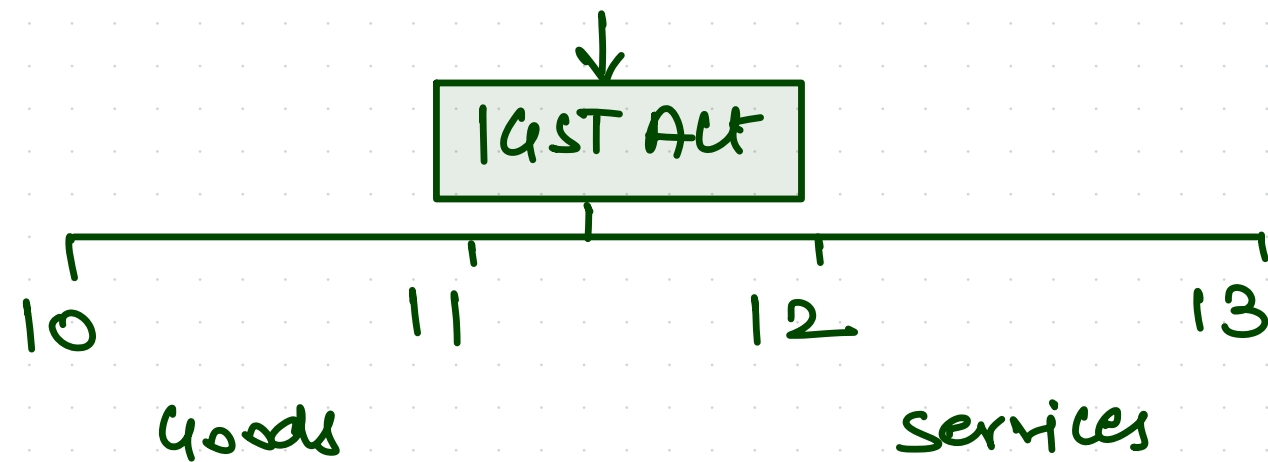


Place of Supply



Place of Supply



10: S & R → India ✓

11: Either supplier / Recipient → o/s India.

12 → S & R → India

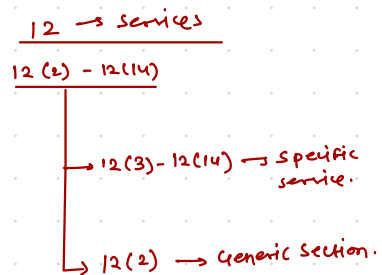
13 → Either → o/s India.

Background

- 1] we check place of supply to identify whether supply is inter state or intra-state.
- 2] once we identify the place of supply, half of the GST revenue will be transferred to such state having POS.

How to identify Inter-Intra state supplies

- ① Location of Supplier
- ② POS.



Legal Language

Sec No.	Nature	POS.
12(3)	Immovable Property	- Location where such immovable Property is located. - If located o/s India → location of the Recipient.
12(4)	Restaurant service. Catering service. Beauty Treatment service. Fitness service. Health care service Personal Grooming service.	Location where the services are actually performed.
* 12(5)	Training & Appraisal service 	- In case of B2B supplies where recipient is registered under GST, POS would be the locatⁿ where such recipient is regd. - In case of B2C supplies where the recipient is an URP under GST, POS would be the locatⁿ where the services are actually performed.
12(6)	Admission to an event or amusement park	Place where the event is actually held or where park or any other place is located.

Sec No.	Nature	POS
12(7)	organisation of an event & assigning sponsorship to such event	- In case of B2B supplies, location where such person is Registered. - In case of B2C supplies (a) location where event is actually held (b) If such event is held o/s India, location of the recipient.
	If event is held in more than one state (where recipient is URP)	POS would be each state in proportion to the value of services provided in each state.
12(8)	Transportation of Goods	<u>In case of B2B supplies</u> where Recipient is a Registered person, POS would be the location of such person where he is registered. <u>In case of B2C supplies</u> where recipient is an unregd person, POS would be the location where the goods are handed over for delivery to the transporter.



