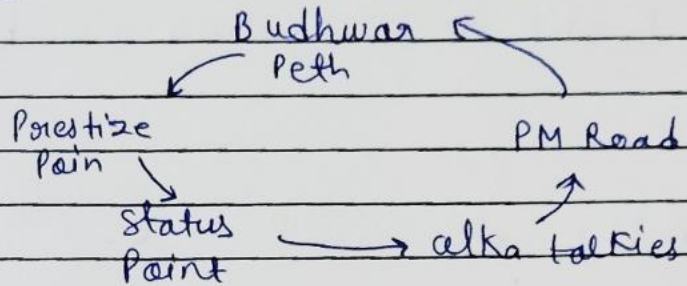


Case 2 location of embashment not known

Eg

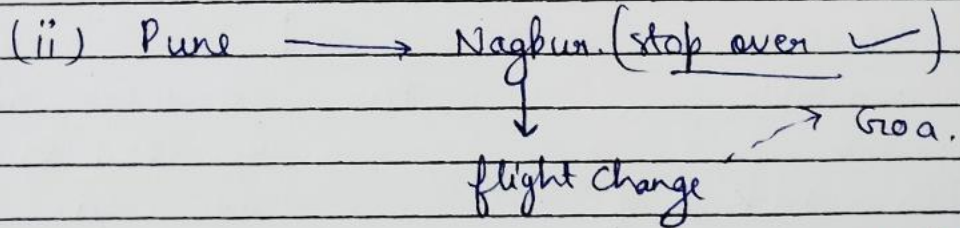
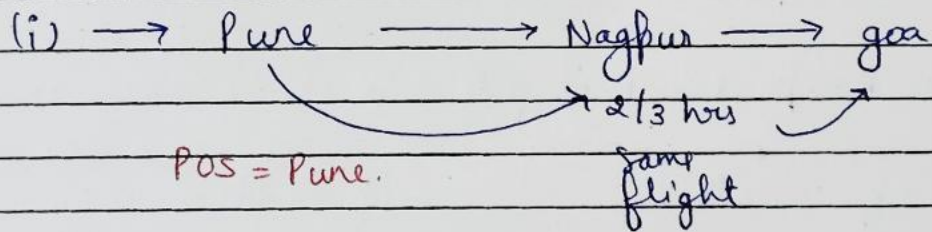


POS = general station

address = avail → add → POS
 avail add.net = loc = POS of supplier.

Case 3 un Reg.

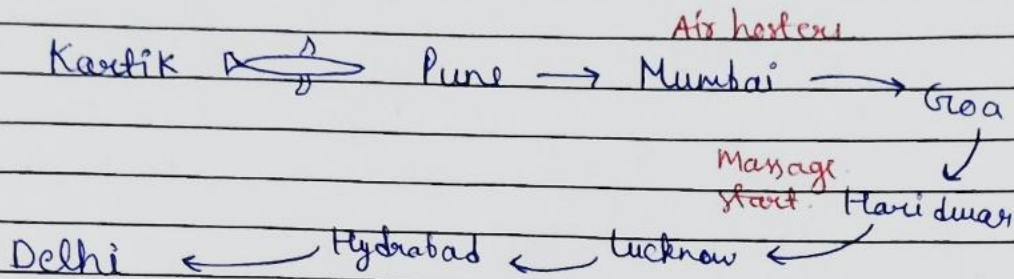
Continuous Journey → stop over X



- Pune to Nagpur
- Nagpur to Goa.

POS = Pune
 POS = Nagpur. } If flight change both are consider

Section 12(10) Services on Board a Conveyance
 (चलते गाडी में supply/service देना)



POS = first scheduled point of departure
 (जहाँ से गाडी start हुई चलना)
 (no matter passenger कौन से गाडी बँडा है)

Section 12(11) D.T.H. / Recharge / wifi / vouchers

(a) mixed Connection = POS location of installation
 (Tata sky / wifi etc.)

