

PLACE OF SUPPLY

MULTIPLE CHOICE QUESTIONS

- Every transaction will have to go through the test of provisions relating to the _____ in order to determine which tax is to be levied.**
 - Time of supply
 - Place of supply
 - Value of supply
 - All of the above
- What is the purpose of place of supply provisions?**
 - In case of cross-border transactions, to determine whether tax is to be levied on a particular transaction.
 - In the case of domestic transactions, to determine whether a particular transaction is an inter-state supply or an intra-State supply.
 - Both (a) and (b)
 - Neither (a) nor (b)
- "Place of business" means :**
 - A place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both.
 - A place where a taxable person is engaged in business through an agent, by whatever name called.
 - A place where a taxable person maintains his books of account.
 - All of the above.
- Which is not a characteristic of "Fixed Establishment"?**
 - A sufficient degree of permanence.
 - Suitable structure in terms of human and technical resources to supply services.
 - Temporary presence of staff by way of a short visit at a place.
 - A place other than the registered place of business.
- Mr. X with registered place of business in Delhi and having other fixed establishments at Jaipur, Agra, Bharatpur enters into agreement with Mr. Y in Delhi for IT solutions for his offices. The services are received in Delhi and then the same is utilised by all the other offices. What is the location of the recipient of service in this case?**
 - Delhi
 - Jaipur

- (c) Agra
- (d) Bharatpur

6

Mr. X with registered place of business in Delhi and having other fixed establishments at Jaipur, Agra, Bharatpur enters into agreement with Mr. Y in Delhi for IT solutions for his offices but the service is received in Jaipur and then the same is utilised by all the other offices. Determine location of recipient.

- (a) Delhi
- (b) Jaipur
- (c) Agra
- (d) Bharatpur

7. Provisions of section 10 of the IGST Act, 2017 for determination of place of supply of goods are applicable in case of _____.

- (a) goods imported into India.
- (b) domestic transactions of goods i.e., within India.
- (c) goods exported from India.
- (d) goods supplied to SEZ developer/units.

8. Where supply involves movement of goods, place of supply shall be _____.

- (a) Location of the supplier of goods.
- (b) Location of the recipient of goods.
- (c) Location of the goods at the time at which the movement of goods terminates for delivery to the recipient.
- (d) Location at which such goods are handed over for their transportation.

9. A Ltd. of Delhi places order to XYZ Ltd. of Bhopal for supply of certain goods. The price quoted by XYZ Ltd. being inclusive of freight, XYZ Ltd. sent the goods to A Ltd. The delivery of goods is taken by A Ltd. at

Gurugram. Determine the place of supply of goods.

- (a) Location of the supplier, as the supplier is a registered person, i.e. Bhopal
- (b) The location of the recipient as the recipient is a registered person i.e. Delhi
- (c) The location of the goods at the time at which the movement of the goods terminates, i.e. Gurugram.
- (d) Location of the supplier as the price is inclusive of freight i.e. the transportation is responsibility of the supplier, i.e. Bhopal

10. A Ltd. of Delhi places order to XYZ Ltd. of Bhopal for supply of certain goods. A Ltd. arranges for the transportation of goods and the goods are delivered to him by the transporter at his place in Delhi. Determine the place of supply if payment is made by A Ltd. for the said supply in Mumbai.

- (a) Location of the recipient as the transportation is the responsibility of the recipient, i.e. Delhi.
- (b) The location of the supplier.
- (c) Place where payment of the said supply is made i.e. Mumbai.
- (d) The location of the goods at the time at which the movement of the goods terminates, i.e. Delhi.

11. Where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, place of supply shall be _____.

- (a) Location of the supplier of goods.
- (b) Location of the principal place of business of third person.



- (c) Location of the goods where the movement of goods terminates for delivery to the recipient.
- (d) Location at which such goods are handed over for their transportation.

12. **What is the place of supply of goods, where supply does not involve movement of goods?**

- (a) Location of the supplier of goods.
- (b) Location of the recipient of goods.
- (c) Location of such goods at the time of delivery to the recipient.
- (d) Place where payment is made in respect of such supply.

