POS - Handwritten notes

1) Pos helps to determines whether supply is inter state or intra state.

2) Pos rules are formed by CG
∴ covered in IGST Act

3) Inter State Supply / Intra State Supply
dependent 2 things
- Supplier
- POS

✓ Intra State → Supplier & POS - same State / same UT.

✓ Inter State → 1) Supplier & POS · diff States.
2) Supplier & POS · diff UT
3) Supplier & Pos - one State and one UT

	Supplier	POS	
1)	Maha	Delhi	Inter
2)	Chandigarh	Andaman	Inter
3)	Maha	Andaman	Inter

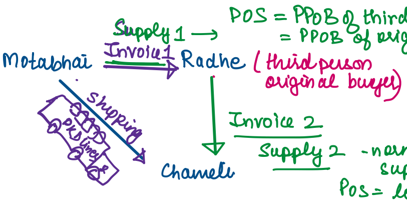
4) POS, TOS } diff for G and diff for S
VOS same for G and S

5) POS → domestic transactions · in Inter
→ international transactions in Final

6) Pos for Goods Section 10 · of IGST Act

Situation	POS
① movement is involved	= location of G when delivery ends
② Bill to ship to (3 persons)	= PPOB of third person (original buyer)
③ movement not involved (Clarification 1)	= location of G during delivery
④ supply of G is made to unregistered person.	= address of the said person recorded in Invoice (State name of recipient is enough
⑤ supply involves installation or assembling of G	= place where installation or assembling takes place
⑥ G are supplied on board in a conveyance	= place where goods are taken on board.

Bill to X Ship to Y
or Bill to Ship to Model.



(third person original buyer)

POS = PPOB of third person
= PPOB of orig buyer
↳ Radhe

Supply 2 - normal supply
Pos = location of G when delivery ends.

Clarifications

① . In case recipient is unregistered

Supplier → Recipient unregistered.
eg tourist / migrant works

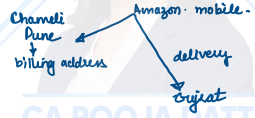
Pos = location of unregistered recipient.
(even if State of recipient is mentioned in Invoice it is ok)

Note :- In case recipients location is not there then POS = location of supplier

ⓔⓖ In automobile sector the residents of a State may travel to another State to purchase vehicles from that State to take advantage of lower registration charges and road tax (which vary from State to State) and then take the vehicle to their State.

② Clarification when G are purchased through ECO

ECO Supplier → unreg Person recipient.



Pos = address of delivery of G
= Gujrat.

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II POS for S - domestic transaction.

Services

- 12 services — specific services - different rules for POS
- remaining all services are covered under general rule → 1 Rule.

Special Services

① **Service in relation of immovable property - lodging in hotel/boat/vessel.**

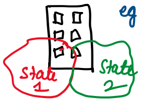
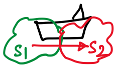
Eg 219 - Rambaan

POS

- location is in India — POS = location of such immovable property/boat vessel. ✓
- location is outside India — POS = location of Recipient ✓

If immovable Property/boat/vessel in more one state - proportionate night stay
proportionate area
proportionate hrs (boat/vessel)

Services in more than 1 State

1) lodging & accom →	no of nights stayed in such property
2) services of accomodation organising marriage etc where property is situated in 2 or more contiguous states →	on basis of area is each state. eg. Road across various State 
3) accom in house boat or vessel (no of hrs are declared by service provider) →	 on basis of no of hours spent in S_1 and S_2

② **Service Restaurant / Catering / grooming / fitness / health**

Eg-Pg 220 - of Rambaan

POS = location where service is actually performed

③ **Training / appraisal service**

eg SPC Coaching

POS-Recipient

- B2B — Pos = Location of RR
- B2C — POS = Location where Service is actually performed

Rambaan eg 221

④ **Admission to events / amusement parks / other places**

POS = location where event is held

or location of such park place

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(5) Organising event / Sponsorship services

(OES)
(T.3 + OES + General)
Eg. Rambaan 222

B2B
POS = Location of RR

B2C ✓
POS = location where event is held
however if event is outside India then POS = location of Recipient.

eg →

Event Mgt Co. (Supplier) OES -

Recipient - SPC
B2B
(i) award function - Goa
POS = Pune (∵ location of RR)
(ii) award function - Dubai
POS = Pune (location of RR)

PKD GST —B2B→ Corporate. + location of RR

Chameli - Pune. wedding planning unregistered.
B2C
(i) wedding - Jaipur
POS = location of event = Jaipur.
(ii) Sangeet - Dubai
POS = location of Recipient Pune
↓
(event is held outside India)

If event is organised in more than 1 state.

Events in more than 1 States

B2C
- as per terms of contract i.e. in proportion of events in each State
- if no terms then generally accepted accounting principles

B2B
POS = location of RR

(6) Transportation of G including mail / courier

[T3 + OES + general]
[Rambaan. Eg. 224]

POS

B2B
POS = Location of RR

B2C
- POS = location where G are handed over to transporter
- (However if G are transported outside India POS = destination of G)

(7) Transportation of Passenger.

eg Pg 224

B2B
POS = Location of RR

B2C
POS = Place of embark of journey (start)
However Supply is for future use and the boarding place is not Known
- if address is available of Recipient with Supplier
  POS = location of R
- if address of recipient is not available with Supplier
  POS = location of Supplier

Note Incase of return ticket both side journey will be considered seperately ✓ Calculate POS seperately

(8) Services provided on board Conveyance

POS = First schedule point of departure of that Conveyance

→ eg SPA services on cruise which starts from Mumbai
POS = Mumbai [1st scheduled departure is Mumbai]

(9) Banking / Stock Broking

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POS = Location of Recipient

If location of recipient not known.