12(a)	Passenger Transportation service.			(3) Pre-paid mobile connection/ internet service where services are provided through an agent	Address of the selling agent (location where pre-paid voucher is sold)
	1) Passenger Transportation	• If the Recipient is registered, Pos would be the location of the recipient where he is registered. • If the Recipient is unregistered, Pos would be the location where the passenger embarks on the conveyance.		(4) Prepaid services where payment is made through internet banking / elec mode.	Location of the recipient of the services.
	2) Issue of right to passage for future use & the point of boarding is not known. ↓ at the time of issue of right to passage.	• If the Recipient is registered, Pos would be the location of the recipient where he is registered. • If the Recipient is unregistered & the address is available with the supplier, Pos would be location of such Recipient • In other cases, location of the supplier.			
12(10)	Services supplied on-board a conveyance.	Location of the first scheduled point of departure of that conveyance.	12(12)	Banking & stock broking service.	• Location of the recipient of the service. • If such location is not available in the records, Pos would be location of the supplier.
			12(13)	Insurance Service.	• If the Recipient is registered, Pos would be the location of the recipient where he is registered. • If the Recipient is unregistered & the address is available with the supplier, Pos would be location of such recipient.
					
			12(14)	Advt service to the Govt	Pos would that state where such advt service is broadcasted.
12(11)	(1) Services of fixed telecom lines / leased circuits / Internet leased circuit / cable dish antenna. (2) Post paid mobile connection / internet service	Location where such telecom line / ... / .. is installed. • Location of Billing Address of the Recipient • If address is not available, location of the supplier.	12(2)	General Rule where the supply of service is not falling in any of specific cases in sec 12(3) to 12(14)	• If the Recipient is registered, Pos would be the location of the recipient where he is registered. • If the Recipient is unregistered & the address is available with the supplier, Pos would be location of such Recipient • In other cases, location of the supplier.

1] 12(2) → RP? → Address? → SP ✓

2] 12(3) → (a) Serv. on Imm. property ✓

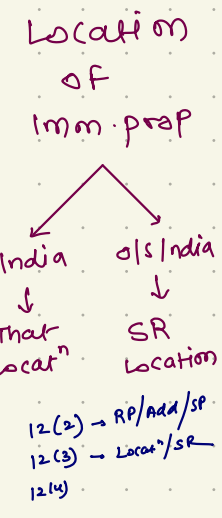
- Engineering
- Interior decoration
- Architect
- Surveyor
- Site-coordination

(b) Rent for accommodation.

- Hotel/Inn
- Campsite
- Guest House
- House Boat

(c) Rent for functions.

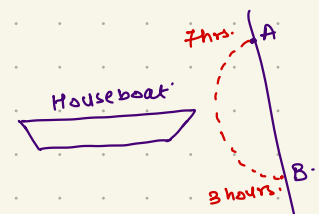
- Marriage
- Ring ceremony
- Official/cultural/social/religious function



Situation 3

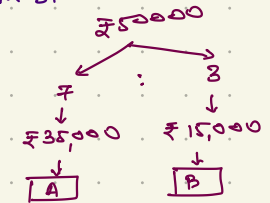
Houseboat → considered as imm. property ✓

12(2) → RP → Address → SP ✓
12(3) → India → SR
12(4)



Rent ₹50,000
Ronnie [Houseboat Owner]

Bifurcate ₹50,000 based on the no. of hours spent in each of the states.

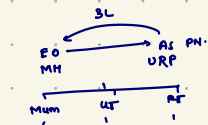


Section 12(4)

- R
- C
- B
- F
- G
- H

Location where the service is PERFORMED

MH Inter
PN
16/11/21

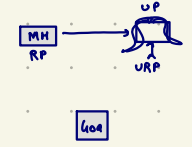


Section 12(5) → Training & Appraisal service ✓

[location where recipient is regd.]