13. **Mr. X (unregistered Person) residing in Rajasthan has gone on tour to Kerala. He purchased famous spices from a shop in Kerala. He has provided his address of Rajasthan to the shopkeeper and shopkeeper dispatched the goods to his address and recorded the same in invoice issued to Mr. X . He has made the payment of the spices from his bank account of maintained in Karnataka state where he was working earlier. The Place of supply of such goods will be _____**

- (a) Location of supplier i.e. Kerala
- (b) Location of is location as per address of unregistered person recorded in the invoice i.e. Rajasthan
- (c) The place of bank account through which payment is made i.e. Karnataka
- (d) Since supply is made to unregistered person the place of supply can be Kerala or Rajasthan as per choice of the supplier

14. **Mr. A (unregistered person) located in Rajasthan places an order on an e-commerce platform (registered in Delhi)**

for supply of a mobile phone, which is to be delivered at an address located in Madhya Pradesh . Mr. A, while placing the order on the e-commerce platform, provides the billing address located in Rajasthan state. The payment is received by E-commerce operator in New Delhi. The e-commerce operator records the delivery address in the invoice issued to Mr. A In such a scenario, what would be the place of supply of the said supply of mobile phone?

- (a) Location of supplier i.e. Delhi
- (b) Location as per delivery address of unregistered person recorded in the invoice i.e. Madhya Pradesh
- (c) The place of bank account through which payment is received i.e. New Delhi
- (d) The location of unregistered person i.e. Rajasthan

15. **Determine the place of supply of goods, where goods are assembled or installed at site.**

- (a) Location of the supplier of goods.
- (b) Place of such installation or assembly.
- (c) Location of the recipient of goods.
- (d) Place where payment is made in respect of such supply.

16. **Where goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, place of supply shall be _____ .**

- (a) Location at which such goods are taken on board.
- (b) Location of the destination of such journey
- (c) Location of the first scheduled point of departure of that conveyance for the journey.

(d) Location of the recipient.

17. Kailash Traders, a dealer in furniture, located in Maharashtra, receives an order from Ghanshyam Traders, also located in Maharashtra. The order is for the supply of 250 Chairs, with an instruction to ship the Chairs to Prime Hardwares, located in Tamil Nadu. Prime Hardwares is a customer of Ghanshyam Traders. What will be the place of supply of goods as per Section 10(1)(b) of CGST Act, 2017?

- (a) Location of the supplier i.e., Maharashtra
- (b) Location of the recipient i.e., Tamil Nadu
- (c) Location of the third person (being Ghanshyam traders) i.e., Maharashtra
- (d) Location at which such goods are handed over for their transportation i.e. Maharashtra

18. Mr. A located in Chennai places order on Mr. B of Chennai for installation of a machinery at his factory in Delhi. Mr. B procures the various parts of the machinery from different cities of Rajasthan and arranges for installation of the same in A's factory at Delhi. Determine the place of supply of machine.

- (a) Location of the supplier i.e., Chennai
- (b) Place of such installation or assembly i.e., Delhi
- (c) Location of the recipient i.e., Chennai
- (d) Place from where different parts are procured.

19. Jet Airlines sells various products like watches, artificial jewellery, packaged foods etc. to its passengers on board during the flight. The flight originates from Jaipur, halts at Mumbai and finally lands in Chennai. What would be the place of

supply of such products?

- (a) Jaipur
- (b) Chennai
- (c) Location where goods were taken on board
- (d) Location where passengers buying goods disembark

20. X Ltd. of Delhi entered into contract with the airlines authority for the supply of food packets to the passengers flying on Delhi - Bengaluru route. Aircraft commenced the journey from Delhi. The goods were loaded on board the aircraft in Jaipur. Determine the place of supply of goods.

- (a) Location of the supplier i.e. Delhi
- (b) Location where such goods are taken on board i.e. Jaipur
- (c) Location of the first scheduled point of departure of that conveyance for the journey i.e. Delhi
- (d) Location of the destination of journey i.e. Bengaluru

21. Mr. A of Indore leased his forklift machine to Mr. B of Delhi. After paying rent for 10 months, Mr. B requested Mr. A to sell him this forklift machine for ₹ 10 lakhs. Mr. A agreed for such sale. The payment for the said supply was made from bank account of Mr. B in Mumbai. Determine the place of supply of the goods.

