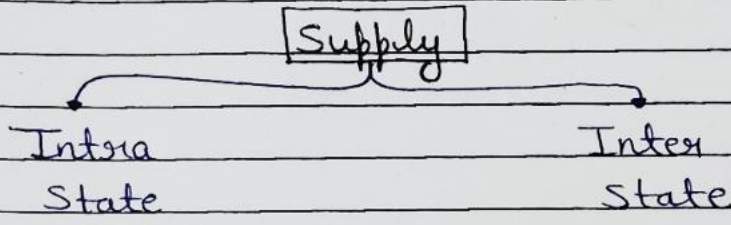
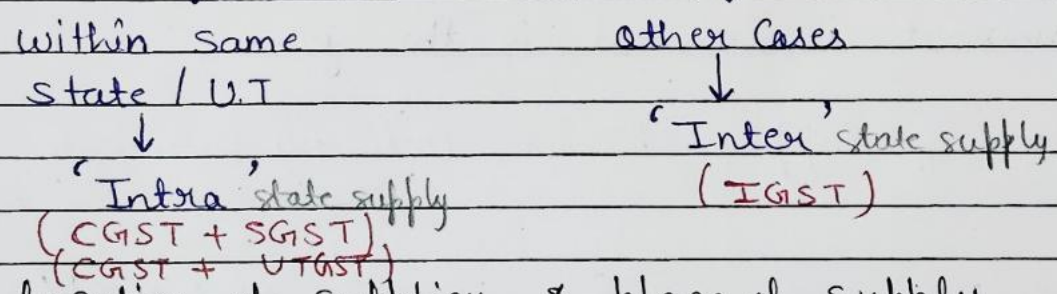


(1.) Place of supply

	<u>CGST Act</u>	<u>IGST Act</u>
7(3) Forward Charge	Sec 7 Supply	Sec 7 Inter state
	Sec 8 Composite & Mixed	Sec 8 Intra
Reverse Charge 7(4)	Sec 9 Charging Sec	Sec 9 Territorial waters
	Sec 10 Composition levy	
	Sec 11 Exemption	



→ location of supplier & place of supply



* location of supplier & place of supply

- (i) MH → MH Intra (CGST + SGST)
- (ii) Laksha dweep → Laksha dweep Intra (CGST + UTGST)
- (iii) MH → MP Inter (IGST) High sea sales
- (iv) MH → Ladakh Inter (IGST) शरत में आते Sale हो गया
- (v) Ladakh → Daman & diu Inter (IGST)
- (vi) Delhi → Delhi Intra (CGST + SGST)
- (vii) Import / Export Inter (IGST)
- (viii) from SEZ to SEZ Inter (IGST)
- (ix) Foreign Tourist Inter (IGST)

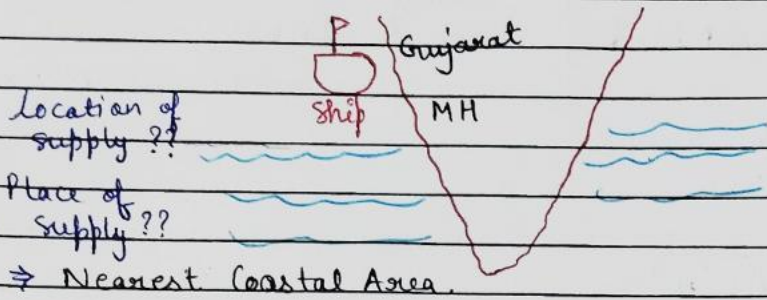
• To supply kahi nai data / If supply defined nai hai → Inter
 ↓
 IGST.

Date.....

Section 9 Territorial water

The location of supplier or place of supply will be the nearest Coastal Area.

Nearest state [LOS & POS]

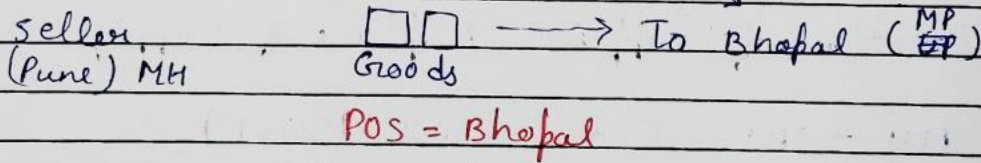


Lec 2 24 Feb

* Section 10 IGST Act

(i) Movement is involved in the goods:

Place of Supply (POS) = ^{जहाँ पे Goods की} Delivery terminate _{अवधि होती}



location of supplier (LOP) MAH
 POS = MP

Inter state
 IGST

(ii) Movement is not involved in the goods :

POS = location of goods at the time of delivering such goods.