IF RP → His location ✓

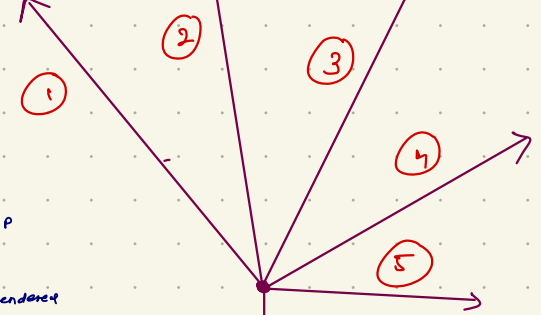
IF URP → Location where training service is given ✓



Event organising service.

Transportation of goods.

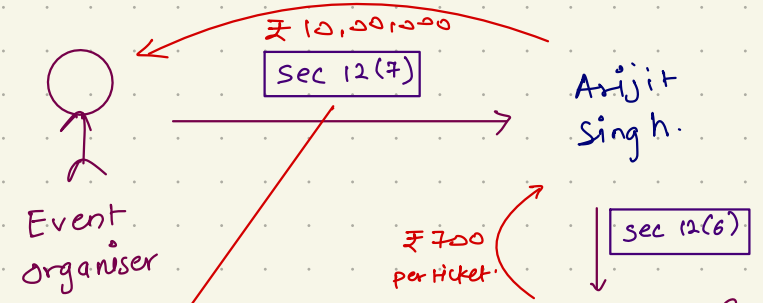
Training & Appraisal service.



12(2) → RP/Addr/SP
12(3) → India/SP
12(4) → performed.
12(5) → RP/service rendered.
12(6) → Event/Park
12(7) → RP/Event/SP
12(8) → ready
12(9) → Pass



Section 12(6) & 12(7)

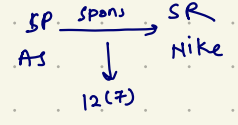


Pos
IF RP → Locatⁿ of such RP

IF URP → Place where event is HELD

IF Event is located o/s India.
→ Location of SR

Pos = Location where the event is HELD OR Location where the park is situated.



Note → 12(7) includes sponsorship service as well ✓

→ Nike paid ₹20L to Arijit Singh for sponsorship.

who is the SP & who is the SR?

Person who makes the payt
→ Nike ✓ → SR

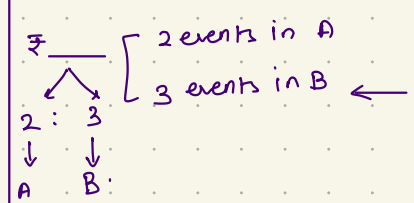
Situation

what if event is held at more than 2 locations.

SR → RP → Does not matter the event location.
URP → It matters here. Here Pos would be multiple ✓

How to identify the Pos?

Proposition on the basis of total events held in each state ✓



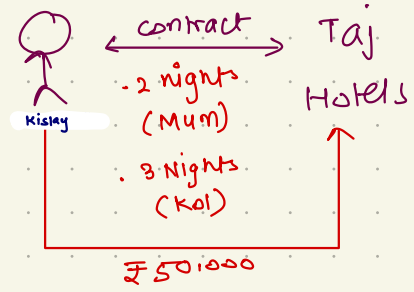
Q1 what if entry ticket is ₹400?