POS = Location of Supplier.

⑩ Insurance Services

POS = Location of Recipient

⑪ Telecommunication - services of telephone/data tsf (internet) | broadcasting/cable/DTH

Eg 226

- Fixed line Leased Circuit
  - Location where instrument is installed
  - cable/dish antenna
  - leased circuit
  - If the leased circuits are in more than 1 state then it will divided on basis no of circuit points in each where the starting and ending point will also be counting
  - intermediate point will also be counted if services are provided through it
- Post paid mobile and Internet
  - Location of billing address of recipient
  - (if not available location of supplier)
- Prepaid mobile & internet
  - ① sold through distributor/reseller/agent → POS = address of the reseller/agent or distributor
  - 2 Payment Rec in online mode → POS = location of Recipient
  - ③ Services provided to final subscriber → POS = Location where such pre payment is rec or location where vouchers are sold ⓔⓖ
  - ④ Others Case → POS = location of Recipient; if NA Location of Supplier

⑫ Advertisement to Govt - CG/SG/UT/LA

POS = Each such State where advertisement is broadcasted/run/played/disseminated

Diff states
- as per agreement between supplier and recipient.
- as per Rule 3 of IGST

Rule 3 of IGST (1 to 5)

- ① Adv in newspapers & publication → on the basis of publications in each State.
- ② Adv through printed material pamphlets, diaries, t-shirts, calendars → on the basis of specific numbers of material printed in each State
- ③ Adv through hoardings (not on train) → on the basis of hoardings located in each State
- ④ Adv on trains → In the ratio length of railway track in each State
- ⑤ Adv on back of utility bills → in ratio of consumers having billing address in State

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⑥ Adv on railway tickets

in ratio of number of railway stations in each State

⑦ Adv on radio stations

amt payable to each radio station by virtue of its name.

⑧ Adv on TV

in ratio of viewership of the channel in each State

viewership on basis of figures published by Broadcast Audience Research Council BARC

* viewership figures of last week of previous quarter *

if in a region more than one State then divide on the basis of population of States

⑨ Adv in cinema hall

in ratio of cinema hall or screens in a multiplex in each State

⑩ Adv on Internet

it is deemed to be provided all across India

on basis of internet subscribers in each State

published by TRAI

last Qtr of last FY to be used for next FY

if region contains more than 1 state then divide on basis of population of the state

⑪ Adv through SMS

in ratio of telecom subscribers in each telecom Circle

published by TRAI

figures of last Qtr base for succeeding Qtr

If telecom circle contains more than one state then on basis of population of the state.

Clarifications

① Vendor —sale of hoarding space.→ Advertising agency

Supplier | sale of right to use hoarding. → rent. Recipient.

hoarding - is treated as immovable property

special case. POS - services in relation to immovable property (eg architect / interior decorat etc)

POS = Location of immovable property

same ~~app~~ will apply to above service.

② Vendor —no supply / renting of space→ Advertising agency.

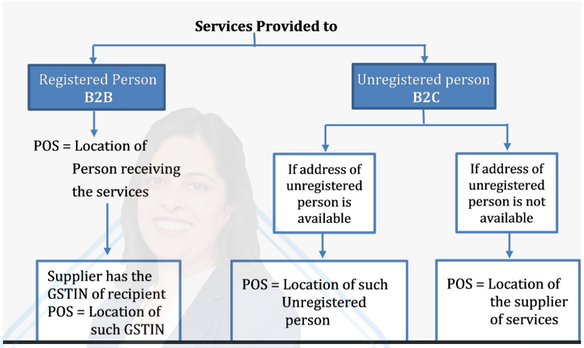
advertising service

Vendor is putting up the advertising advertisement on behalf of the agency

This POS is not as per services in relation to immovable property.
but it is advertising service whose POS will be determined as per General rule

General Rule for Services -

Services other than above 12 services will be all covered under General Rule.


Services Provided to
Registered Person B2B
Unregistered person B2C
POS = Location of Person receiving the services
If address of unregistered person is available
If address of unregistered person is not available
Supplier has the GSTIN of recipient POS = Location of such GSTIN
POS = Location of such Unregistered person
POS = Location of the supplier of services

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Hint

For following services you need to check B2B or B2C
Once it is B2B it is location of RR.

① General Rule of Services
② T³ + OES
- → Training eg SPC
- → Transportation of G/mail/courier.
- → Transportation of P
- → Organising Events and Sponsorship (OES)

Amendment in Sept 25 Statutory update.

1. **Clarification regarding place of supply of online services supplied by the suppliers of services to unregistered recipients.**

i. If recipient is registered then tax invoice must contain

a. Name of Recipient
b. Address of Recipient
c. GSTIN / UIN of Recipient

ii. If Recipient is unregistered

Value of Supply

50,000 or more	Less than 50,000
1. Name and address of recipient 2. Address of delivery 3. Name of state and its code	Unregistered recipient may request details (1 to 3) to be recorded in Tax Invoice.

2. Some of the examples of such services are subscription of e-newspapers and e-magazines, online subscription of entertainment services (e.g. OTT platforms), online telecom services, digital services through mobile applications etc.

3. In respect of following cases of supplies to unregistered recipients, the suppliers are mandatorily required to record the name of the State of the recipient on the tax invoice, irrespective of the value of supply of such services, and to declare place of supply of the said services as the location of the recipient (based on the name of State of the recipient) in their details of outward supplier in FORM GSTR - 1 / 1A.

i. Supply of any such online / digital services
ii. OIDAR services and
iii. Online money gaming

∴ POS = Location of Recipient [Based on name of the state]