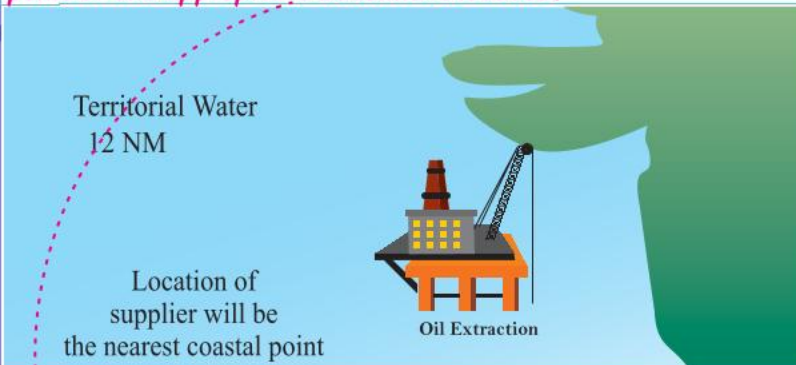


IGST Act, 2017 (Place of Supply)



Export of Service 1) Location of supplier is in India 2) Location of Recipient as outside India 3) Place of Supply outside India. 4) Amount Received in CFE or ₹ if allowed by RBI 5) Supplier & recipient are not DDP	Circular No. 202/14/2023 :-When exporters of services are paid export proceeds in INR from Special Rupee Vostro Accounts of correspondent bank(s) of partner trading country, opened by AD banks, it fulfils conditions of section 2(6)(iv) of IGST Act (i.e. payment received in CFE or INR if allowed by RBI.	Export of Goods Goods are taken to a place outside India. Note:- No such condition of receipt of CFE, only requirement is that goods are taken out of India.	"Import of Goods" 2(10) : means bringing goods into India from a place outside India	Import of Service 2(11): means the supply of any service, where- (i) the supplier of service is located outside India (ii) the recipient of service is located in India; and (iii) the place of supply of service is in India
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Supply	SEC 7 - Inter -State Supply & Levy of IGST	SEC 8 -Intra-State Supply	Section 9 : Supply in Territorial Water
	Inter State within India	Supply outside India	Notwithstanding anything contained in this Act,
Supply of Goods	Sec 7(1) LOS & POS Two different States State & UT UT to UT Comments : Place of supply shall be determined as per Sec 10	Sec 7(2) Imported into territory of India till it cross custom frontiers Comments : 1) Import goods means bringing into India from a place outside India. 2) IGST = ACD 3(7) 3) Value - As per provisions of Customs act 4) POS = Sec 11 = location & importer Exception:- IGST on import of goods being supply of online money gaming shall be levied & collected u/s 5(1) of IGST Act & not Sec 12 of customs act.	Sec 7(5) Supply of goods or services or both, a) when the supplier is located in India and the place of supply is outside India b) to or by a SEZ developer or a SEZ unit or c) In the taxable territory, not being an intra-State supply and not covered elsewhere in this section shall be treated in the course of inter-State trade or commerce.
	Sec 7(3) LOS & POS - Two different States - State & UT -UT to UT Comments : 1) Location of supplier of service is defined u/s 2(15) 2) Place of Supply Shall be determined as per Sec 12.		
Supply of Service			a) Where the location of the supplier is in the territorial waters, b) Where the place of supply is in the territorial waters, LOS (for clause (a) & POS (for clause(b)) shall be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.



POS for supply of Goods

Sec 10 :- Place of Supply of Goods other than imported or export goods

S.No.	Nature of Supply	Parties Involved	Place of Supply
a)	Involves Movement of Goods	Supplier Recipient Any other person	Location of the goods when the movement of goods terminates for delivery to the recipient
b)	Bill-to-Ship-to Sale	Supplier (Shipping address) Recipient (Billing Address) Third Person	Principal place of Business of Third person,
c)	Does not involve Movement of Goods	Supplier Recipient	Location of goods at the time of delivery to the recipient
ca)	Supply of goods to URP (overrides sec 10(1)(a)/(c))	Supplier Recipient	Location as per address (State) of URP recorded in invoice, otherwise location of supplier
d)	Installation and Assembly of Goods at Site	-	Place of Installation or assembly of Goods
e)	Goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle	-	Location at which such goods are taken on board.