→ supply is exempt → No Qs of Pos

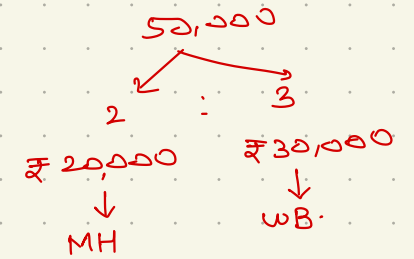
since ticket price is ≤ ₹500



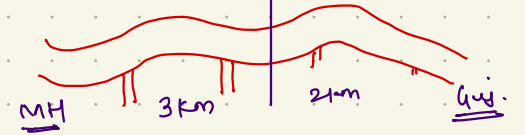
Situation 1



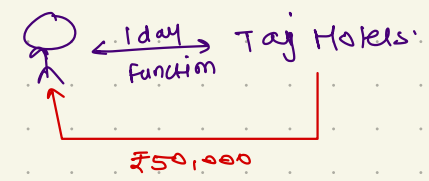
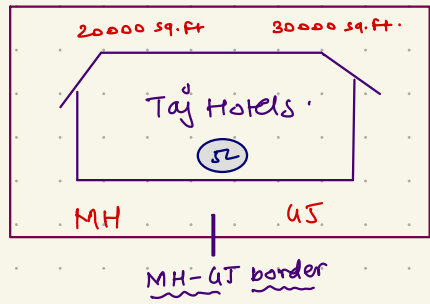
Bifurcate ₹50,000 based on No. of nights stayed.



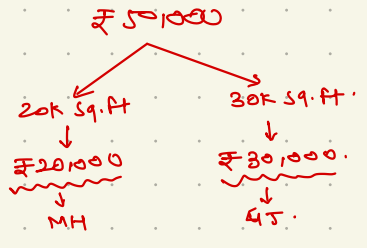
Road Bridge.



Situation 2



Bifurcate ₹50,000 based on area covered in each state ✓



1) Arijit Singh regd in Punjab is performing in Kolkata on 29 May 2024 where ₹400 is charged for the performance.

In this show multiple people had come from different cities across India.

As per the data, 30% of the audience had come from Maharashtra, 40% had come from Punjab & rest were from WB.

Identify the taxability along with whether the supply is Inter-state / Intra-state.

Answer → GST X

Exempt

value of ticket $\leq$ ₹500

12(7) [I] where Arijit Singh is RP

AM Ltd is an event organizer → providing event management service to Arijit Singh [RP in Punjab].

AM Ltd is regd in MH. Arijit Singh is going to perform in Kolkata.

POS = PN.

II] Arijit Singh is URP

AM Ltd is an event organiser → providing event management service to Arijit Singh [URP]

AM Ltd is regd in MH. Arijit Singh is going to perform in Kolkata.

POS = WB

III] Arijit Singh is URP & event held → outside India.

AM Ltd is an event organiser → providing event management service to Arijit Singh [URP]

AM Ltd is regd in MH. Arijit Singh is going to perform in Thailand. Arijit is situated in PH.

POS = PN

1
As is regd in Punjab is performing in Kolkata
on 29 May 2025 where ₹500 is charged for
the performance.

In this show, multiple people had come from
different cities across India.

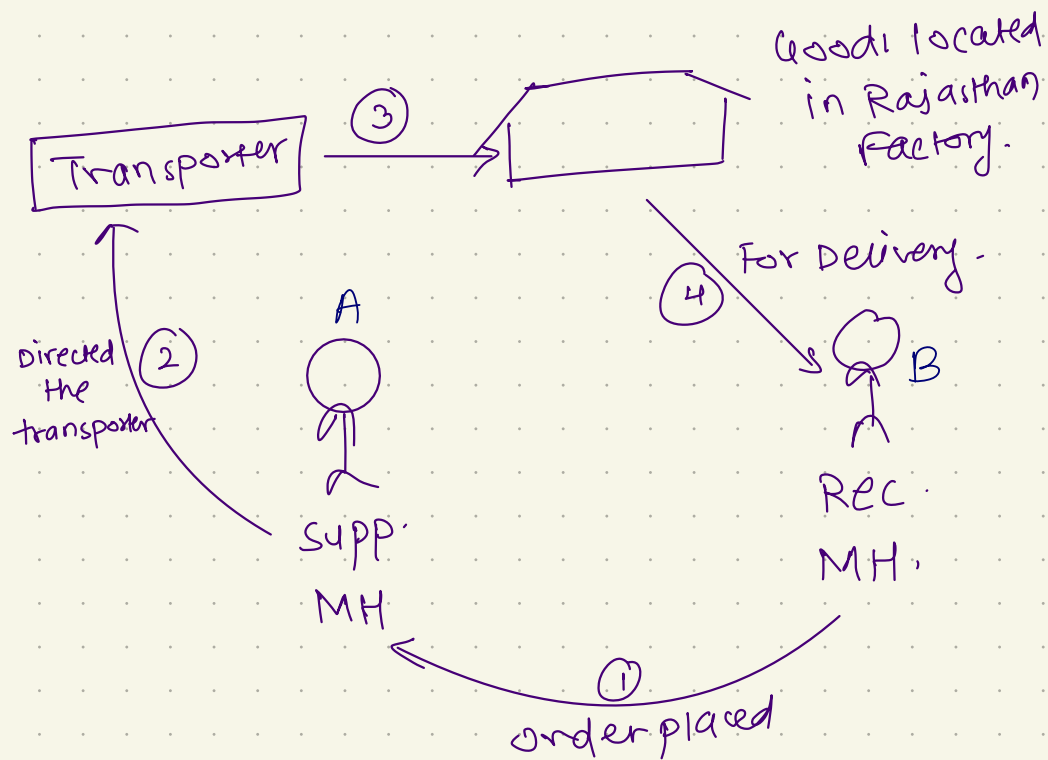
As per the data, 30% → MH, 40% → PN &
rest were from Kolkata.

