

Place of Supply



DO NOT WRITE ANYTHING HERE

Section 12:- Location of Supplier of Services' OR Location of Receipt of Services'
Use in India.

*** General Rule [Section 12(2)]:-**

Place of Supply (covered 12(3) to 12(4))

Yes

∴ Then place of supply determined
as per 12(3) to 12(4)

No

Receipt is
Registered

Location of Receipt

Receipt is
Unregistered

if the Address
Available

if the Address
not Available

Location of
Unregistered Person

Location of
Supplier

Important

12(3) * Services in relation to an immovable property or lodging accommodation in a hotel/bout/vessel etc.

Services of
immovable property

- Engineering
- Interior decoration
- Architect
- Surveyor
- Site-coordination

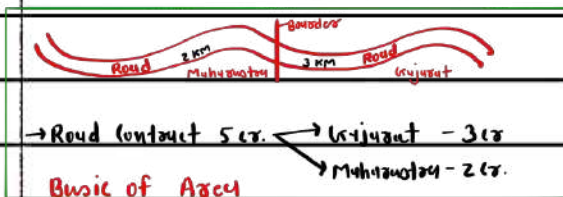
Rent for
accommodation

- Hotel / inn
- Guest House
- Home stay
- Club / Campsite
- house boat / vessel

Rent for
function

- Marriage / Reception
- Ring Ceremony
- office / social / cultural
Religious or business
- Function

Services ancillary
to the above(side)
mentioned
Services.



Location of Immoveable property

India

Outside India

That location

Service Recipient
Location

2 or more state / U.T

→ Lodging (Rent) accommodation → other
House boat / vessel

- Number of night stayed (Not no. of days)
- Time spent on boat / vessel



12(4) * Restaurant, catering, beauty, fitness, health & personal grooming services (Short RCB Fir Hur Form:- Group)

→ Services are actually performed.

12(5) * Training and performance appraisal services:



Supra

Receipt is Registered

Location of Receipt

Receipt is Unregistered

Service is actually performed

12(6) * ADMISSION to event/amusement park/other place:

→ Event is actually held.

12(7) * ORGANISATION of events:-



Example:-

Surat
Recipient

Mumbai
Supplier

Kolkata
Cricket Match

Receipt is Registered

Location of Receipt (Surat)

Receipt is Unregistered

Event is actually held (Kolkata)

ols india

Service Recipient Location (Surat)

→ Event held in more than one state/U.T

Example: Sumit Ruini (unregistered, Surat) event through I.L.L (Mumbai) for 2 event 6 Lakh, 1st event Kolkata and 2nd event Dubai.

Receipt is Registered

Location of Receipt

Receipt is Unregistered

As per contract/Agreement

→ 1st event - Kolkata (Place of supply)
→ 2nd event - Surat (Place of supply)

if, Absence above then proportionate value.

12(8) * Transportation of goods including mail or courier:-



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Receipt is Registered

Location of Receipt

Receipt is Unregistered

Goods are handed over

Destination of such goods.

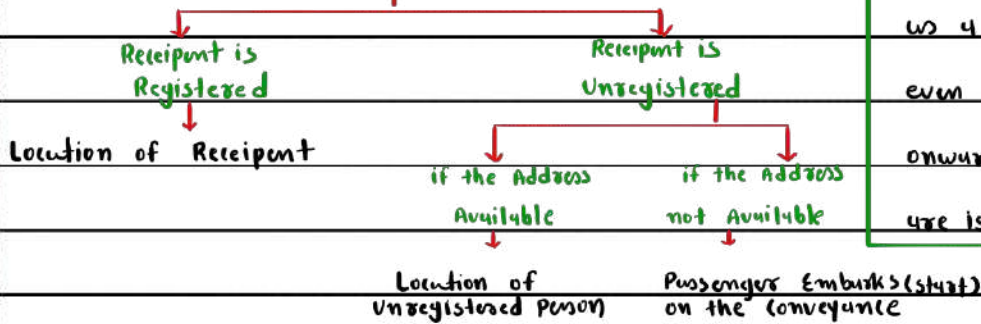
for their Transportation.

Example: - Virat, an Unregistered person in Delhi, send courier to his brother Rohit in Mumbai. The courier company pickup the parcel from Gurgaon and delivers to Mumbai.

→ Place of supply: - Goods are handed over → Gurgaon, Not Delhi. for their Transportation.



