

(26)

IGST	CGST	Rules
5	9	
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Inter-State
Intra-State
Territorial Waters

PLACE OF SUPPLY [IGST Act 2017]

20

POS OF GOODS
SEC. 10 & 11

POS OF SERVICES
SEC. 12 & 13

POS OF GOODS

POS of Goods other than Import or Export (SEC. 10)

POS of Goods Imported or Exported (SEC. 11)

SEC. 10(1)

SEC. 10(2)

IMPORT

EXPORT

Location of Importer

Place outside India

If POS cannot be determined as per Sec 10(1) → Apply Rules (IGST)

10(1)(a)

Supply involving Movement of Goods

10(1)(b)

Goods delivered at direction

10(1)(c)

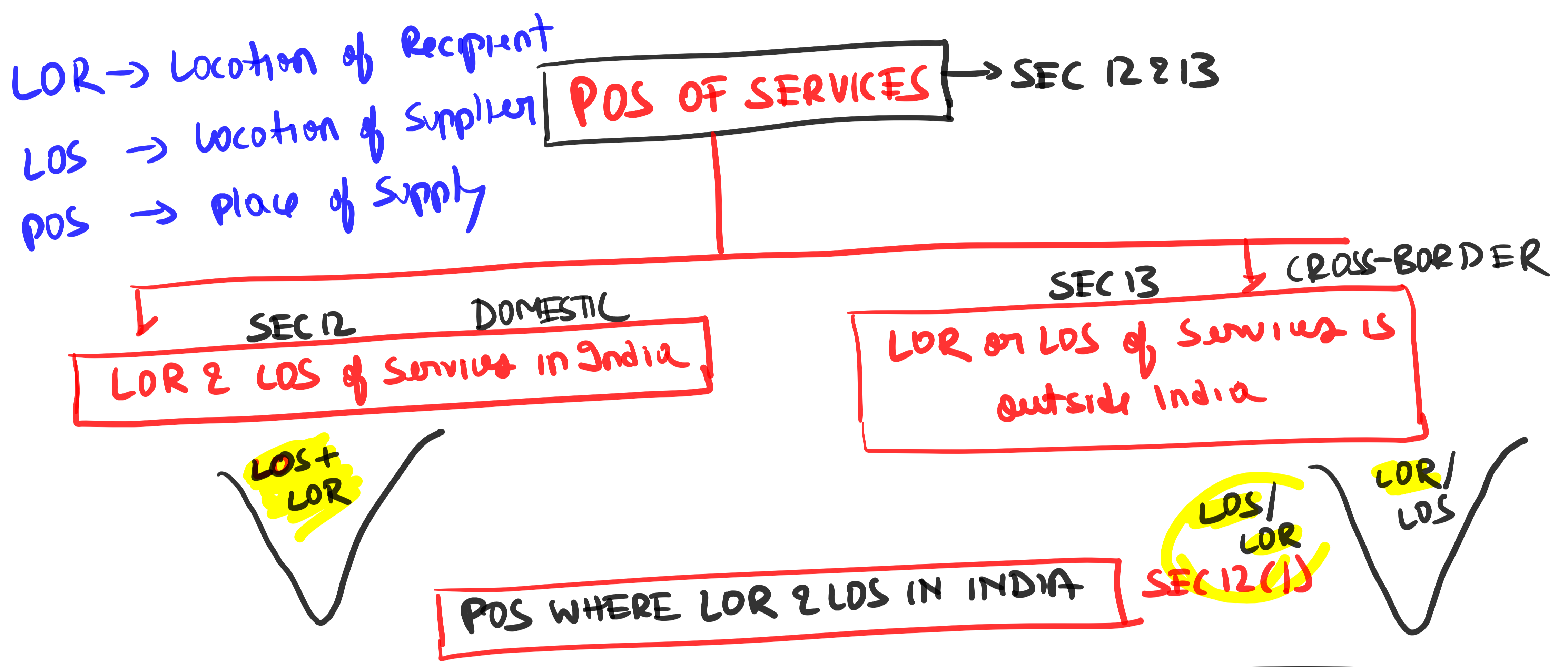
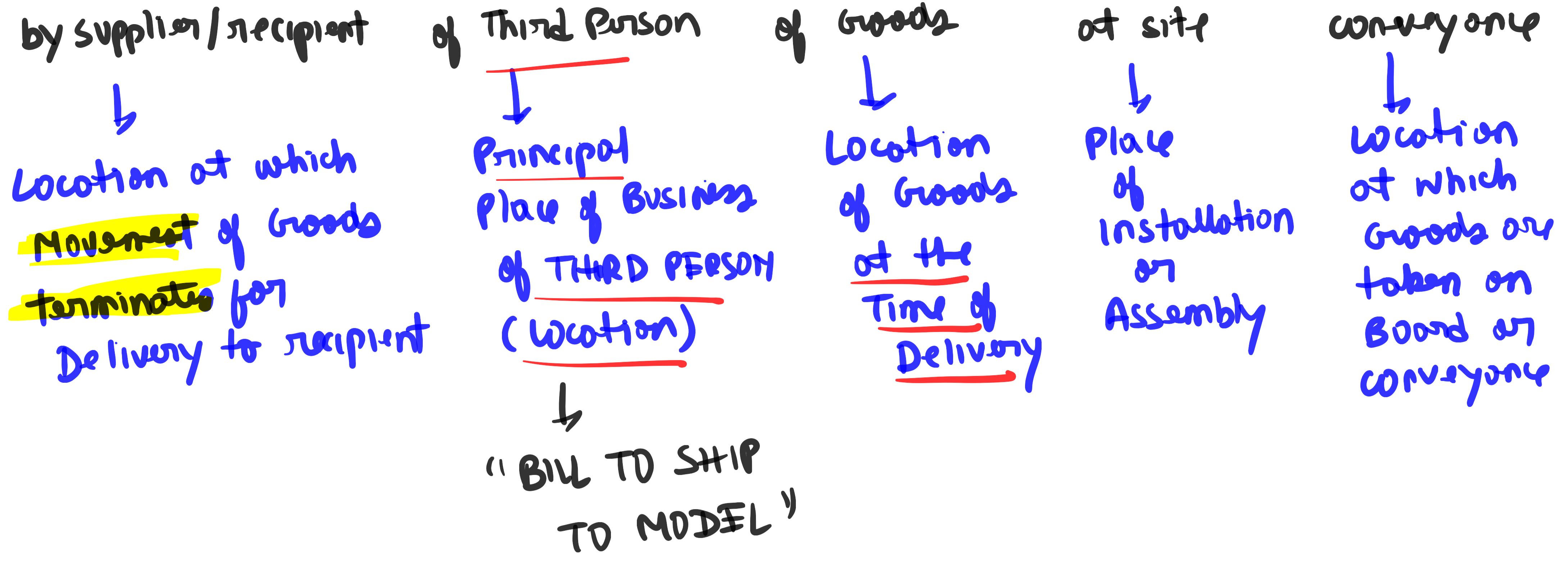
Supply involving NO MOVEMENT

