

Chapter → 4

Place of Supply

↓
Pos, POPs, POPOS

⇓
आपकी supply को provide किया हुआ कहाँ माना जाएगा।

Total Section in POS

↓ ↓ ↓ ↓ ↓
Sec 10 Sec 11 Sec 12 Sec 13 Sec 14

of IGST Act

Cover in CA Inter = Sec 10, 11 and 12

Place of supply

↓
Supply of goods

↓
Sec-10

↓
Sec-11

↓
Supply of services

↓
Sec-12

↓
Sec-13

Domestic Supply
of goods

International
Supply of
goods

Domestic

SOS

↓
International
SOS

India

LOS

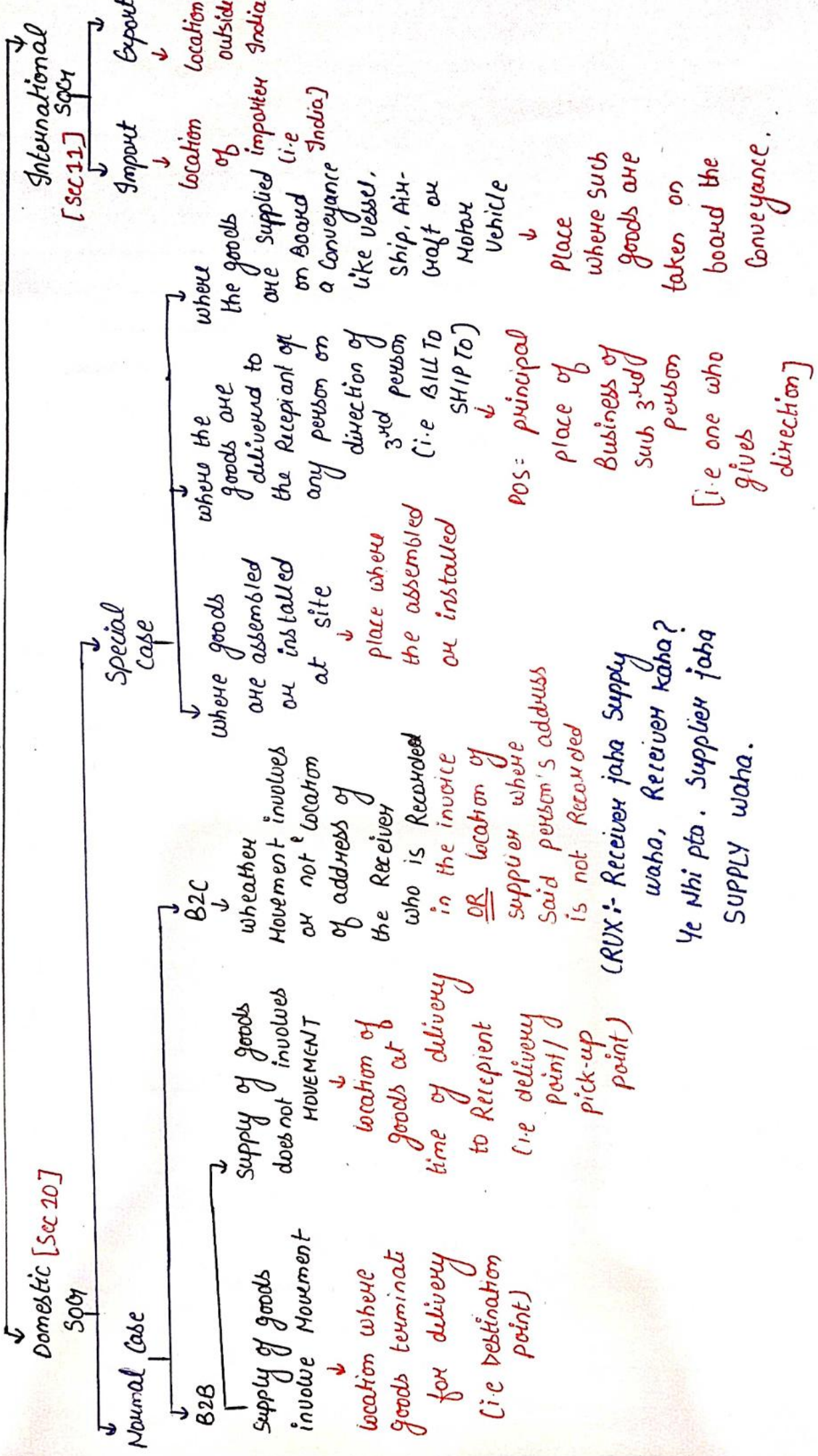
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LOR

↓
Sec-12

shall Apply

Place of Supply in Case of



(RUX :- Receiver jaha Supply waha, Receiver kaha? Ye Nahi pta. Supplier jaha SUPPLY waha.)

POS = principal place of Business of such 3rd person [i.e one who gives direction]