

## IMPORTANT NOTE : 🌟

Jaha jaha sticky notes lage h  
wo sir ne class me nai  
likhwaya h I made it own so ,,

agar likhna ho apko to likhe ..  
otherwise skip it :)

Saath

Date 21/2/25 Lecture - 01.

\* Time value

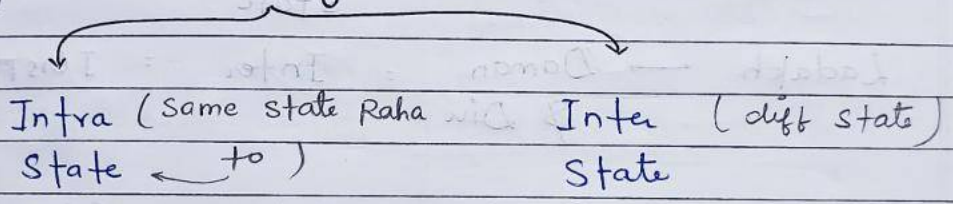
# chapter - 05

## \* Time value and place.

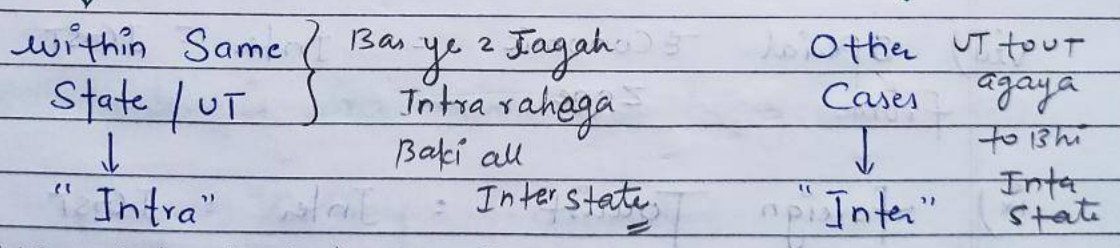
1. Place of Supply :-

	<u>CGST Act</u>	<u>IGST Act</u>
Section 7	Supply	Sec 7 Inter State
8	Composite & Mixed	8 Intra
9	Charging Sec.	9 Territorial waters.
10	Composition Levy.	
11	Exemption.	

2. Types of Supply.



## Location of Supplier and place of Supply.



- within states (Intra) → CGST + SGST
- " UT → CGST + UTGST
- Intra states → 13y Default IGST.

\* Location of Supplier and place of Supply.

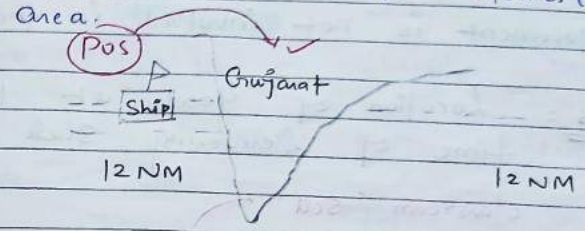
Examples :-

- i. MH → MH = Intra State = CGST + SGST
- ii. Laksha → Laksha = Intra State = CGST + UTGST  
DewEEP DewEEP
- iii) MH → Mp = Inter State = IGST
- iv) MH → Ladakh = Inter State = IGST
- v) Ladakh → Daman & Diu = Inter State = IGST
- vi) Delhi → Delhi = Intra State = CGST + SGST
- vii) Import / Export = Inter State = IGST
- viii) Special Economic Zone = Inter State = IGST  
from
- ix) Foreign Tourist ≤ 6m. = Inter State = IGST

\* Section - 9

Territorial waters.

The location of Supplier or place of Supplier will be the nearest Coastal area.



Pos = Nearest Coastal Area.

Lecture - 02  
24/2/25

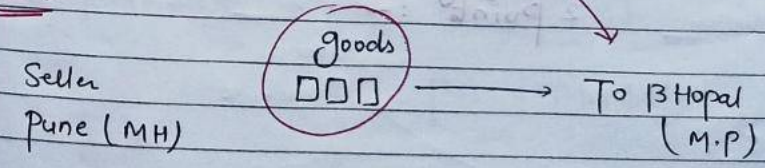
\* IGST Act (Section - 10)

Place of Supply of goods [ Domestic Supply ]  
(Pos)

a) Movement is involved in the goods.

Pos = Delivery terminate

Case 1.



Date 24/2/25

Pos = Bhopal.

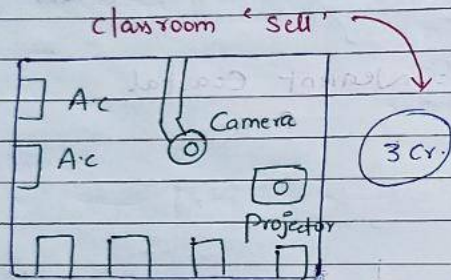
Location of Supplier (MH) } Inter = IGST  
P.O.S (MP)

Case II.

