

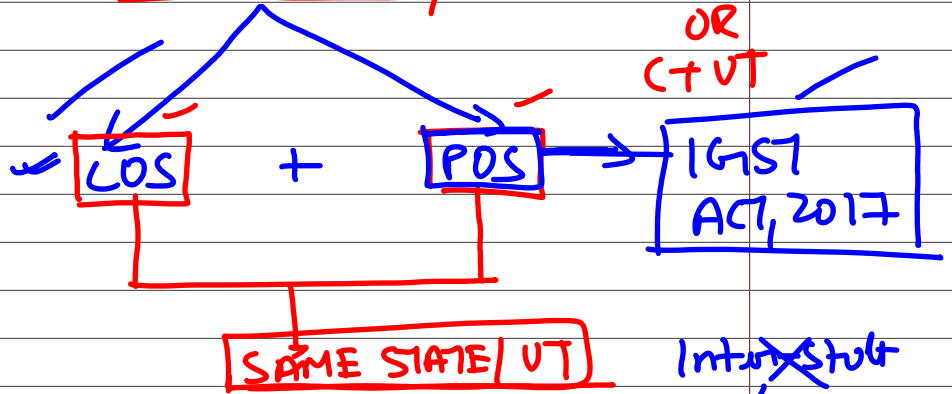
5/1
(8M)

PLACE OF SUPPLY (POS)

WHERE?
WHEN? TDS

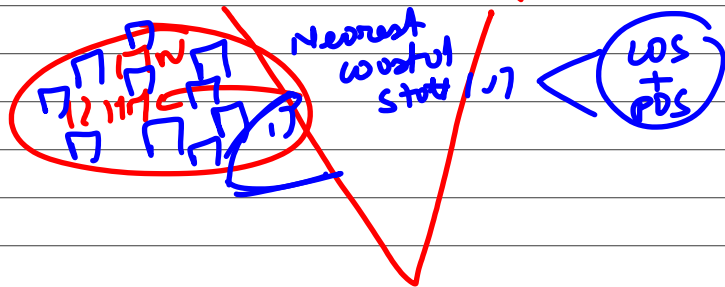
LOCATION

INTRA-STATE/UT



IGST ACT, 2017

- ① SEC 5 Change Intra (GST → SEC 9(1) 12/13/14/15 Intra 10 → Composition Scheme)
 - ② SEC 6 E/MS Intra (GST → SEC 11 → E/MS Intra state Supply SERVICES)
 - ③ SEC 7 → Intra state supply
 - ④ SEC 8 → Intra state supply
- LOS + POS
- Diff state / Diff UT One state & UT
- SEC 9 → Supplies in Territorial waters (12MMiles)



GST → Destination Based Tax → Buyer should pay 17%

(Buyer State → UOR)
→ POS

PLACE OF SUPPLY (POS)

POS OF GOODS

POS OF SERVICES

POS OF GOODS (Other than IMPORT & EXPORT)

POS OF GOODS (IMPORT & EXPORT)

POS OF SERVICES (LOS & LOR IN INDIA)

POS OF SERVICES (LOS OR LOR OUTSIDE INDIA)

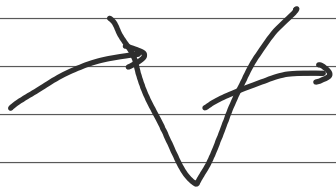
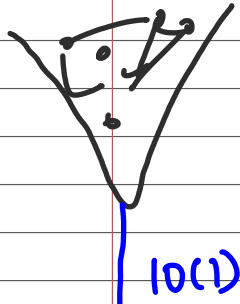
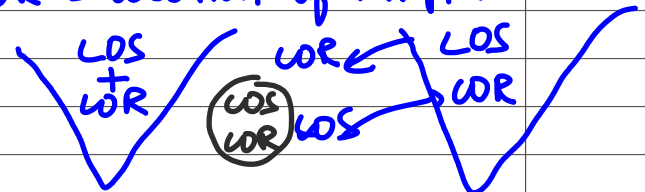
SEC 10

SEC 11

SEC 12

SEC 13

LOS → Location of Supplier
LOR → Location of Recipient



10(1)

(a)

(b)

opposite to (c)

(c)

(d)

(e)