10(1)(d)

Goods are Assembled or Installed

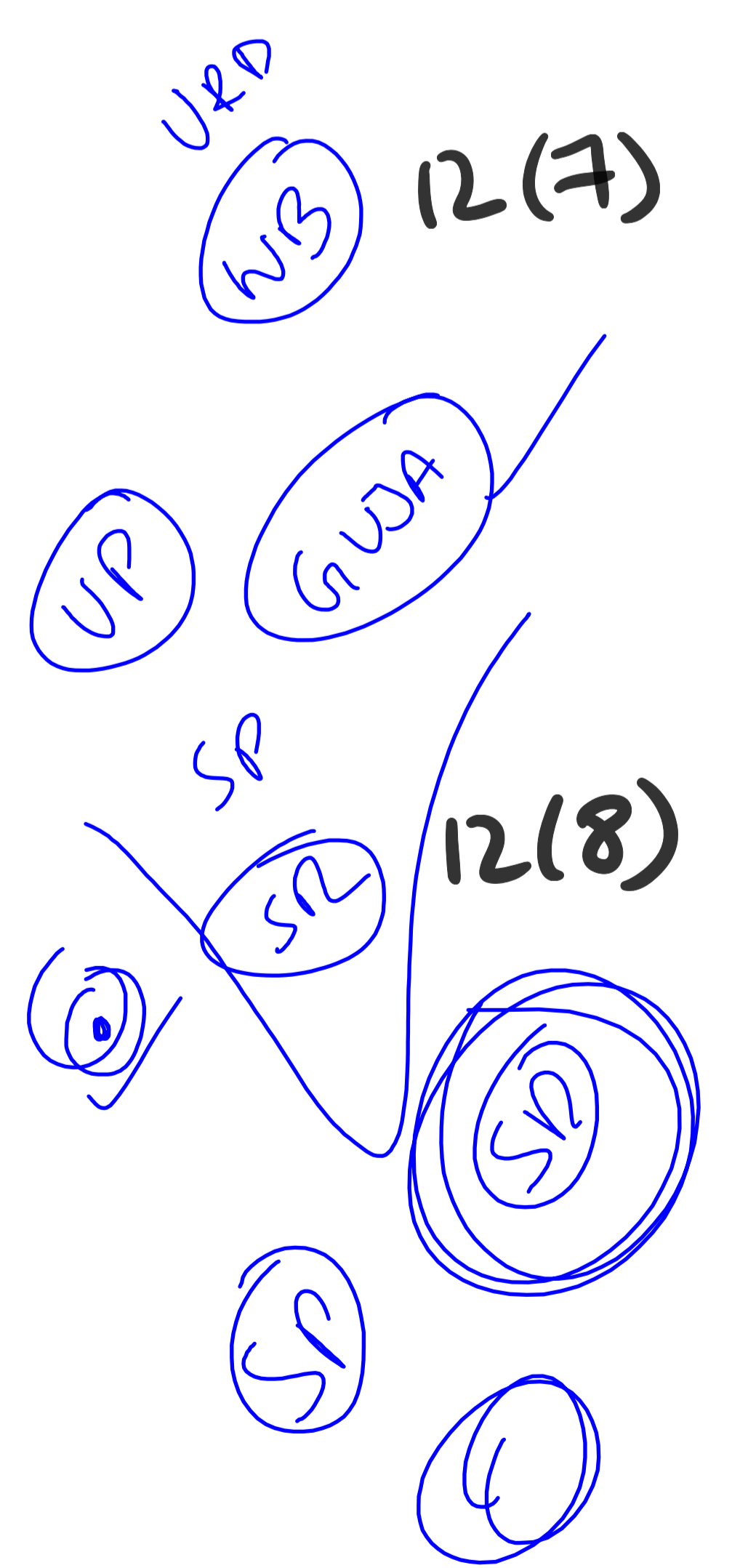
10(1)(e)