Identify the taxability alongwith whether the
supply is Inter/Intra state.

~~IGST~~ ~~IGST~~

Exempt

Section 12(8): Transportation of Goods.



POS = 1] IF RP → his location

2] IF URP →

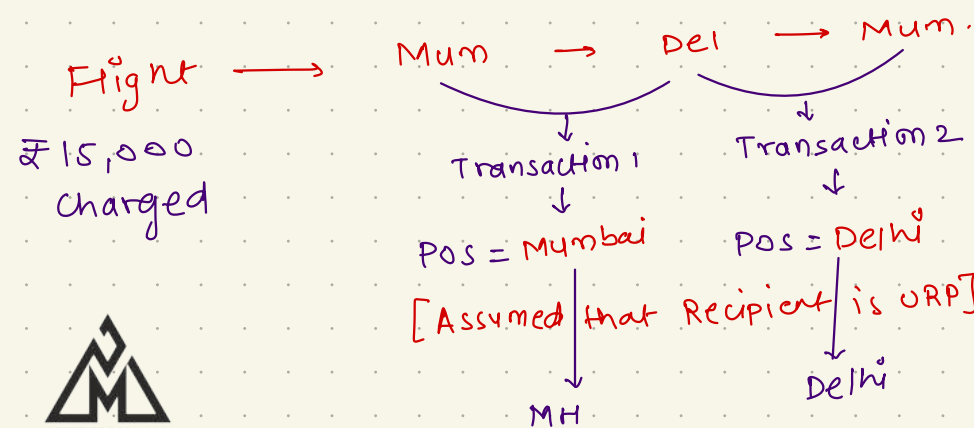
Location where the goods are
HANDLED OVER to the transporter
for delivery.

Rajasthan



Return journey ticket → 1 ticket 1 price for 2 ways.

Always consider separately.

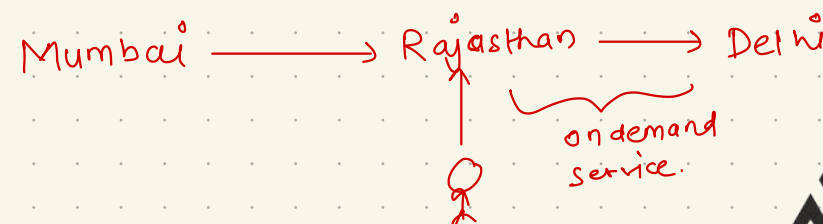


Section 12(10): Onboard service on demand

- vessel
- aircraft
- Train
- MV.

POS → 1st scheduled departure of flight.

Place of Embarkation



Pos = Mumbai



Section 12(12) → Banking service including stock trading service.

POS → Location of SR

IF not available.
Location of SP ✓



* Section 12(13) → Insurance service.

POS = IF RP → ~~his location~~ Location where that person is registered.

