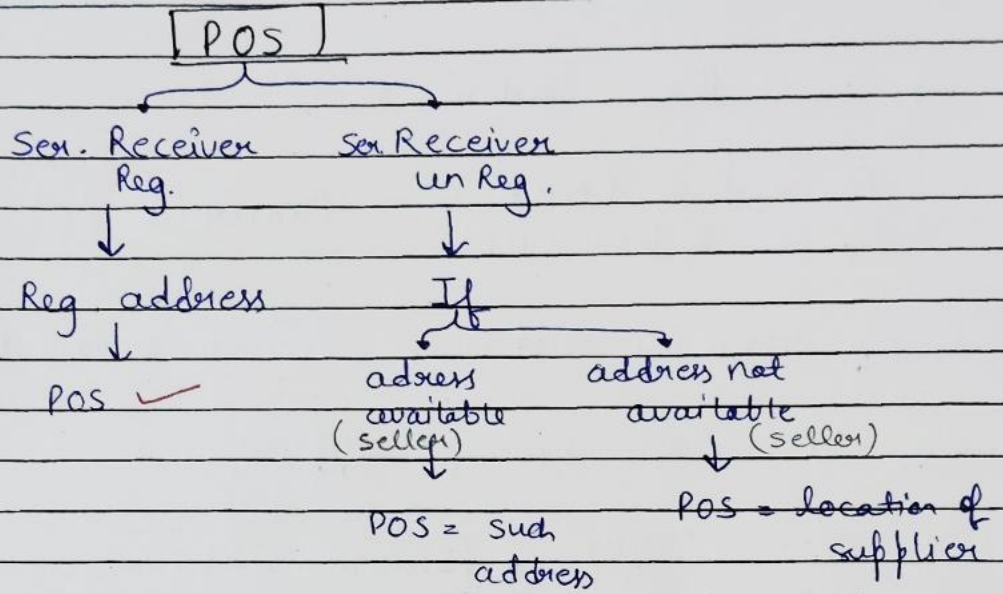


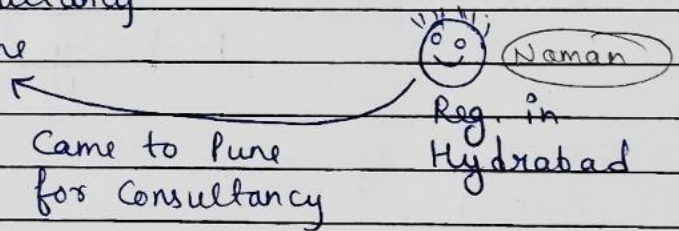
Section 12(2) General section.



Eg

Receiver Reg.

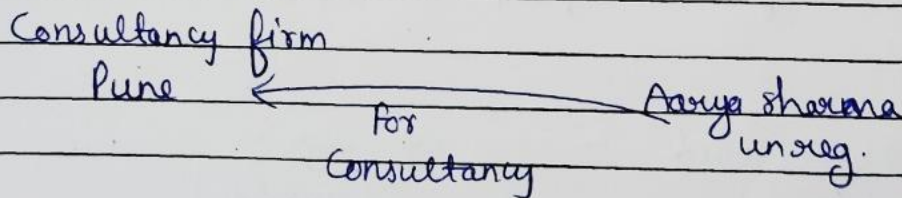
unique consultancy firm in Pune



POS = Hyderabad (because Rec. is Reg.d)

Eg

If Rec. address not Reg.



POS ??

(i) If Receiver address is of Indore & we have the address

POS = Indore

LOS = Pune (MH)

POS = Indore (MP)

Inter, IGST

(ii) If receiver address is not available

POS = location of supplier

LOS = Pune

POS = Pune

Indore, CGST + SGST

Section 12(3) Services relating to immovable property

① Interior designing

Architect

Vastu Consultancy

Pandit ji

Agent ke through book → Hotel./ Home.

POS = loc of Imm. prop.

②

shub hum abad.
(Pune)

→ agent
(Mumbai)

Hotel Book

Punjab
5 days

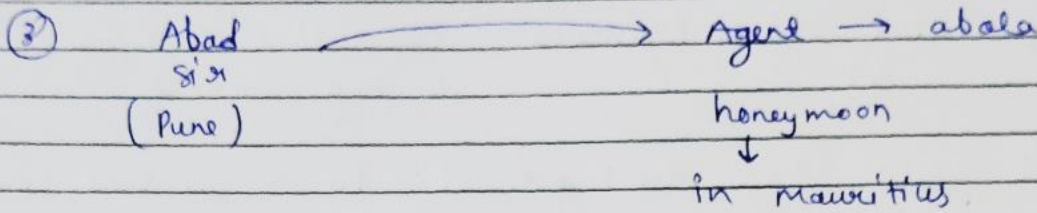
Kashmir
3 days

→ If immo property 24 24 24 24 24 24 24 24

Eg. Hotel booking agency

5 days Kashmir, 5 Days Pune

the proportionate distribute karna hoga Date.....



loc of supplier = India ✓

loc of Receiver = India ✓

Imm. Property = outside india ✓

Then POS is.