B.

**Movement is not involved in the goods.**

Pos = Location of goods at the time of Delivering such goods.



Classroom is in Delhi

• Electronics / Benches → Pos = Delhi

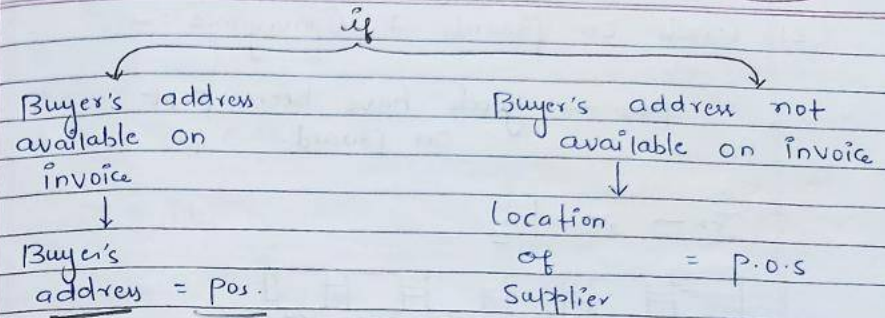
C. Buya of goods → **Unregistered.**

Not with standing the above  
2 points :-

Saathi

Date 24/2/25

Saathi



Ex → vijaya sales =   
Mumbai

Buyer's address not available  
Loc = P.O.S Mumbai

- Customer = Unregistered ✓
- Address = Tamilnadu ✓

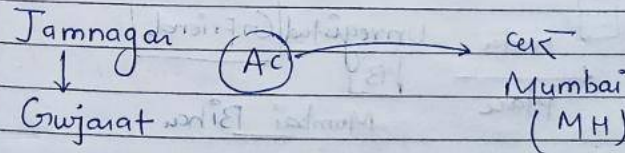
∴ Intra state ✓  
CGST + SGST

Add avail ✓      Pos Tamilnadu

Los Mumbai (MH) → Inter

d) Installation / Assembly of goods -

Pos = Installation / Assembly.



Pos = Mumbai

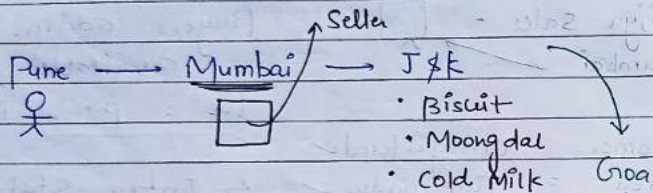
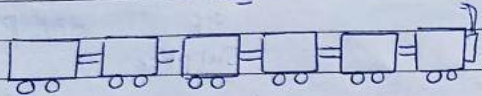
Date 24/2/25

goods bechne

e) Goods on Board a Conveyance :-

Pos → goods have been kept on Board.

Ex → Mumbai



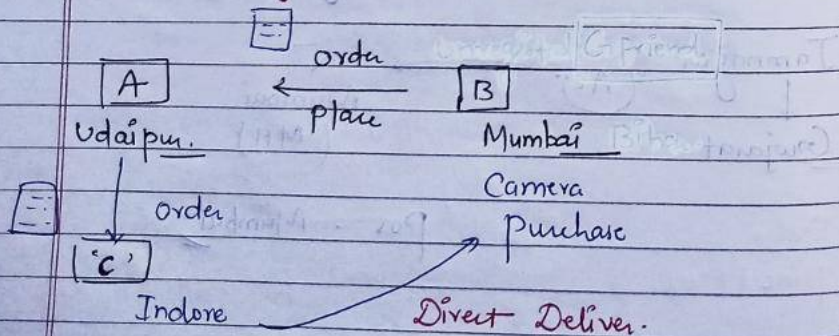
Chandigarh

Kanya Kumari

Jaha pe goods uss gadi Rakhe gaye.  
Pos = Mumbai me Rakha gaya ∴ Pos is Mumbai

f) Bill to ship to Model.

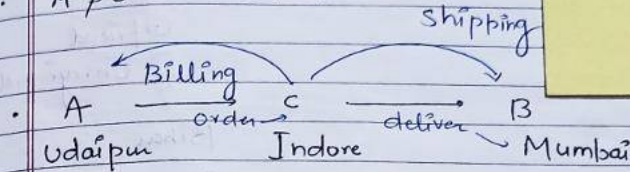
[Other than Through E-Commerce Operator]



Date / /

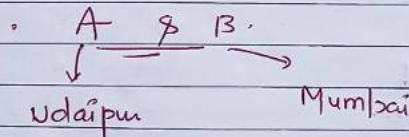
Bill

- A & B A to B
- A & C C to A



Pos = Loc. of 3rd party.  
Location

[The person who has given the instructions]  
i.e 'A'  
"Udaipur"



goods Delhi Teruminate = 'B'  
Mumbai.