Amit (RP)

F M

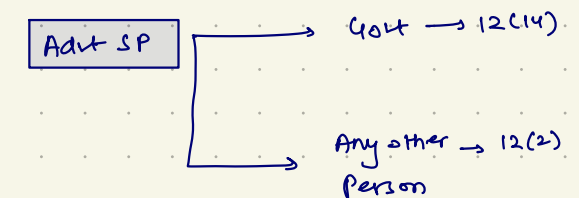
IF URP → Location of SR ✓

Insurance Co. HR

Section 12(14) → Advt → Govt

C4
S4
UT } in multiple locations.

TOS → various



Section 12(9) → Passenger Transport Service

I] Single Ticket

POS

- IF RP → his location.
- IF URP → Place of embarkation.

Dadar - Nizamuddin Stn.

IRCTC [AC]

Name
No.
Email
GST details ☒

II] Pass

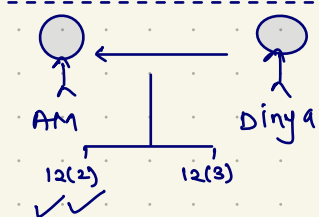
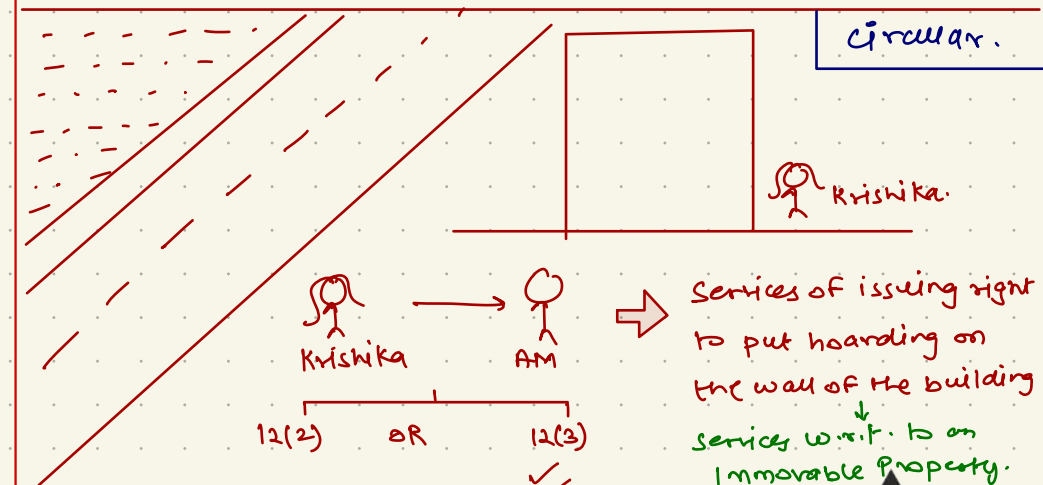
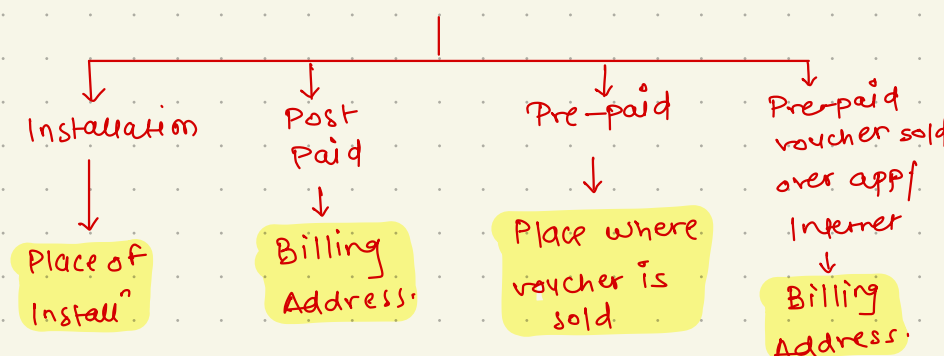
Same as → 12(2)

