

Place of Supply



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Agenda Points



● POS – Domestic - Goods

● POS – Domestic - Services

● POS – Import or Export - Goods

● POS – Import or Export - Services

● Judicial Pronouncements

● Queries and discussion

Section 9

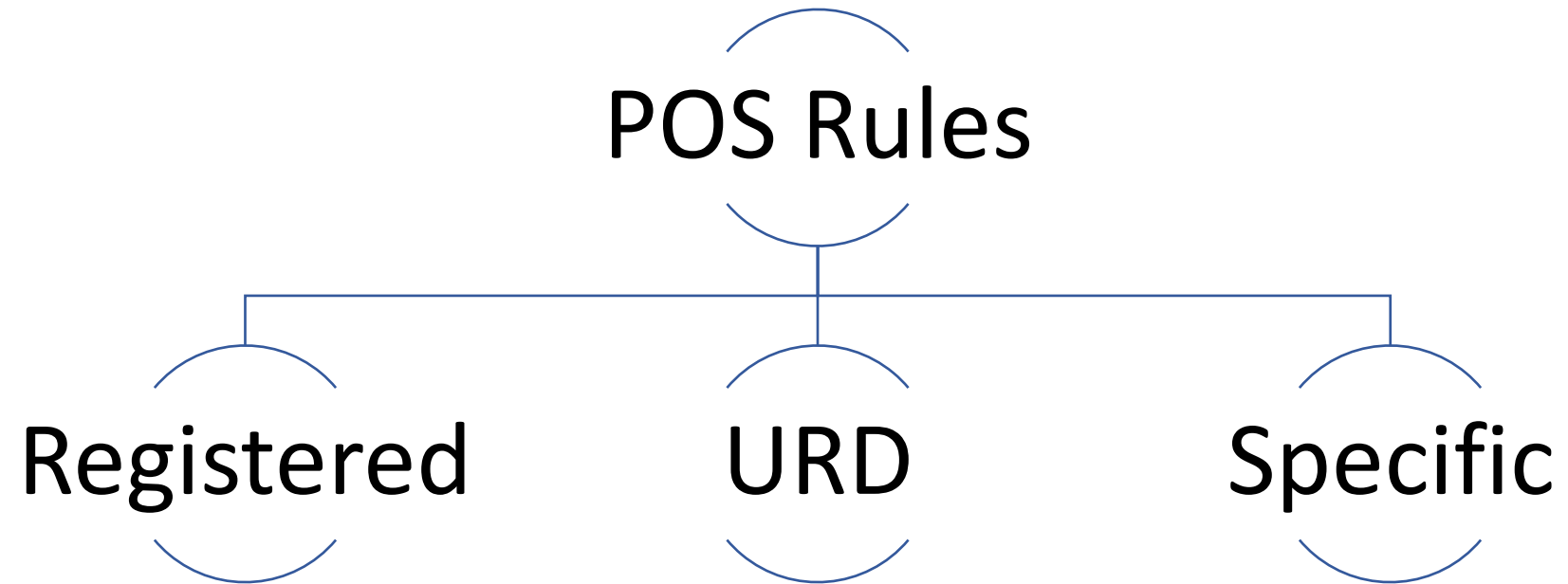
Place of Supply Rules

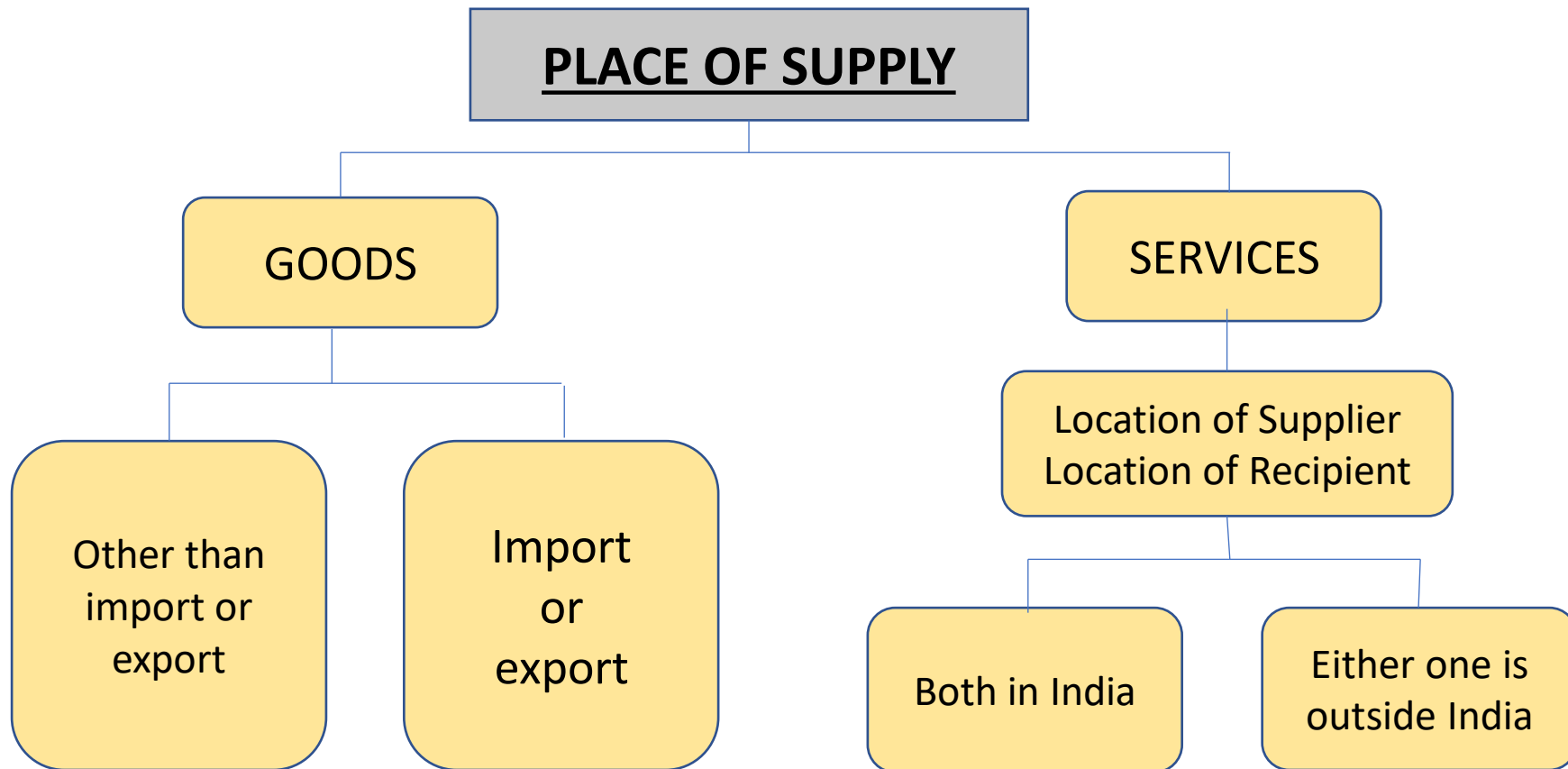
INTRA STATE/INTER STATE SUPPLY-WRONG CLASSIFICATION-IMPACT

**Charged and Paid
CGST and SGST/UTGST
in place of
IGST