Supply involving movement of GOODS

Bill to ship to Movements

Supply not involving movement of GOODS

Installation/Assembly of goods at site

Supplies on board a conveyance (incl. aircraft, vehicle, vessel, train)

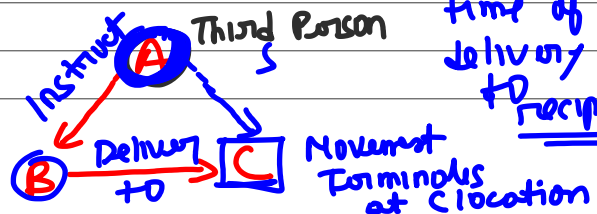
POS = Location of goods at the time where movement of goods TERMINATES for delivery to recipient

POS = Location of Third Person on whose direction goods were delivered
POS → 2 POS
1 POS → 10(1)(b)
2 POS → 10(1)(a)

POS = Location of goods at the time of delivery to recipient

POS = Location of Place of Installation/Assembly

POS = Location at which goods are taken on BOARD



on behalf of A

Supply from B to C

POS

16(2)(b)

BILL TO
SHIP TO

10(1)(b)
10(1)(a)

B issue Invoice to (A) → location of (A)
A issue Invoice to C → location (Movement of C end of C location)

A will get PK
C will get PK

Sec 7 of 145
inter state supply

SECTION 11

LOR/WOS 12813

POS = location of importer

EXPORT
POS = location outside India

IMPORT OF GOODS

Customs duty
BCD
SWS
SP duty
145

WS/WOS outside India
Sec 13

POS OF SERVICES (SEC 12)
(LOS + WOS in India)

GENERAL PROVISION (SEC 12(2))

SPECIFIC PROVISION (SEC 12(3) to 12(14))

Recipient RP
POS LOR

URP

Address on Record Exist

Address not exist

POS

LOR

LOS

POS

REGISTRATION SPECIFIC RULE

SPECIFIC POS

RP

OR URP

LOR

Specific POS

REGISTRATION is not a Relevant Factor

Specific POS

Registration Specific Rule

Single Rule

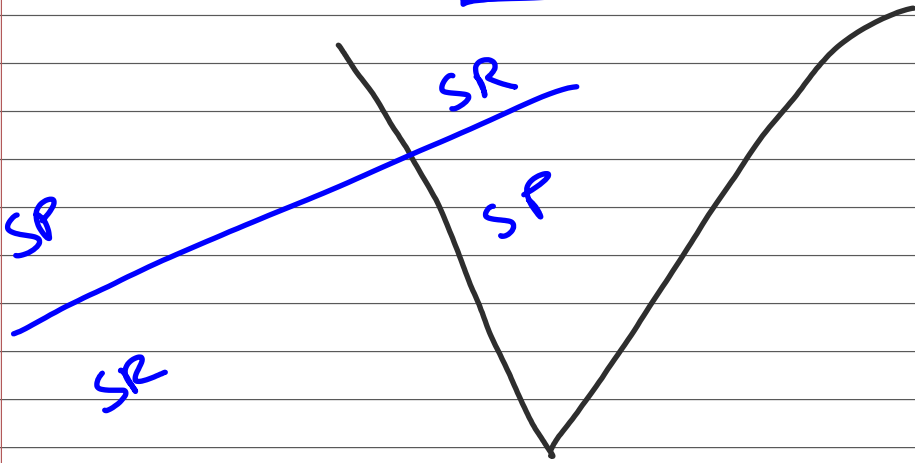
Sec 13
Sec 13
Sec B

- ① Training & Performance Appraisal
- ② Transportation of goods
- ③ Transportation of passengers
- ④ Insurance services
- ⑤ **Event Organising services** including ancillary services & sponsorship

- ① **Immovable Property** Sec 13
- ② Specific Activity based services
- ③ Admission to events Sec 13
- ④ Supplies onboard a conveyance Sec 13
- ⑤ Booking services
- ⑥ **Telecommunication** -
- ⑦ **Advertisement services**

Supplier made in more than one state → POS will be proportionately as per value charged in individual states / contract / IGST Rules

SECTION 13



SECTION 13

No Registration Factor to be checked in Sec 13

GENERAL 13(2)

- WOR | WS
- If Address Exist | If no Address

SPECIFIC PROVISIONS