POS

- IF RP → his location.
- IF URP → (i) Address of Recipient
If not available.
(ii) Address of supplier



Section 12(11): Services of Telecommunication



Services include advt strategy, printing, designing, negotiating for putting a hoarding on the wall. This an Advt service u/s 12(2) & not merely the service w.r.t. on immovable property u/s 12(3) X



* Clarification on online services provided to an URP

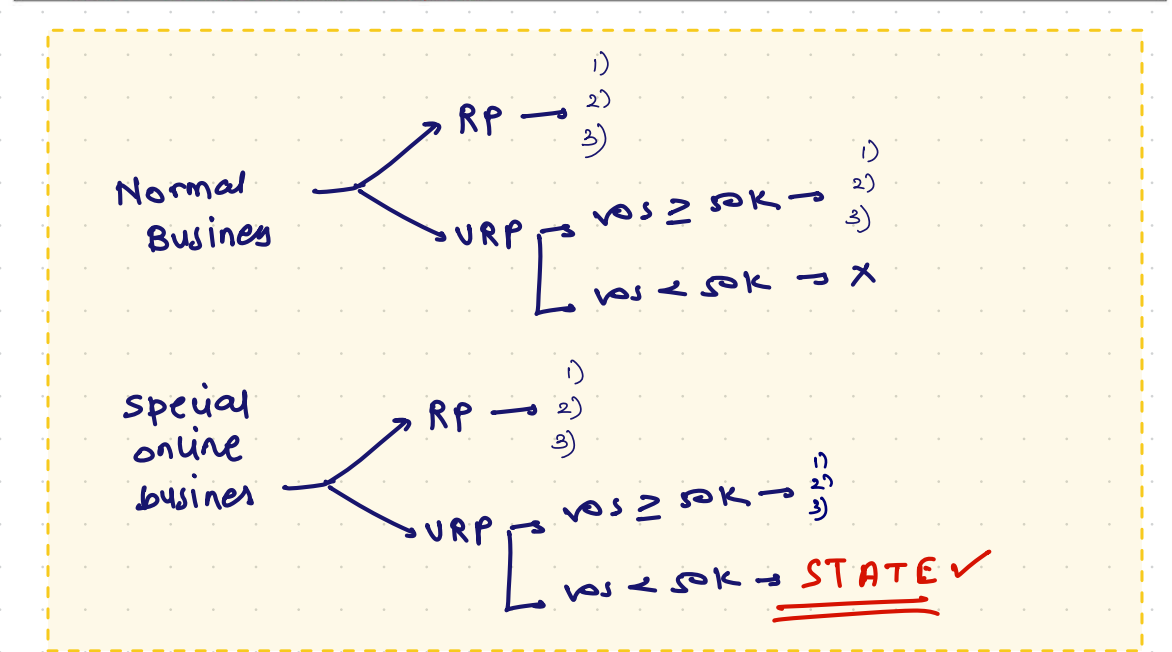
Place of supply of online services supplied by the suppliers of services to unregistered recipients

Recipient is REGISTERED	Recipient is UNREGISTERED
Tax Invoice to contain	Value of Supply is equal to or more than Rs 50,000
1. Name of recipient	- Name and address of recipient
2. Address of recipient	- Address of delivery
3. GSTIN of the recipient	- Name of state and state code
	Value of Supply is less than Rs 50,000
	Not mandatory to insert these details (Only if requested by the recipient)

Mandatory requirement of recording name of the state of the unregistered recipient irrespective of the value of supply

