**MCQs on Place of Supply**

1. What is the significance of Place of Supply under GST?
2. The place of supply determines whether a transaction is intra-state or inter-state
3. The place of supply determines the place where the supplier is supposed to deliver his goods
4. The place of supply determines the location of the recipient of goods
5. All of the above

**Answer: (a)**

1. The intra state supply of goods shall not include-
2. Supply of goods to a SEZ developer
3. Supply of goods by a SEZ Unit
4. Supplies made to a Tourist u/s 15
5. All of the above

**Answer: (d)**

1. A service is said to be imported into India when the place of supply of such service is:
2. in taxable territory
3. in India
4. at the location of recipient
5. none of the above

**Answer: (b)**

1. Where will be the place of supply when goods are supplied on the direction of the third party
2. location of the recipient
3. location of the supplier
4. location of the third party
5. none of the above

**Answer: ( c)**

1. Mr. Anil of Mumbai avail the hotel service located in China. The place of supply will be:
2. Mumbai- under reverse charge
3. Mumbai- under normal charge
4. China- being the place where hotel (i.e. immovable property ) is located
5. Either b or c above

**Answer: ( c)**

1. Place of Supply in case of supply of banking and other financial service supplied to any person
2. location of such person
3. location of the recipient of services on records of supplier
4. location of supplier of service if location of recipient is not on record of supplier
5. either b or c above

**Answer: (a)**

1. The place of supply of goods transport service, where the goods are transported through means other than mail or courier is:
2. location of supplier of service
3. location of recipient of service
4. location of destination of goods
5. either b or c above

**Answer: (c )**

1. PQR consultants, registered at Delhi provides GST training to employees of Pankaj & Co. at Noida, Uttar Pradesh. In this Case, which is the place of supply?
2. Uttar Pradesh
3. Delhi
4. Any of the Above
5. None of the above.

**Answer: (a)**

1. Which of the following is considered as inter-state supply?
2. Supplies received from SEZ unit in Noida to Domestic Tariff Area
3. Supplies made to SEZ developer in Kandla from Kerala
4. Goods imported from France
5. All of the above

**Answer : (d)**

1. If Mr. A of Jaipur is constructing a house in Goa and appoints Mr. B of Pune to provide architectural services with regards to construction of house located in Goa, then the place of supply shall be:
2. Goa
3. Jaipur
4. Pune
5. All of the above

**Answer: (a)**