or vice versa**



**Impact
Pay Correct Tax
and
take Refund
of
wrong Taxes Paid**





[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



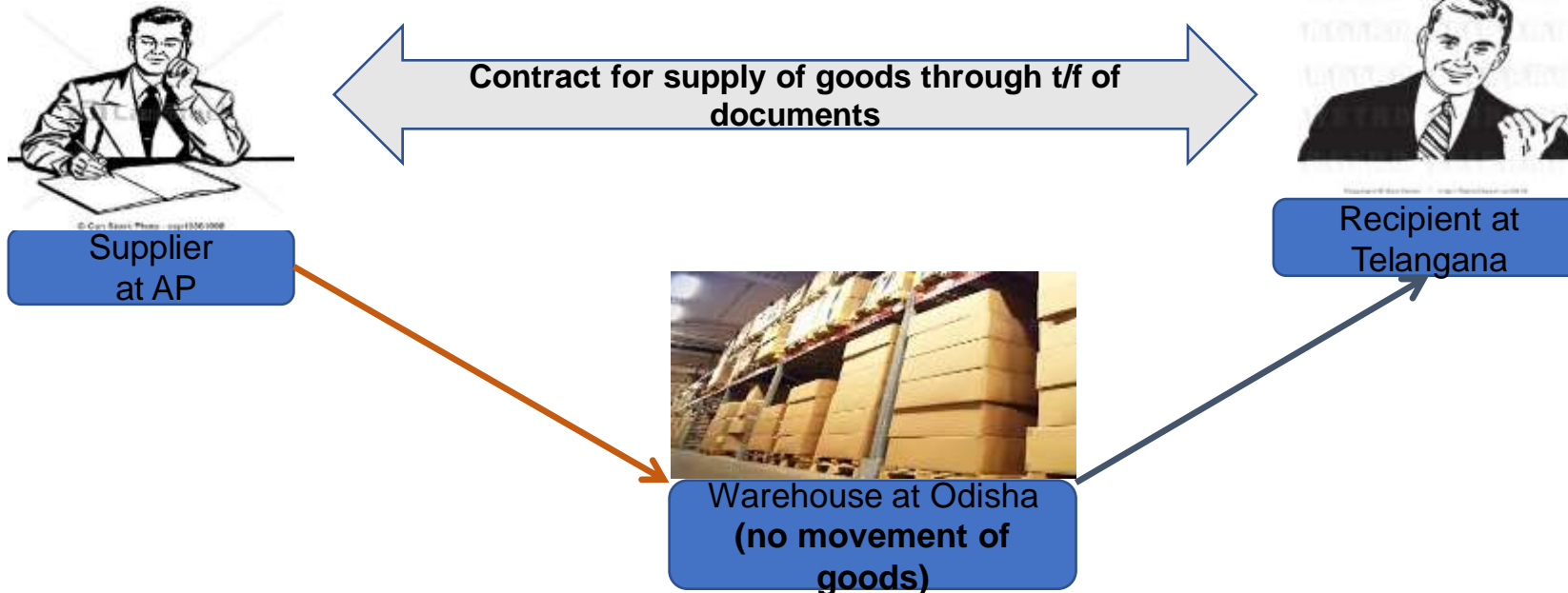
Company at Delhi



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)