Los 'A' Udaipur. Pos Mumbai

- Pos = Location of the 3rd party
- given the instructions /
- Billing address.

\* foreign tourist ko saman becha hai to "Intra state" & IGST applies.  
\* Foreign tourist Jo india me ghumne aye for Max 6m

• SEZ ko becha = Intra = IGST

Date \_\_\_/\_\_\_/\_\_\_

Section 12(2)

General

Section

Service

Receiver Registered

Reg address is Pos

Pos

unregistered

if

address available

Pos = Such address

add. not available

Pos = Location of Supplier

eg:-

Unique Consultancy firm in Pune.

Came to Pune for Consultancy.

Reg. in Hyderabad

Pos = Hyderabad [Because Receiver is Registered.]

\* if Receiver is unregistered

Consultancy firm Pune

for Consultancy Arya Unreg.

Date \_\_\_/\_\_\_/\_\_\_

Pos -> Pune

Case 1. if Receiver address is of Indore & we have the address.

Pos = Indore

Los = Pune (MH)

Pos = Indore (MP)

Inter.

IGST

Case 2. If receiver address is not available

Pos = Loc. of Supplier.

Los = Pune

Pos = Pune

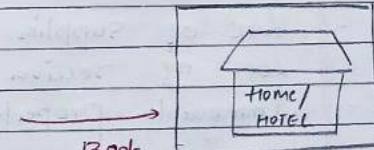
Inter = CGST

+ SGST

Case 3

+ 12(3) Services relating to immovable property

- Interior Designing
- Architect
- vastu Consultancy
- Pandit ji
- Agent



Loc. of

Pos = Immoveable Property

eg:-

Shubham (Pune)

Agent Mumbai

Hotel book

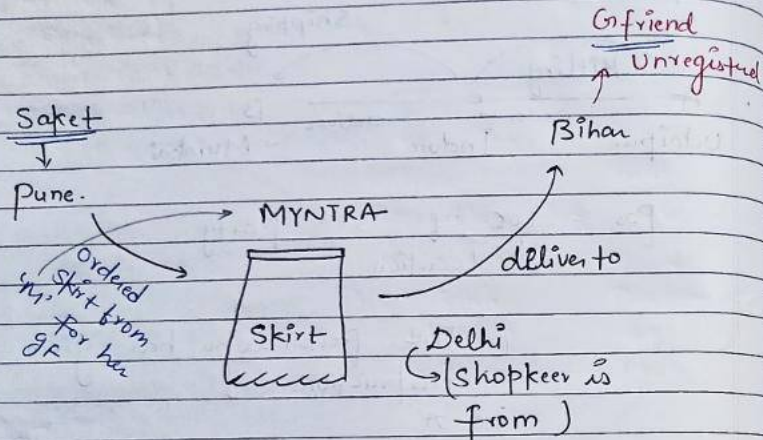
Pos = kedarnath

kedarnath

IMP

Date \_\_\_/\_\_\_/\_\_\_

★ Q.) Bill to ship to Model :-  
[Through E-Commerce Operator]



Juice name pe billing hai ie your pos

Pos → Bihaan  
↓  
address of Customer.

Losupplier → Delhi } Inter  
Pos → Bihaan } State

Date 25/2/25 Lecture - 03

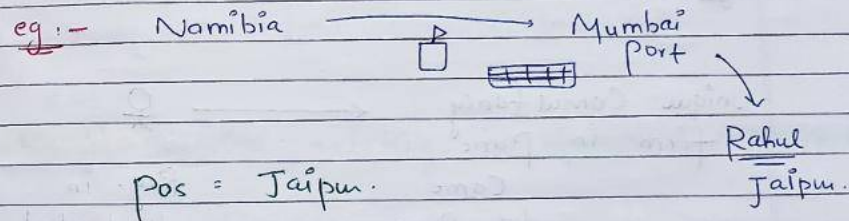
★ Section 11 of IGST Act.

Goods  
Import & Export

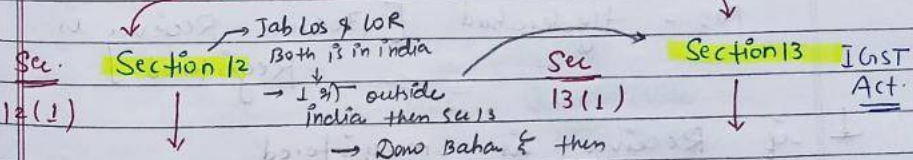
i) Export  
Seller India → to South Africa.

Pos? S. Africa.  
↓  
Outside India.

2. Import = Pos = Location of importer.



★ Place of Supply of Service. → Covers under IGST Act



Loc. of Supplier & Loc. of Receiver. Either Loc. of Supplier or, Loc. of receiver is outside India.