POS = loc of Receiver Pune ✓

Section 12(4)

- Beauty Parlour,
- Cosmetic surgery,
- Restaurants, Catering,
- Fitness

POS = Place of Performance (उत्पत्ति स्थल)

Section 12(5) Training provide

Service Receiver

Registered

POS = Reg. address

Service Receiver

Un Registered

POS = Location of training

~~Eg~~

Saxita Corporate Trainer Pune (MH)

appointed via

appointed by Tarent Ltd. Reg. in Mumbai

Says idhar jaha training do. (Tarent Ltd office)

To provide Training at Indore (MP)

Spiral

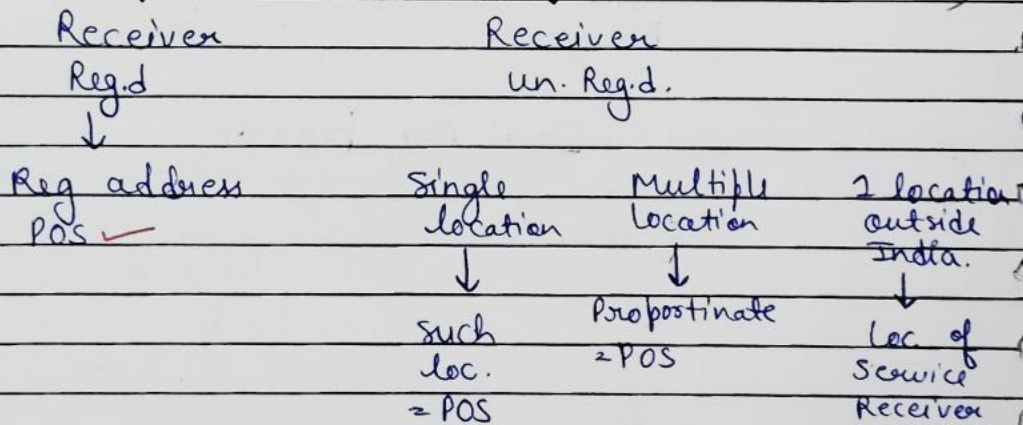
- If Torrent Ltd is Registered = POS = Mumbai
i.e. Reg. address
- If Torrent Ltd is unRegistered = POS = Indore (MP)
i.e = location of Providing Training.

Section 12(6) Admission to Events (going/attend the event)

POS = location of such event

Eg Movies / sports / Concerts etc → Tickets.

Section 12(7) Organization of Events (organise the event)



Eg Organiser is from Rajasthan Events Org. for.

Date.....

1st
Kapil sharma

(Reg in Mumbai)

If Receiver \rightarrow Reg.
Pos \rightarrow loc of Receiver.

2nd

Anubhav singh
Bassi.

(un. Reg.)

(from Chandigarh)

(I) Event at Punjab
Pos \rightarrow Mumbai \rightarrow Punjab

(II) Event at Punjab &
~~Mu~~
Chattisgarh
Punjab.
3 events &
⊕ Chattisgarh
2 events.

Pos \rightarrow Mumbai \rightarrow Both prop. Basis
(proportionate)

(III) Event at New York.
Pos \rightarrow Mumbai \rightarrow Pos = loc. of receiver.
'Chandigarh'

Section 12(8) Transportation Services goods

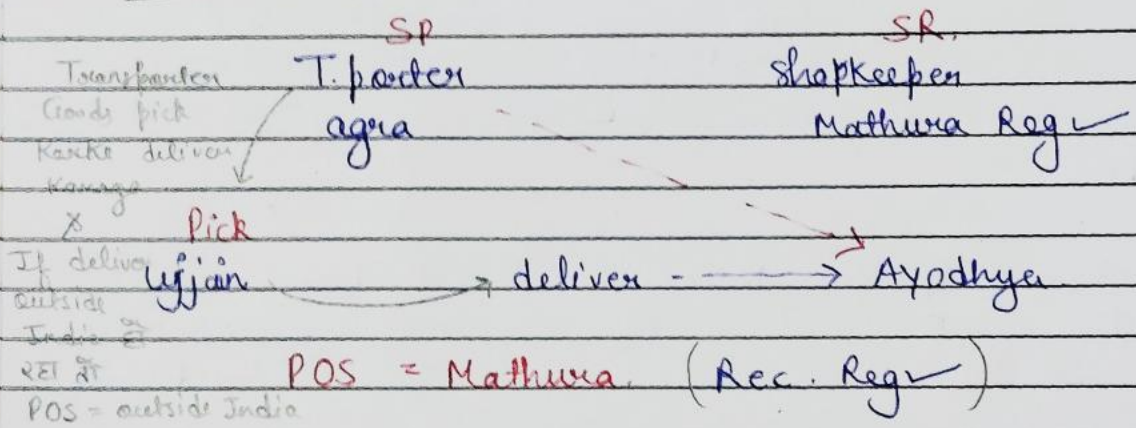
S. Receiver Registered

POS = Reg. address

S. Receiver unRegistered

where goods are handed over for Transportation.

Case 1



Case 2

In the above case shopkeeper is unreg. (UPEI REI Transporter ko bala tha Goods ko pick Karne)

where the goods are handed over for Transportation

POS = Ujjain

Section 12(9) Transportation of passenger

S. Receiver Reg.

POS = Reg address

SR un reg.

Case 1 = POS = Loc. of ~~embarkment~~ Embarkment

POS → Pune to shirdi

POS = Pune