- (a) Since there is no movement of goods, Location of the machine at the time of such sale will be the place of supply of goods i.e. Delhi
- (b) The location of the supplier is the place of supply of goods as the supplier is a registered person i.e. Indore



- (c) Location of the recipient is the place of supply of goods as the recipient is a registered person i.e. Delhi
- (d) Place from where the payment is made i.e. Mumbai.

22. A Ltd., registered in Jaipur leased its machine to B Ltd. registered in Delhi. B Ltd. was using the machine at Gurgaon. After paying the rent for 9 months, B Ltd., purchased the same from A Ltd. for ₹ 10 lakhs. The payment for the said supply was made from bank account of B Ltd. in Mumbai. Determine the place of supply of the goods.

- (a) Though the machine is put to use in Gurgaon, since the recipient is registered in Delhi, the place of supply of goods shall be Delhi.
- (b) Since there is no movement of goods, the location of the goods at the time of sale shall be the place of supply of goods i.e. Gurgaon.
- (c) The location of the supplier is the place of supply of goods as the supplier is a registered person i.e. Jaipur.
- (d) Place from where the payment is made i.e. Mumbai.

23. Mr. A of Pune placed an order on Mr. X of Mumbai for installation of machinery at his factory in Ahmedabad. Mr. X procured the parts of the machinery from different states but the major part (in terms of value and volume) being bought from Delhi. The various parts were brought to A's factory at Gujarat and assembled there. Determine the place of supply of goods.

- (a) The place of supply of goods will be the location of the registered supplier i.e. Pune.
- (b) The place of supply of the goods shall be the place from where the major part

of the machine was acquired i.e. Delhi.

- (c) The place of supply of goods shall be the location of the registered recipient i.e. Mumbai.
- (d) The place of supply of goods shall be the place where the goods are assembled i.e. Ahmedabad (Gujarat).

24. X Ltd. of Delhi entered into contract with the airline's operator of Mumbai for the supply of food packets to the passengers flying on Jaipur-Delhi-Bengaluru route. The Aircraft commenced the journey from Jaipur and the food packets were loaded on board the aircraft at Delhi. Determine the place of supply of goods.

- (a) The place of supply of goods will be the location of the registered supplier i.e. Delhi.
- (b) The place of supply of the goods shall be the registered place of the recipient i.e. Mumbai.
- (c) The place of supply of goods shall be the place of loading the goods on board the aircraft i.e. Delhi.
- (d) The place of supply of goods shall be the place where the journey ends i.e. Bengaluru.

25. Are imports chargeable under GST laws —

- (a) No, as custom duties are leviable on imports.
- (b) Yes, all imports are deemed as inter-state supplies and IGST is leviable in addition to Custom duties.
- (c) No, they have been exempted.
- (d) They are 'zero rated supplies'.

26. XYZ Ltd. of Jaipur exported certain goods to PQR Inc of US. The goods were exported through vessel from Mumbai port to US

port. Determine the place of supply of goods.

- (a) Location outside India i.e. US
- (b) Location of exporter i.e. Jaipur
- (c) Location where goods were loaded on board the vessel for onward journey i.e. Mumbai
- (d) None of the above.

27. Where goods are imported into India, place of supply shall be _____.

- (a) Location of the exporter
- (b) Location of the importer
- (c) Location where delivery of goods was taken
- (d) Location at which such goods are taken on board

28. Where goods are exported from India, place of supply shall be _____.

- (a) Location outside India
- (b) Location of the importer
- (c) Location where delivery of goods was taken.
- (d) Location at which such goods are taken on board.

29. XYZ Ltd. of Jaipur imported certain goods from PQR Inc of US. The goods were imported through vessel from US port and delivery of goods was taken at Mumbai Port. Determine the place of supply of goods.

- (a) Location of exporter i.e. US
- (b) Location of importer i.e. Jaipur
- (c) Location where delivery of goods was taken i.e. Mumbai port
- (d) Location at which such goods are taken on board i.e. US port

30. Provisions of section 12 of the IGST Act, 2017 in relation to place of supply of services are applicable in case _____.