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

[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

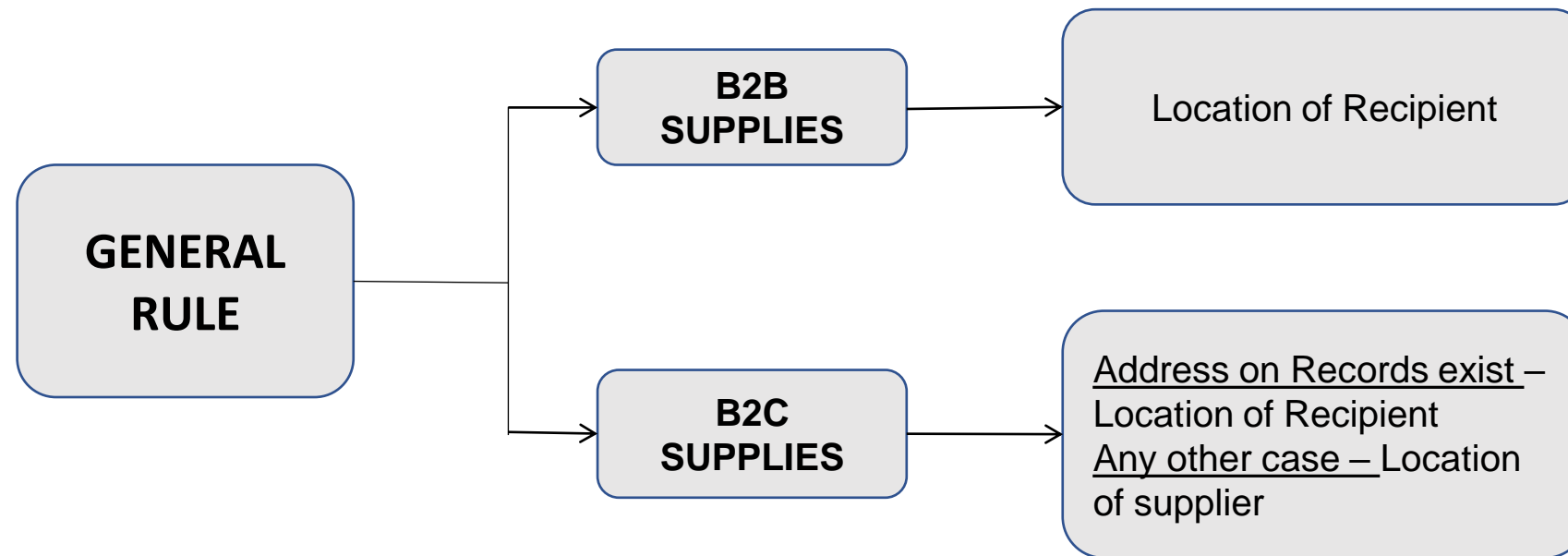


China

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)



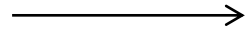
**Place of Supply of Services
(where supplier & recipient are in India)**

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

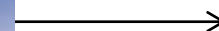
Services directly related to Immovable property



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

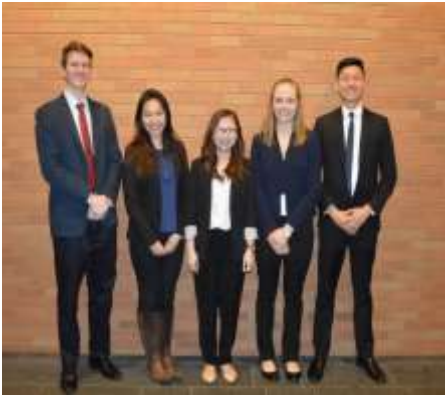
Supply of restaurant and catering services, personal grooming, beauty treatment health service, fitness, *etc.*



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

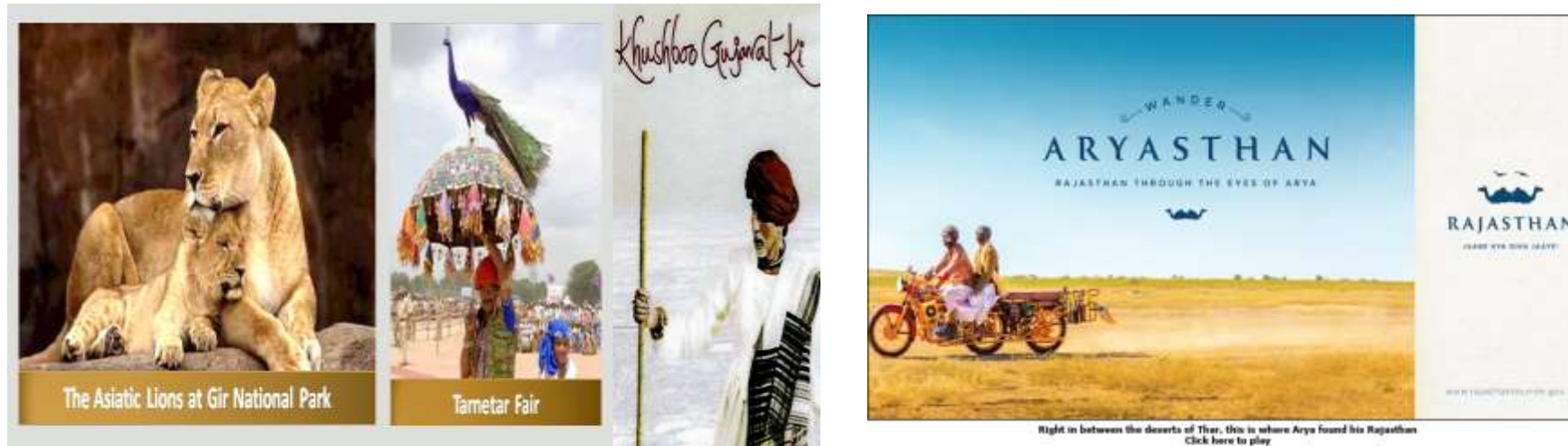
(c) **Pre-paid** mobile connection for telecommunication and internet services*