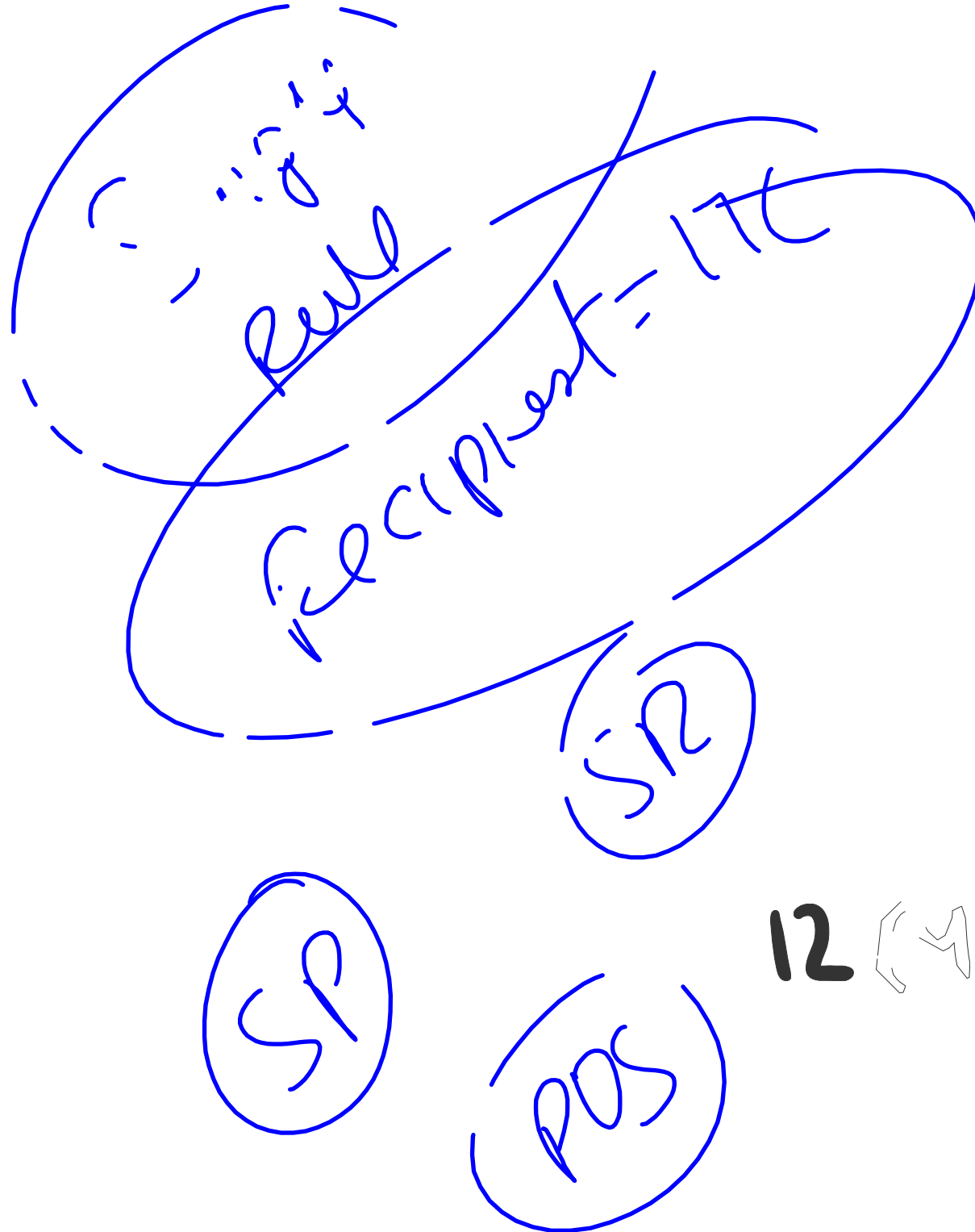
Goods supplied on board or



GST is Destination Based Tax

SECTION	SERVICE	POS	
		SUPPLY TO UNRD PERSON (B2C)	SUPPLY TO REGISTERED PERSON (B2B)
12(2)	Default Rule for ALL Services except Sec 12(3) to 12(14)	(i) Address in record exists → LOR (ii) Address does not exist → LOS	Location of Registered Person (17C)
12(5)	Training & Performance Appraisal	Place of Performance	"
12(7)	Organisation of Events including ancillary services & Sponsorship	Location of Event If Held outside India → POS = LOR [Rule 5 of CGST Rules → Supply attributable to Dist. states / UTs]	"
12(8)	Transportation of Goods including Mail or Courier (GTA)	Place where goods are handed over for their transportation If Transportation to a place outside India → POS is Destination of Goods	"
12(9)	Passenger Transportation Services [Right to Passage for future & embarkation Not known → POS is 12(2)]	Place where Passenger embarks on the conveyance for continuous journey	"



12(13)	Insurance Services	<u>LOR of service in records of Insurance Company</u>	11
12(3) 	Services related to Immovable Property including Agents, Exports, Lodging, Hotels, Inns, Accommodation for functions	<u>B2B B2C</u> Location of Immovable Property If location is outside India → LOR Rule 4 of IGST Rules → Supply attributable to diff states / UTs	
12(4)	Restaurant, Catering, Personal Grooming, Fitness, Beauty Treatment, Health Services including Plastic surgery	Place where service is actually performed	
12(6)	Admission to events or amusement parks & ancillary services	Location of Event or Park	
12(10)	<u>Services on Board a conveyance includes Vessel / Aircraft / Train & Motor Vehicle</u>	Location of <u>First Scheduled Point of Departure</u> of that conveyance for the journey	