Eg



Schedule III says
 ↳ Sale of land & Sale of building is not a supply.
 Sch II
 ↳ If under construction Building ↳ supply of service

classroom is in Delhi

• Electronics / Benches → POS = Delhi

(iii) Buyer of goods → unregistered

not-with-standing the above 2 points [(i) & (iii)]

if

Buyer's address available on invoice


↓

Buyer's Address = POS

Buyer's address not available on invoice

↓

Location of Supplier = POS

Eg Vijay sales = 
Mumbai

Customer unreg
 Address → Tamil Nadu
 Address available ✓

POS Tamil Nadu
 LOS Mumbai (MH)

Inter

~~Eg~~ Buyer's address not available

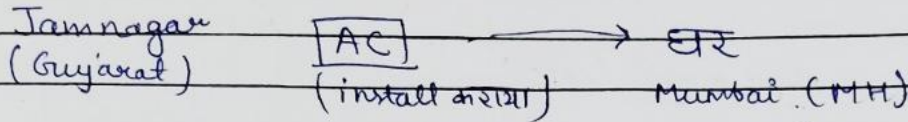
LOS = POS
 Mumbai

∴ Intra state
 CGST

(iv) Installation / Assembly of Goods

Goods bahar se mangle ke
apne shra install / Assemble
कराया

POS = Installation / Assembly



POS = Mumbai

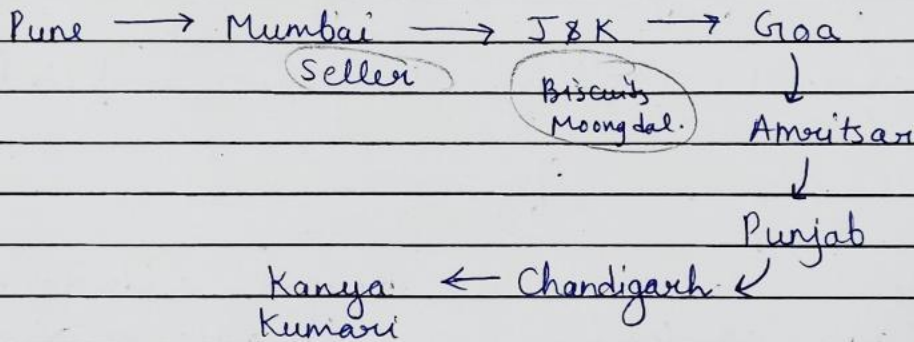
(v) Goods on Board a Conveyance

(चलती जाती में Goods बचे)

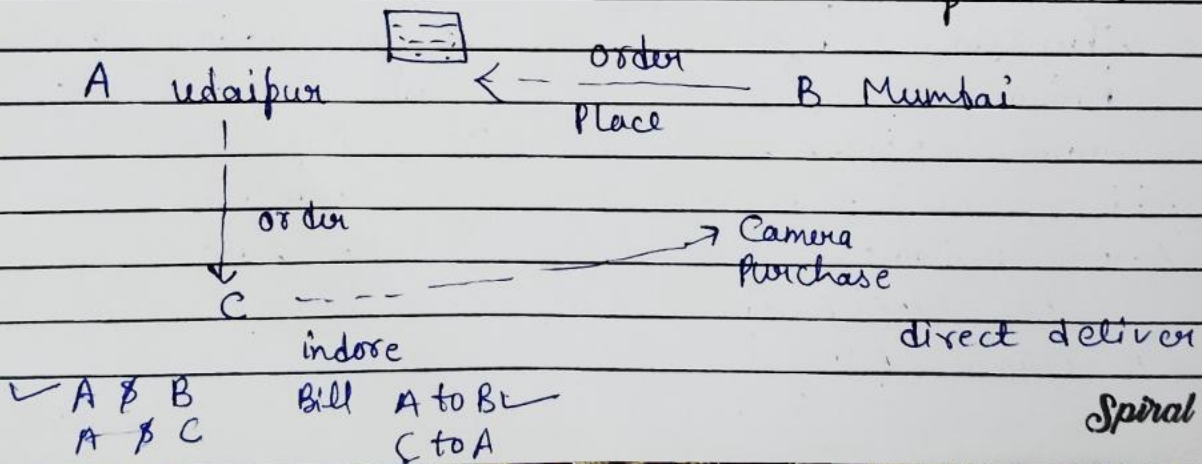
POS = Goods have been kept on Board.
(जहा में Goods चढाया गए होते हैं)

Eg Mumbai = POS

Train / flight / ship.

