CHAPTER - 9

Place Of Supply

Determination of POS for SOG.

- **Sec 10** — POS for supply of Goods other than Imported or export Goods
  - **Sec10(1)**
    - (a) Supply involves movement of Goods by - Supplier or
      - Recipient or
      - any other person

      ⇓ POS = Location of goods where the movement of goods terminates
    - (b) Bill to Ship to — SOG on direction of third person

      ⇓ POS = Principal place of business of third person
    - (c) Supply does not involve movement of goods

      ⇓ POS = Location of goods at the time of delivery
    - (d) Where goods
      - assembled or
      - installed at site

      ⇓ POS = Place of such Installation or assembly.
    - (e) Goods are supplied on board a Conveyance

      ⇓ POS = Location of goods at which they are taken on Board.
  - **10(2)**

    ⇓ If POS cannot be determined by Sec10(1)

    ⇓ It shall be determined in such a manner as prescribed.
- **Sec-11** — POS for imported & Export goods
  - (a) Imported goods

    ⇓ POS = Location of importer
  - (b) Export goods

    ⇓ POS = Location outside India.

Determination of POS U/S 12(3) where Supply of service to I.P. located in more than one state or U.T.

⇓

Supply of services shall be treated as made in each of the respective states or U.T.

- If value for services separately collected or determined in terms of contract
  ⇓
  Apportionment shall be made on the basis of such value.

- If value for services is not separately collected or determined in terms of contract
  ⇓
  Apportionment shall be made as per Rule4 of IGST Rules, 2017.

  (i) Supply of services by way of lodging accomodation in Hotels, inn etc.

  - In normal case
    ⇓
    Basis of Apportionment = No. of nights stayed in such property

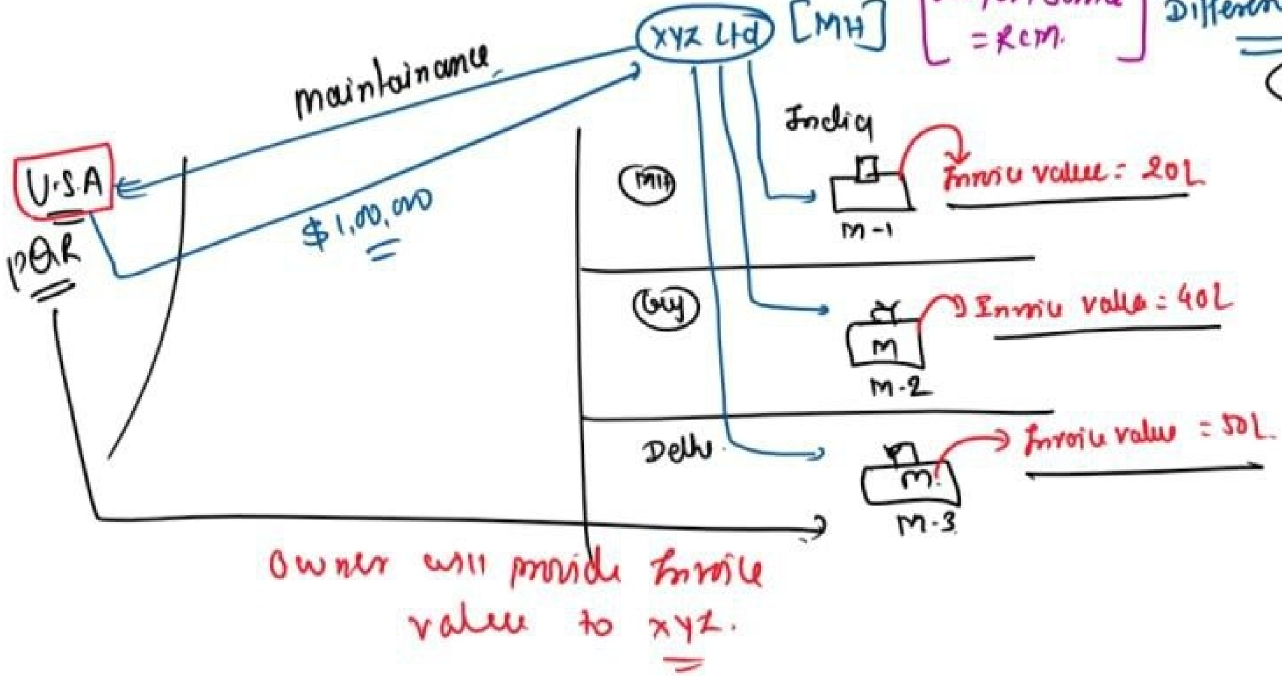
  - If single property is located in two or more contiguous State/U.T.

  (ii) In all other cases of Sec12(3) other than boat & vessels
  ⇓
  Basis of Apportionment = Area of immovable property lying in each state or U.T.

  (iii) In lodging accomodation in boat or vessels. & ancilliary services to it.
  ⇓
  Basis of Apportionment : time spent by the boat or vessels in each state or U.T.

  Note: It shall be determined on the basis of declaration made by service provider.

Sec 13(3) read with Rule 7.



[Import Service = RCM] Different goods

$1,00,000

RCM

20 : 40 : 50

MH = $ 18182. × Exchange Rate (Rule 34) [GAAP] CGST | SGST

Guj = $ 36363 × Exchange Rate [Rule 34] IGST

Delhi = $ 45455 × Exchange Rate [Rule 34 IGST.

Sec16 Zero rate Supply