12(9) * Passenger transportation service :-



The Return journey is treated as 4 separate journey, even if the tickets for onward and return journey are issued at the same time

Example:-



Case-1:- Mr. A Registered in Tamilnadu - Kooy to Assam

→ Place of supply:- Location of Receipt - Tamilnadu

Supplied

Case-2:- Mr. A Unregistered in Tamilnadu - Kooy to Assam

→ Place of supply:- Passenger Embark on the conveyance - Kooy

Case-3:- Mr. A Unregistered in Tamilnadu - Kooy to Assam and Assam to Kooy - Ticket

→ Place of supply:- Kooy to Assam:- Kooy
Assam to Kooy:- Assam

Treated as 4 both

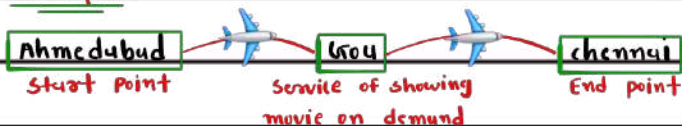
Separate Journey consider.

Single

12(10) * Service supplied on board a conveyance:-

→ Location of the first scheduled point of departure of that conveyance for the journey

Example:-



∴ Mr. Sunil is travelling from Ahmedabad to Chennai in an Air-india flight, he desires to watch a English movie during the journey by making the necessary Payment in Kooy. → place of supply is the first scheduled point of departure of the conveyance means i.e., Ahmedabad.

**12(11) * Telecommunication Service -**

- o Fixed telecommunication line o Internet leased circuit
 - o Lease circuits o Cable or dish antenna
-] **Place of Installation**
-
- o Post paid mobile connection and internet services
-] **Location of Billing Address**
↓
if address not available
Location of Supplier
-
- o Pre-paid mobile connection, internet services and DTH Services (Recharge coupon, voucher, net puck etc.)
- ① Selling agent, re-seller, distributor of Subscriber
-] **Address of the selling agent, re-seller, distributor at the time of supply.**
-
- ② Services provided by any person to final Subscriber
-] **Pre-payment is Received OR Voucher was sold Location.**
- Supra
-
- ③ pre-paid services, the payment for made through internet banking / other electronic mode of payment
-] **Location of the recipient of service in record of the Supplier of service.**
-
- ④ other cases:-
-] **Location of Recipient Address → if address not available Location of Supplier**

→ Event held in more than one state/U.T → As per contract / Agreement
↓
if, Absence above then proportionate value.

12(12) * Financial and stock broking Services:-

- Recipient of Services Address in the records of the Supplier - **Location of Recipient**
- other cases - **Location of Supplier**

Example:- Mr. Sum - HDFC Bank A/c, Pune. Both travel to Goa and C.A coaching fee 1,00,000 through Mr. Pankaj - SBI A/c, Pune. demand draft with charge ₹ 500/- in HDFC Bank in Goa.

Mr. Sum (HDFC A/c already Present)
Mr. Pankaj (HDFC A/c NOT Present)

Place of Supply:- Pune
Place of Supply:- Goa

12(13) * Insurance Services:-

★

Recipient is Registered
↓
Location of Recipient
Recipient is Unregistered
↓
Location of Service Recipient

of service in the records of the the supplier.

Mr. Sunil - Unregistered, normally resides in Kolkata (West Bengal).
Visits Ahmedabad (Gujarat) - Native place.
Buys Medical Insurance for parents from Safe Insurers (Registered in Bihar), sunil parents residing in Gujarat but safe insurers record sunil parents residing maharashtra.
Place of supply?
Answer: Maharashtra

Example

**12(14) * Advertisement Service to the Government:**

- Newspaper and publication
- Hoarding (other than on train)
- Back of Utility bill of Gas & oil companies etc.
- Advertisements on Radio stations

Amt Payable for publishing each ^{stale} _{U.T}

Amt Payable for, Hoardings each ^{stale} _{U.T}

Amt Payable for, Billing Adms each ^{stale} _{U.T}

Amt Payable for, Radio station each ^{stale} _{U.T}

- Printed material like pamphlets, leaflets, diaries, calendars, T-shirts etc.