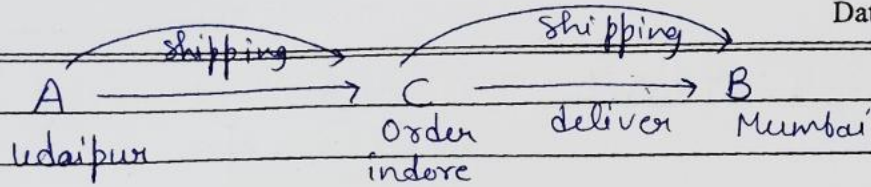


(vi) Bill to ship to Model (other than Through E-Commerce operator)



Billing → Kisi aur ke naam pe
 shipping → " " " "

Date.....



POS = location of 3rd party (the person who has given the instructions) (Jiski balne par goodi transfer hui uski place hogi wo POS)
 i.e. A of Udaipur

A & B Mumbai
 Udaipur

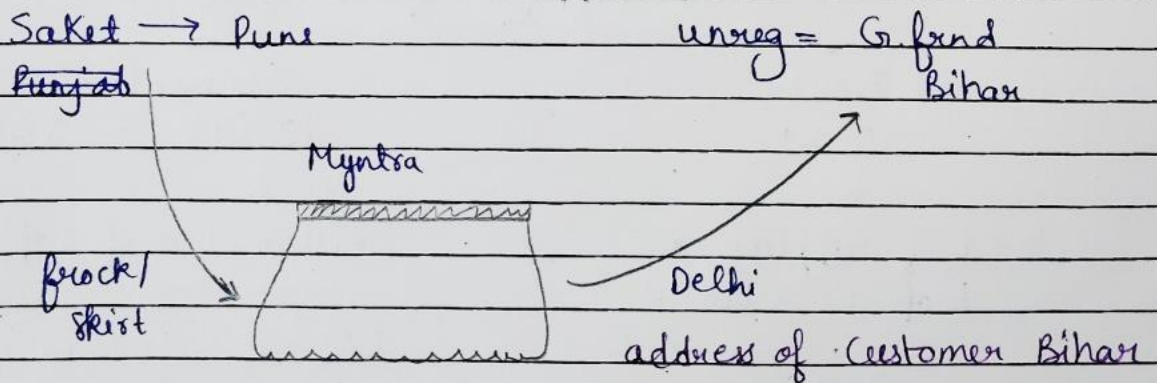
goods delivery terminate = B Mumbai

LOS
 A
 Udaipur

POS = Mumbai

POS = Location of the 3rd party
 • Given the instructions
 • Billing address

(vii) Bill to ship to Model (through E-Commerce operator)



location of supplier
 POS

Delhi }
 Bihar }

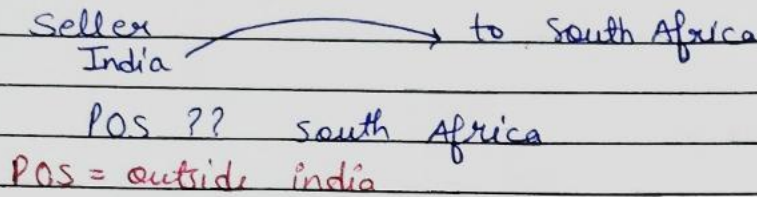
Pos ??
 inter state

LO Supplier } Sec 12
LO Receiver } Both India
If any outside India then Sec 13

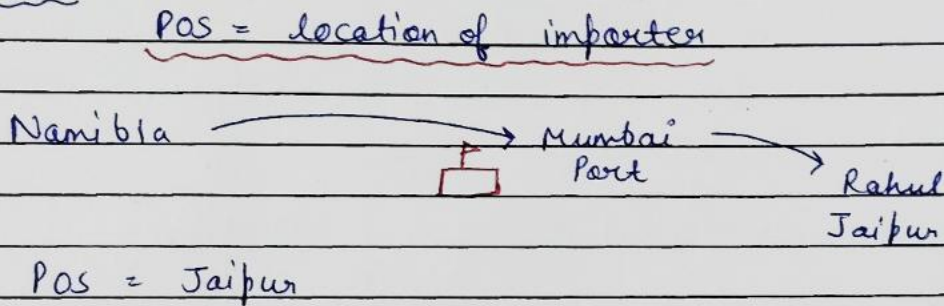
Date.....

Section 11 of IGST Act → Goods
Import & Export

(1) Export



(2) Import



(Main focus Service Receiver)
Reg @ UnReg

Place of Supplier of Service