- (a) where the location of supplier of services and the location of the recipient of services is outside India.
- (b) where the location of the supplier of services and the location of the recipient of services is in India.
- (c) where the location of the supplier of services is outside India but the location of the recipient of services is in India.
- (d) where the location of the supplier of services is in India but the location of the recipient of services is outside India.

31. Tip Top Ltd. of Delhi, engaged in providing house cleaning services entered into an agreement with the residents of Park View Apartments of Rajapark Jaipur, to provide cleaning services at each one's residence. Determine the place of supply of services where the residents are not registered under the CGST Act, 2017. The payment is made in the bank account of Tip Top Ltd. maintained in Mumbai.

- (a) Place where the supplier is registered i.e. Delhi.
- (b) The location of the recipient i.e. Jaipur (as address of the recipients is available).
- (c) Place where service is rendered i.e. Jaipur.
- (d) Place where payment is received by Tip Top Ltd i.e. Mumbai.

32. What is the place of supply of service provided in relation to immovable property, where the location of immovable property is outside India and the supplier



of service and recipient of service are in India?

- (a) Location at which the immovable property is located or intended to be located
- (b) Location of the supplier
- (c) Location of the recipient
- (d) Place where payment is received for such service

33. What is the place of supply of services provided in relation to Restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery where the supplier of service and recipient of service are in India?

- (a) Location of the supplier
- (b) Location where the services are actually performed
- (c) Location of the recipient
- (d) Place where payment is received for such service

34. Place of supply of service provided in relation to training and performance appraisal to a registered person, where the supplier of service and recipient of service are in India, shall be _____.

- (a) Location of the supplier
- (b) Location of the registered person
- (c) Location where the services are actually performed
- (d) Place where payment is received for such service

35. What shall be the place of supply of service provided in relation to training and performance appraisal to a person other than a registered person, where the supplier of service and recipient of service

are in India.

- (a) Location of the supplier
- (b) Location of the recipient
- (c) Location where the services are actually performed
- (d) Place where payment is received for such service

36. Place of supply of service provided by way of admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto, where the supplier of service and recipient of service are in India, shall be _____.

- (a) Location of the supplier
- (b) Place where the event is actually held
- (c) Location of the recipient
- (d) Place where payment is received for such service

37. Where the supplier of service and recipient of service are in India, the place of supply of service provided by way of organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition, celebration or similar events to a registered person, shall be _____.

- (a) Place where payment is received for such service
- (b) Place where the event is actually held
- (c) Location of the supplier
- (d) Location of such registered person.

38. Determine the place of supply of service by way of organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair,

exhibition, celebration or similar events to an unregistered person where event is held in India and service is provided by the supplier of service located in India to unregistered recipient of service in India.

- (a) Location of the recipient
- (b) Location of the supplier
- (c) Place where the event is actually held
- (d) Place where payment is received for such service

39. XYZ Ltd of registered in Rajasthan availed services from Udan-Khatola of Delhi in respect of transportation of goods by air from Jaipur to Dubai. The place of supply of services shall be —

- (a) place where the goods are handed over for their transportation i.e. Jaipur
- (b) the location of the supplier of services i.e. Delhi
- (c) the destination of goods i.e. Dubai
- (d) the location of the recipient of services i.e. Rajasthan

40. Vipul Spares (P) Ltd., located and registered in Punjab, supplied spare parts (FOB basis) to Mr. Tejas Bhattad, an unregistered person, located in Rajasthan. Mr. Tejas Bhattad booked the courier himself with Madhuram Courier (P) Ltd., registered in Delhi for delivery in Rajasthan. Madhuram Courier(P) Ltd. picked up the goods from Punjab and delivered the courier in Rajasthan while passing through the State of Haryana. Determine the place of supply of service provided by Madhuram Courier (P) Ltd. to Mr. Tejas Bhattad:

- (a) Punjab
- (b) Delhi
- (c) Rajasthan
- (d) Haryana

41. A Mumbai based event manager organizes an event in Hyderabad. It allows admission to the employees of Bengaluru based company in said event. Determine the place of supply under IGST Act, 2017.

- (a) Location of the supplier i.e. Mumbai
- (b) Place where the event is held i.e. Hyderabad
- (c) Location of the recipients i.e. Bengaluru
- (d) None of the above

42. An unregistered person of Jaipur travelling by bus on a single ticket from Mumbai to Goa and back to Mumbai. Determine the place of supply under IGST Act, 2017.