Amt Payable for distribution of a specific No. of such material in each ^{stale} _{U.T}

- on Trains] Amt attributable to Ratio of length of the railway track in each ^{stale} _{U.T}

- on Railway Tickets] Amt attributable to in the ratio of No. of Railway station each ^{stale} _{U.T}

- Cinema halls] Amt Payable to a Cinema hall OR Screens in a multiplex each ^{stale} _{U.T}

Advertisement

गुप्त

Television channels

Internet

SMS

Each stale/U.T

Each stale/U.T

Each stale/U.T

Viewership Basis

Internet subscriber Basis

Telecom subscriber Basis

Last week of quarter
No. of viewerLast quarter of F.Y
No. of subscribersLast quarter No.
of subscriber

Region comprising of more than one stale/U.T, is calculated in Ratio of the population of that stale/U.T latest Census.

Example:- Television channels last week of quarter No. of viewer Maharashtra, Gujarat & North east stale Ratio of 6:4:10 & Advertisement Amt ₹ 20,00,000.

→ Maharashtra - $\frac{6}{20} \times 20,00,000 = 6,00,000$

→ Gujarat - $\frac{4}{20} \times 20,00,000 = 4,00,000$

→ North east - $\frac{10}{20} \times 20,00,000 = 10,00,000$

North east 3 stale
Population Ratio
2:3:4

Assum:- $\frac{2}{10} \times 10,00,000 = 2,00,000$

Nagaland:- $\frac{3}{10} \times 10,00,000 = 3,00,000$

Sikkim:- $\frac{4}{10} \times 10,00,000 = 4,00,000$



Section 10:- Place of Supply of Goods in Domestic Transaction:-

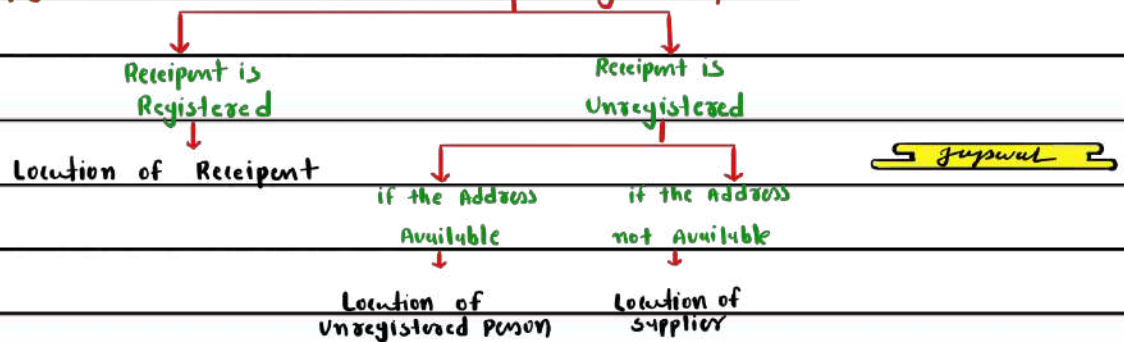
10(1)(a):- Supply involving movement of goods:-

→ when the movement of goods terminates (ends) for delivery to the recipient.

10(1)(b):- 'Bill to Ship to Supply'

→ Short :- Billing Address (original Buyer / Agents)

* Place of Supply of over the counter sales to Unregistered person:-



10(1)(c):- Supply not involving movement of goods:-

→ Location of goods at the time of delivery to the recipient.

10(1)(d):- Supply involving installation or assembly of goods:-

→ Goods which are to be installed or assembled at site

10(1)(e):- Goods supplied on board a conveyance:-

→ Goods have been taken on board.



Section-7: Inter-state supply:- According to place of supply or location of the supplier,
- two different state / UT
- 4 state and 4 UT
- Export input
- SEZ developer / units

Section-8: Intra-state supply:- According to place of supply or location of the supplier,
- Same state
- Same Union Territory

Section-9: Supply in Territorial waters:-
→ Coastal state or Union Territory where the nearest point of the appropriate baseline is located.



PLACE OF SUPPLY (IGST Act)

Amendment - May-25

CBIC Clarifications

Clarification on sec 10(1)(ca) of IGST Act on POS of goods to URPs (Cir. No. 209/3/2024):-

Issue	POS u/s 10(1)(ca) of IGST Act, if SOG is made to URP where billing address is different from address of delivery of goods, especially in supply through e-commerce platforms?
Case	Mr. A (URP) located in X State places an order on an e-commerce platform for mobile phone. He provides billing address located in X state but mobile is to be delivered at an address located in Y State. What shall be the POS?
Clarification	➤ For goods supplied through e-commerce platforms to URP, if billing address differs from the delivery address in invoice, POS shall be the address of delivery of goods recorded on invoice i.e. State Y. ➤ Supplier may record the delivery address as address of recipient on invoice to determine POS in this case.