12(11)	Telecom Services including data transfer, broadcast, cable or DTH (a) Fixed base or cable line (b) Postpaid Mobile, Internet, DTH (c) Prepaid Mobile, Internet, DTH (d) All other cases Provision-Prepaid → Electronic Payment	Location of Installation Billing Address Exists → LOR Not Exists → LOS <u>Supply through Agent / Distributor</u> Address of Agent <u>Supply to Final consumer</u> Location of Payment received or vouchers sold LOR → If Address Available LOS → If Address Not Available LOR	

Rule 6 of IGST Rules → Supplies attributable to diff states or UTs

12(12)	Banking & Financial Services including STOCK BROKING	LOR → If Address Available LOS → Not Available
12(14)	Advertisement Services to Govt./ Local Authority	Each of State/UT where advertisement Broadcasted / run / played Rule 3 apply in absence of

POS of Advertisement Services to Govt (Rule 3) any proportion in the contract

Type of Advertisement	Basis of Apportionment
<ul style="list-style-type: none"> ✓ Newspapers & Publications Printed material like pamphlets, leaflets, diaries, calendars, T-shirts, etc. ✓ Hoardings (other than those on trains) Trains On Back of Utility Bills of oil & gas companies, etc. Railway tickets Radio Stations TV Channels Cinema Halls Internet SMS 	<ul style="list-style-type: none"> All <u>Editions</u> of a Newspaper or Publication <u>published</u> in each state/UT Distribution of a specific number of such material in each State/UT Hoardings located in each state/UT Length of the railway track in each state/UT for that train Bills pertaining to consumers having billing addresses in each State/UT. Number of Railway Stations in each State/UT Radio Station, which by virtue of its name is part of each state/UT Number of viewers of such channel in each State/UT Amount payable to Cinema hall / screens in a multiplex in each state/UT Number of Internet subscribers in each State/UT (SERVICE deemed to be provided all over India) Number of telecom subscribers in each State/UT