(b) Postpaid Services = POS Billing address of Receiver

(c) Prepaid Payments (Vouchers)

(Sec 12(2))

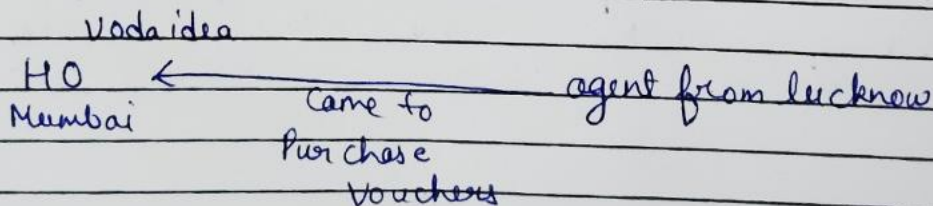
if agents / distributors address is available
 ↓

POS = address of such distributors

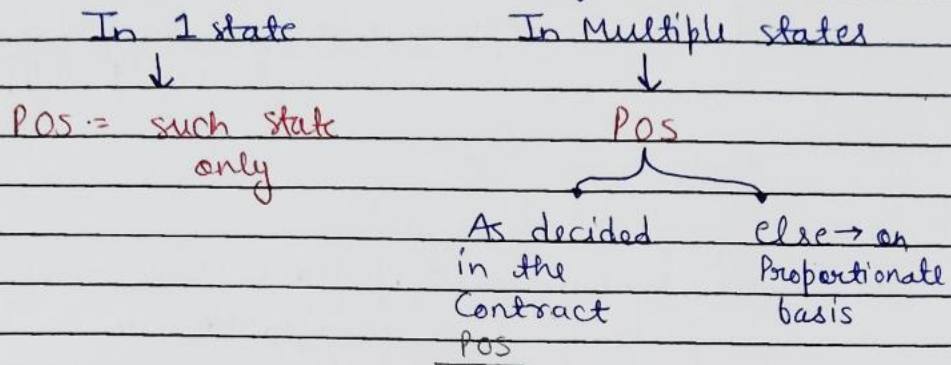
if address is not available
 ↓

POS = loc. where amt is Received on Vouchers are sold.

Eg



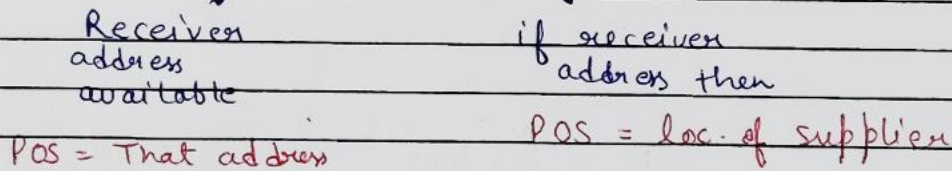
Section 12(14) Advertisement services to govt.



Section 13(1) Either loc. of supplier or loc. of Receiver
(If anyone is)

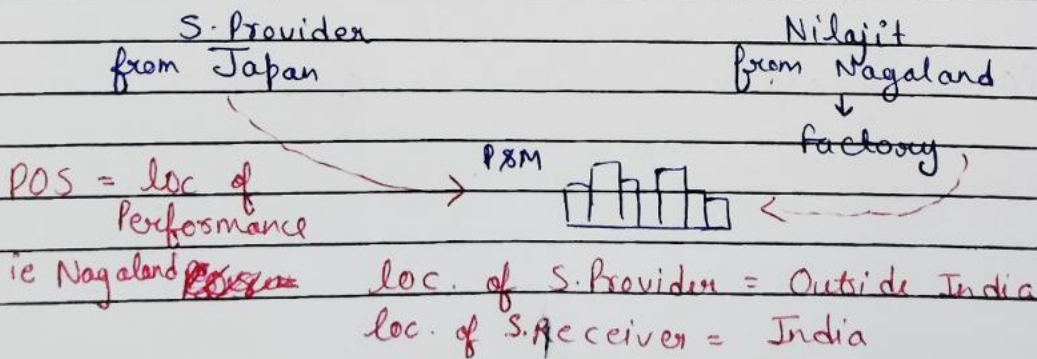
is outside india
POS = Acc. to sec. 13

Section 13(2) General section (Services provide)