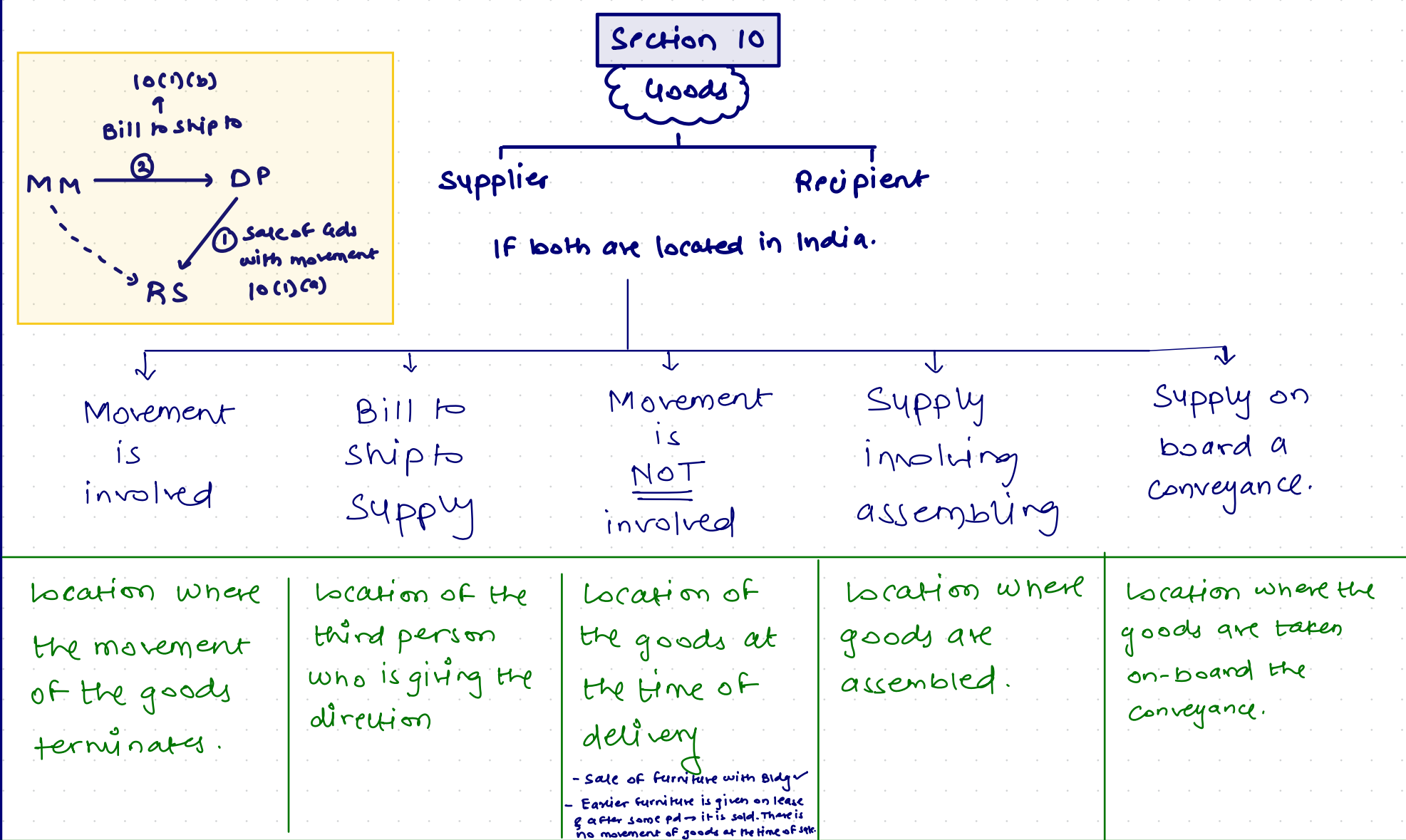
1. OIDAR
2. Online money gaming
3. Supply of any online / digital services

POS = Location of the recipient



* Supplies in territorial waters *

- What is Territorial Waters?**
Section 3(2) of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976 stipulates that the limit of territorial waters is the line every point of which is at a distance of 12 nautical miles from the nearest point of the appropriate base line.
- What if Location of Supplier is in the territorial waters** - Deemed that location of such supplier is in the coastal State or UT where the nearest point of the appropriate baseline is located.
- What if Place of Supply is in the territorial waters** - POS deemed to be in the coastal State or Union Territory where the nearest point of the appropriate baseline is located.



Section 10(1)(ca) → Supply made to on URP