Note : Where the place of supply of goods cannot be determined, the POS shall be determined as per the prescribed Sec 10(2)

Sec 11 - Place of Supply Imported Goods or Export Goods

Nature of Supply	Place of Supply
Import of Goods into India	Location of the Importer
Export of Goods from India	Location outside India

Sec 14 :- OIDAR

Sec 2(17) Online information and database access or retrieval (OIDAR) services:- Whose delivery is mediated by information technology over the internet or an electronic network and The nature of which renders their supply essentially automated and involving minimal human intervention, and Impossible to ensure in the absence of information technology and Includes electronic services such as: Advertising on the internet, Providing cloud services Provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet, Providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network, Online supplies of digital content (movies, television shows, music, etc.), Digital data storage and Online gaming	Sec 2(16) "Non-taxable online recipient" (NTOR) means any unregistered person receiving OIDAR services located in taxable territory. Explanation: Unregistered person includes a person registered u/s 24(vi) solely for TDS u/s SI.
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Supplier of Service	Service recipient	Taxability	Who is Liable ?
Located in non Taxable Territory	NTOR	yes	Liability on Service Provider When SP in NTT is represented by a person for any purpose in taxable territory such representative liable for paying tax If the SP in NTT does not have a physical presence or a representative in the taxable territory may appoint a person for Payment of Tax
Located in non Taxable Territory	Other than non-asseesse online recipient	yes	Service Recipient(RCM is applicable)

Sec 12 (1) - Pos where LOS and LOR of Services in India

Sec	Description of Service	Place of Supply	Supply to RP
		Supply to unregistered person	
12(2)	General rule for all services except covered in 12(3) to 12(14)	(i) Address in records exists POS= LOR (ii) Address in records does not exist- POS=LOS	POS= Location of such registered person
12(5)	Training and performance appraisal	POS = Place of performance	
12(7)	Organisation of events including ancillary services, sponsorship	Place where event is actually held & If held outside India - POS = LOR	
Rule 5 prescribed for supply of services attributable to different States or Union territories, of Sec 12(7) In case of service		Basis of apportionment	
services are supplied to a person other than a RP, the event is held in India in more than one ST/UT and a consolidated amount is charged absence of any contract or agreement for separately collecting		Shall be determined by application of the GAAP	
12(8)	transportation of goods, mail or courier	POS= Place where goods are handed over for their transportation if transportation is outside India, the POS = destination of such goods	
12(9)	Passenger transport service	POS= Place where person embarks on the conveyance for continuous Journey Exception: Right to passage for future & embarkation-not known - POS as per 12(2)	
12(13)	Insurance service	POS= LOR of service in records of insurance Co.	
12(3)	Service directly related to immovable property including agents, experts, lodging in hotels, inn, accomodation for functions & ancillary services	POS = Place where immovable property is located or intended to be located if immovable property located outside India - POS=LOR	
Rule 4:- The supply of services attributable to different States or Union territories, under section 12(3)			
In case of service		Basis of apportionment & Value of services	
(i) By way of lodging accommodation by a hotel, inn, guest house, club or campsite, and services ancillary to such services (except cover in (ii))		number of nights stayed in such property	
(ii) a single property located in two or more contiguous States or Union territories or both, and services ancillary to such services		area of the immovable property lying in each State or Union territory	
(ii) In all other services in relation to immovable property including any immovable property for organising any marriage or reception etc.			
(iii) lodging accommodation by a house boat or any other vessel and services ancillary to such services		time spent by the boat or vessel in each such State or Union territory,	
12(4)	Restaurant catering, personal grooming fitness, beauty treatment, health services including plastic surgery	POS=Place where service is actually performed.	
12(6)	Admission to events or amusement park & ancillary Services	POS=Place where event actually held or park is located.	
12(10)	Service on board a conveyance	POS= Location of 1st scheduled point of departure of that conveyance for the journey.	
12(11)	Supply of telecom services including data transfer, broadcast, cable or DTH		
(a) Fixed lease or cable line		(a) POS=Location of installation	
(b) Postpaid mobile, internet, DTH		(b) Billig Address exists- POS= LOR Billing address do not exists - POS=LOS	
(c) Prepaid mobile, internet, DTH		(c) Supply through agent/distributor - POS=Address of agent/distributor supply to final consumer - POS=Location of payment recvd. or voucher sold.	
(d) In all other cases		(d) POS=LOR if address available otherwise POS= LOS	
Proviso - Prepaid - electronic payment		POS=LOR	
Rule 6 is prescribed supply of services attributable to different ST/UT, under sub section (11) of section 12 of the said Act,			
In case of service		Basis of apportionment	
the leased circuit is installed in more than one ST/UT and a consolidated amount is charged, In the absence of any contract or agreement for separately collecting Liability on Intermediary		in proportion to the number of points lying in the ST or UT	
12(12)	Banking & Financial Sector including stock broking	POS=LOR if address available in records of supplier else, POS=LOS	
12(14)	Advertisement services to Govt. or Local authority	POS=Each of such ST/UT where advertisements broadcasted, run, played	