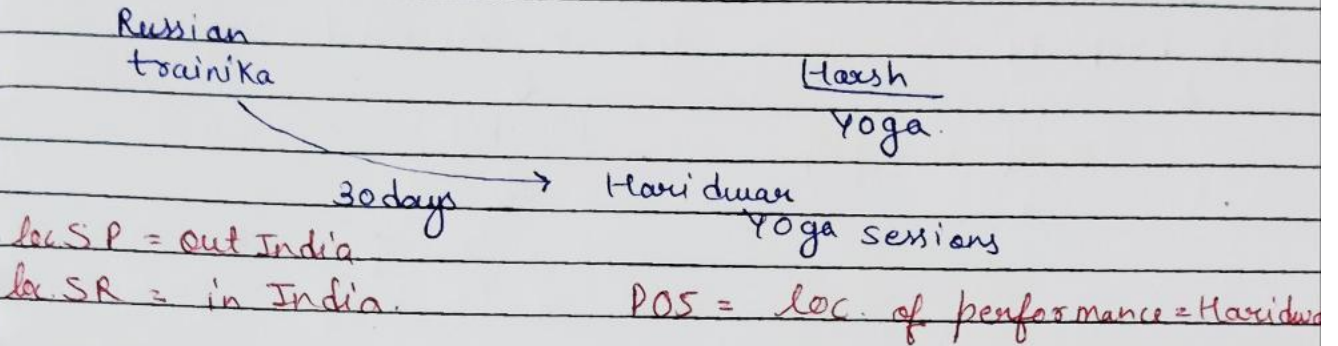


Section 13(3) Specific Cases

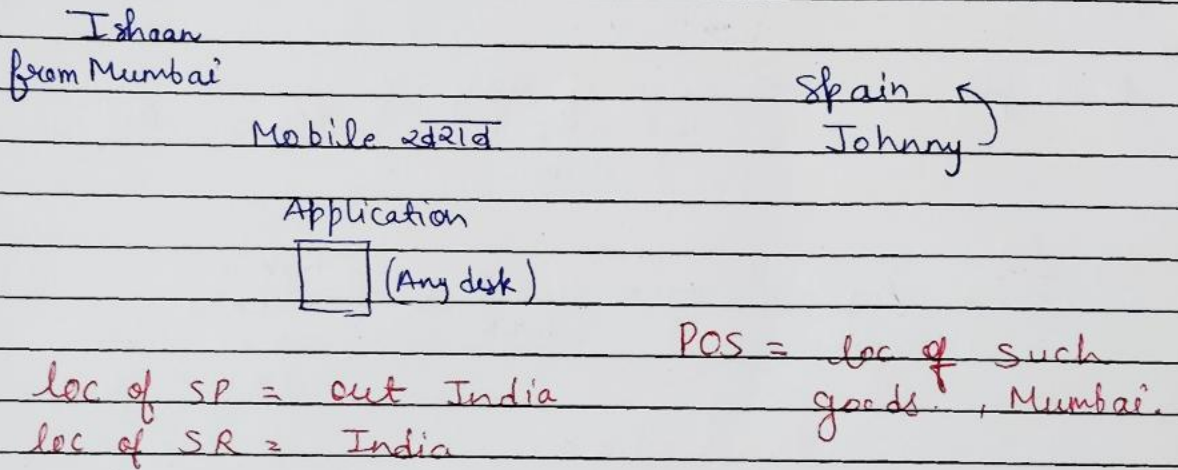
① Goods -> Physically present



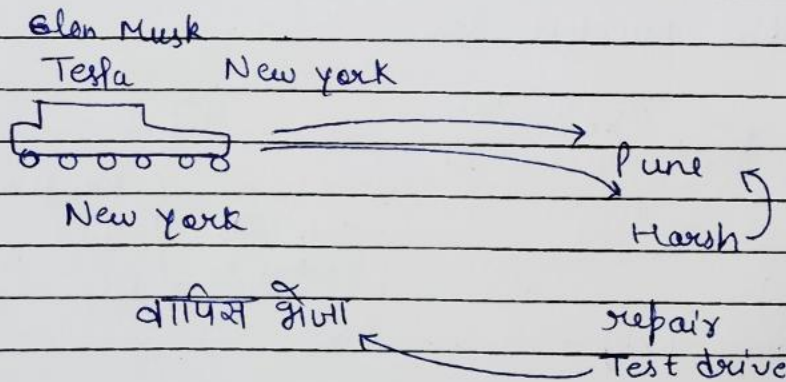
② Person → Physically present



③ Goods → Not physically present



④ Exception



loc. SP = Harsh (Pune) POS = Gen sec 13(2)
loc. SR = Elon Musk (US) req. add req. add.
POS = such add Spiral Loc = POS

Section 13(4)

Imm. Property

POS = loc. of Imm. prop.

Section 13(5)

Events attend / organise

(Ticket)

POS = loc. of event

Section 13(6)

Specific Cases / Imm. prop.

13(3)

Imm. prop.

13(4)

Admission to

events / organise

13(5)

to events.

Multiple loc. → Even if any 1 location is in India

POS = India.

Eg

Agent
Ukraine

→

Hotel Book

- Russia
- Ukraine
- China
- J&K

POS = J&K.

Section 13(7)

Multiple location

Also in India, Multiple loc.

Agent

- Afganistan
- switzerland
- Punjab
- Chandigarh

4 Nights
7 Nights

11 Nights.
4:7

POS = India = Proportional basis