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

Unregistered recipient : place of performance

Services in relation to training and performance appraisal



From Gurugram



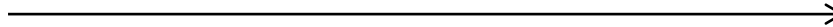
To Delhi

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



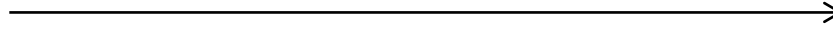
TO Conference in Delhi

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



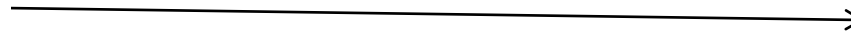
Supplier



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 got transportation.

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



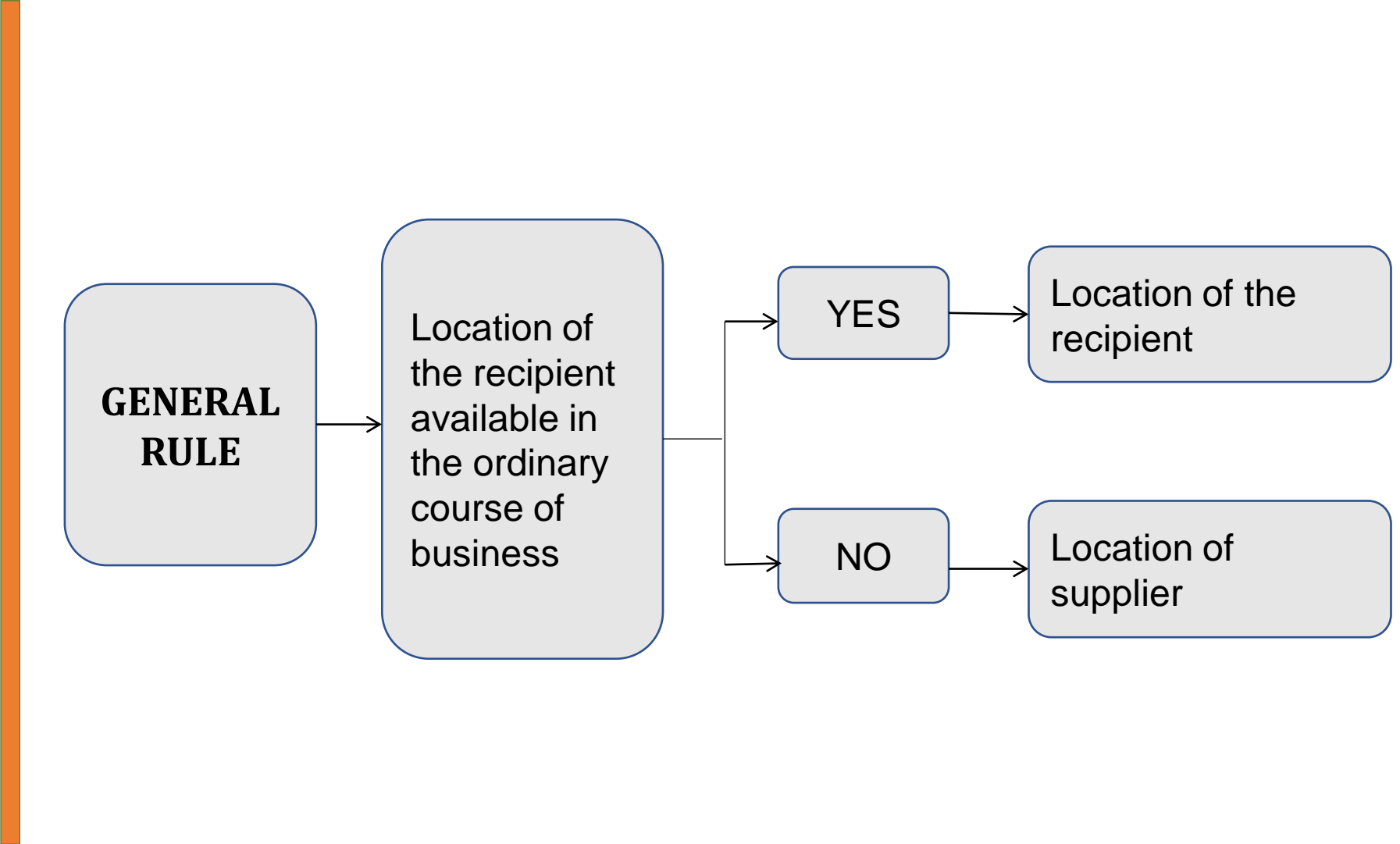
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Service center