Rule 4 - The supply of services attributable to different States/UT [vs 12(3)]

In Case of Service

(i) lodging accommodation by a hotel, inn, guest house, club or campsite, and services ancillary to such services (except cover in (ii))

(ii) a single property located in two or more contiguous States/UT or both, & services ancillary to such services

(iii) In all other services in relation to immovable property including any immovable property for organising any marriage or reception etc.

(iv) lodging accommodation by a hotel boat or any other vessel and services ancillary to such services

Basis of apportionment & Value of services

number of nights stayed in such property

Example: A Hotel chain having 2 establishments in Delhi & Agra

area of the immovable property lying in each State/UT

Example: A piece of land partly in State 1 & State 2

same as above —

time spent by the boat or vessel in each such State/UT.

Example: Houseboat stayed in Kerala & Karnataka

Rule 5 - Supply of services attributable to different States/UT [sec 12(7)]

In case of service

Services are supplied to a person other than a registered person, the event is held in India in more than one State/UT & a consolidated amt is charged absence of any contract or agreement for separately collecting.

Basis of apportionment

Shall be determined by application of the GAAP.

Rule 6 - Supply of services attributable to different States/UT [sec 12(11)]

In Case of service

- the leased circuit is installed in more than one State/UT and a consolidated amount is charged, in the absence of any contract or agreement for separately collecting.

Basis of apportionment

- in proportion to the number of points lying in the State/UT.



- Starting Point & Ending Point of a circuit is 2 Points.
- Intermediate Point in circuit is 1 Point if the benefit is available at that Point.

Supply of service attributable to different

States/UT u/s 13(7) [13(3)+13(4)+13(5) provided in more than 1 State/UT]

Rule 7 provision of Sec 13(3) [Performance Based services]

In Case of service

- Supplied on same goods
- Supplied on different goods
- supplied to individuals

Basis of apportionment

- by equally dividing the value of 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/UT.
- by applying GAAP.

Rule 8 provision of Sec 13(4) [Immovable Property Related services]

Basis of apportionment - By applying the provisions of Rule 4, mutatis mutandis.

Rule 9 provision of Sec 13(5) [Event Organising & Admission related services]

Basis of apportionment - By applying the provisions of Rule 5, mutatis mutandis

10L ✓
S1 ✓
BCCI

10L ✓
S2 ✓
(TAD)

10L ✓
S3 ✓

20L ✓
S4 ✓
(70L)

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(2) to 13(3) default Rule	POS = LOR if LOR not available = POS = LOS
13(3)	Supply of services on goods physically made available by recipient or individually physically present	POS = Place of performance <u>Exceptions</u> (i) Electronic Means - Location of goods (ii) Imported temporarily for repairs & exported without use in India - POS 13(2) LOR
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
13(5)	Admission/organisation to events including ancillary services.	POS = Place where event is actually held.
13(6)	Supply of service u/s 13(3), (4), (5) in multiple taxable territory	POS = Taxable Territory Entire contract in taxable territory
13(7)	Supply of service u/s 13(3), (4), (5) more than 1 State/UT	POS = supply in each respective state. (Absence of Agreement \rightarrow Apply Rule 7, 8 & 9)

13(8) Supply by banks /FI/ NBFC to A/c holders
- Intermediary services
- Hiring all means of transport incl. yacht upto 1 Mth other than vessel or aircraft.

13(9) Transportation of goods other than mail or courier

13(10) Passenger transport service

13(11) On board supply of services

13(12) OIDAR Service

13(13) i) Supply of R&D services related to pharmaceutical sector by person located in taxable territory to a person located in non taxable territory

ii) Repair & maintenance to aircraft.

(iii) Repair & Maintenance to vessel/ships

POS = Location of supplier of service

POS = Place of Destination of GOODS

POS = Place where passenger embarks for continuous journey

POS = First scheduled point of departure of conveyance.

POS = location of Recipient.

POS = location of Recipient of service subject to fulfilment of conditions

POS = location of recipient of service

POS = LDR

