) Perfect Planners (Bengaluru) is hired by Dr. Kelvin (unregistered person based in Kochi) to plan and organize his son's wedding at Mumbai.

Will your answer be different if the wedding is to take place at Malaysia?

(i) Place of supply is Chennai

(ii) Mumbai –

If event in Malaysia, place of supply is Kochi – section 12(7) of IGST Act.

Practical Problem - 2

Problem 2

Examine whether GST is exempted on the following supply of services – Teja and co, a tour operator, provided services to a foreign tourist for tour conducted to Jammu & Kashmir and receives a sum of Rs 3,00,000?

The recipient of service is out of India and his address is available. Hence, location of recipient of service is out of India, as per section 2(14) (d) of IGST Act. Location of supplier of service is India as it is presumed that he is registered in India or required to be registered in India. As per section 13(3)(b) of IGST Act, in case where services supplied to individual where physical presence of recipient is required, the place of supply is where the services are actually performed. Hence, place of supply is J&K. There is no exemption available for GST

Practical Problem - 3

Problem 3

Mr. Murthy, an unregistered person and a resident of Pune, hires the services of M/s. Sun Ltd., an event management company registered in Delhi, for organizing of the new product launch in Bengaluru

- (i) Determine the place of supply of services provided by M/s. Sun Ltd.
- (ii) What would your answer be in case the Product launch takes place in Bangkok?
- (iii) What would your answer be in case Mr. Murthy is a registered person and product launches take place in Bengaluru and Bangkok?

- (i) Bengaluru
- (ii) Pune
- (iii) Pune in both the cases [section 12(7) of IGST Act]

Questions Please!

Thank you

Thanks for your Patience and Time