Sec 13 (1) - POS where LOS or LOR of services is outside India

Sec	Condition	Place of Supply
13(2)	All services other than covered in 13 (3) to 13(13) default Rule	POS = LOR if LOR is not available = POS = LOS
13(3)	Supply on services on - Goods physically made available by recipient or - Individual physically present	POS = Place of performance Exceptions : (i) Electronic Means - Location of Goods (ii) Imported temporarily for repairs or processing & exported without use in India then POS is as per sec 13(2) LOR
The supply of service attributable to different States or Union Territory read with 13(7) of the IGST Act.		
	Rule No.	In case of service
	Rule 7	services supplied on the same goods, in the case of services supplied on different goods, in the case of services supplied to individuals,
		Basis of apportionment by equally dividing the value of the service where the service is performed; by taking the ratio of the invoice value of goods, as the ratio of the value of the service performed in each State or Union territory; by applying the GAAP
13(4)	Supply of service directly on immovable property (includes experts renting, architect, interior design etc.)	POS = Place where immovable property located or intended to be located.
	Rule No.	Basis of apportionment
	Rule 8 applicable to Provision of Sec 13(4),	by applying the provisions of rule 4, mutatis mutandis.
13(5)	Admission/Organisation to events including ancillary services	POS = Place where event is actually held
	Rule No.	Basis of apportionment
	Rule 9 applicable to Provision of Sec 13(5),	by applying the provisions of rule 5, mutatis mutandis.
13(6)	SOS u/s 13(3), (4), (5) in multiple taxable territory	POS = Taxable territory Entire contract in taxable territory
13(7)	SOS u/s 13(3), (4), (5) more than 1 ST/UT	POS = supply in each respective state
13(8)	Supply by banks/FI/NBFC to A/c holders - Intermediary services - Hiring all means of transport inclding Yatch upto 1 M other than vessel or Aircraft	POS = Location of supplier of service
13(9)	Transportation of goods other than mail or courier	POS = Place of destination of goods
	Cir. No. 203/15/2023:- POS of transportation of goods, including through mail & courier will be determined u/s 13(2) & not u/s 13(3)	
13(10)	Passenger transport service	POS = Place where passenger embarks for continuous journey
13(11)	On board supply of services	POS = First scheduled point of departure of conveyance
13(12)	OIDAR Service	POS = Location of Recipient
13(13)	(1) Supply of research & development services related to pharmaceutical sector by person located in TT to a person located in NTT (ii) Repair & maintenance to air craft (iii) Repair, Maintainance to ship & Vessel	POS = Location of Recipient of service subject to fulfilment of condition POS = Location of recipient of Service

Sec 16 : ZERO RATED SUPPLY

1. "zero rated supply" means	3. RP making ZRS is eligible to claim refund of unutilised ITC on supply, without paying IGST, under bond/LUT, u/s 54 of CGST Act. Proviso:- If RP does not realise sale proceeds of ZRS of goods, he is liable to deposit refund received + interest u/s 50 of CGST Act within 30 days after expiry of time limit given under FEMA, 1999.
(a) Export of goods or services or both; or	(1)
(b) SOG &/or SOS for authorised operations to SEZ developer/ SEZ unit.	
2. ITC may be availed for making ZRS, notwithstanding that such supply may be an exempt supply. (except block credit)	(2) Govt. may notify- i) class of persons to make ZRS by paying IGST & claim refund of tax paid; ii) class of goods or services to be exported by paying IGST & supplier may claim refund of tax paid.