Location where services actually performed

[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

➤ Transportation of goods services

➤ Passenger Transportation Service

➤ Services on a board conveyance

➤ 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

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

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 Bhawe)**, 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.

Questions Please!



CA Rohit Kumar Singh – TaxMarvel Consulting

Professional Qualifications:

Rohit is a **Chartered Accountant (CA)**, **Company Secretary (CS)**, **Cost Accountant (CMA)** and **Gold Medallist Law (LLB) Graduate**. He has also passed **Diploma in Information Systems Audit** (ICAI) and **Associate of Insurance Institute of India** (AIII)

CA Rohit Kumar Singh is founder of **TaxMarvel Consulting Services LLP**, a niche consulting firm which provides GST, Corporate Laws, Income Tax and outsourcing services to Corporates and MSME.

He was head of **GST Business (GST Suvidha Provider) of Karvy Data Management Services Limited (KDMSL)**. KDMSL was ranked as one of the Top 5 GSPs in India. He was credited to have set up the GST Compliance and advisory services for several niche Corporates and Public Sector Undertakings (PSU's).

Earlier, Rohit was Manager at **PriceWaterHouse Coopers Private Limited (PwC)**, Hyderabad, and has headed Commercial Functions (Indirect Taxes, Insurance and Internal Audit) function of Transmission and Distribution Division of **Gammon India Limited**.

Rohit is regular presenter and speaker at various national seminars for GST/Indirect Taxes. He is an empanelled **faculty for GST at ICAI and ICMAI**. He has taken more than 75 national seminars on GST and regularly conducts online GST Sessions for professionals and Senior Management. He represents clients for Advance Rulings and Departmental appeals.

He is a regular blogger and contributes to articles on GST and Indirect taxes in various online forums such as caclubindia.com, taxguru and other online platforms.

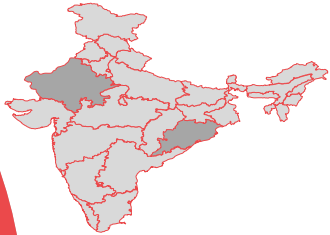
He can be reached at rohit@taxmarvel.com or at +91-9503031788

About us

Who we are, what we do and contact us!



Our Presence



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- ❖ TaxMarvel is a Consulting firm focussed on providing GST services to small and medium enterprises. We make GST easy for businesses by bringing in technology and subject matter expertise. **me**
- ❖ TaxMarvel is founded by Chartered accountants, Company Secretaries and Management Graduates who have extensive industry expertise. **A Ma ind**
- ❖ The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP). **c**

Thank you

Thanks for your Patience and Time