- (a) Goa
- (b) Mumbai
- (c) Mumbai and for return journey Goa
- (d) Goa and for return journey Mumbai

43. M/s. ABC Associates a firm of chartered accountants registered in Pune (Maharashtra) provides consultancy services to XYZ Ltd. of registered in Ahmedabad (Gujarat) with respect to a matter concerning their factory at Surat (Gujarat). Determine the place of supply under the GST laws.

- (a) Place where the supplier is registered i.e. Pune (Maharashtra)
- (b) Place where service is used i.e. Surat (Gujarat)
- (c) The location of the registered recipient i.e. Ahmedabad (Gujarat)
- (d) None of the above.

44. M/s. Pawan Hans, builders of Mumbai, has acquired land in Jaipur for construction of a mall. They hire the services of M/s ABC associates, a firm of engineers registered in Delhi to provide consultancy with respect



to the construction work. The advance payment on account of the said service is made in Bhopal. Determine the place of supply of service.

- (a) The place where the immovable property is located or intended to be located i.e. Jaipur
- (b) Place where the supplier is located i.e. Delhi
- (c) The location of the registered recipient i.e. Mumbai
- (d) Place of payment i.e. Bhopal

45. Mr. X of Bengaluru performed the marriage of his daughter, the event being held in Jaipur. Hotel Marriott of Jaipur was booked for the accommodation of the guests for 3 days. Determine the place of supply of service by the hotel in this case.

- (a) Since Mr. X is unregistered, but his address being available with the hotel the place of supply is location of the recipient i.e. Bengaluru
- (b) Place where the supplier is registered i.e. Jaipur
- (c) Location of the immovable property i.e. Jaipur
- (d) The location of each such guest

46. Mr. A of Ahmedabad booked the Hotel Rambagh palace in Jaipur for the marriage of his daughter. Along with the hotel, decoration and beautician were also provided. Determine the place of supply of service with respect to accommodation for marriage and also find the place of supply of service of decorators and beautician.

- (a) The place of supply of services with respect to accommodation shall be the place where the immovable property is located i.e. Jaipur and the place of supply of services with respect to

decorators and beautician shall also be the place of immovable property in Jaipur as these are ancillary to the main service that is, organizing the marriage.

- (b) The place of supply of services with respect to accommodation shall be the place where the immovable property is located i.e. Jaipur and the place of supply of service relating to decoration shall be the location of the registered supplier i.e. Jaipur and with respect to beautician it shall be the place of location of the recipient i.e. Ahmedabad
- (c) The place of supply of services in respect of all the three services shall be the location of the registered recipient i.e. Ahmedabad
- (d) The place of supply of services with respect to accommodation and decoration shall be the place where the immovable property is located i.e. Jaipur and the place of supply of service with respect to beautician shall be the place of location of the supplier i.e. Jaipur

47. ABC Ltd. of Delhi entered into contract with the tour operators XYZ Ltd. of Mumbai to send their employees on a holiday to Kerala. The tour operators entered into agreement with their partners in Chennai who booked the house boats in Kerala for the employees. Determine the place of supply with respect to the accommodation service.

- (a) Location of the recipient i.e. Delhi
- (b) Location of the house boat i.e. Kerala
- (c) Location of the tour operators i.e. Mumbai
- (d) Location of suppliers i.e. Chennai

48. M/s. ABC registered in Mumbai, hired the services of M/s. PQR, a firm of architects of Kolkata for designing their office building in New York. M/s. ABC charged IGST which was objected by M/s. PQR contending that since the place of supply of service is in relation to immovable property therefore, the place of supply shall be the location of the immovable property or the place where the immovable property is intended to be located. In this case, since the building is intended to be located in US, therefore the place of supply of service shall be outside India i.e. US and therefore, not liable to GST. Is this contention correct? Give reasons.

- (a) Yes, the contention is right as the place of supply shall be the place of location of the immovable property i.e. US.
- (b) No, it is incorrect contention. The place of supply shall be the place of location of the registered supplier i.e. Kolkata.
- (c) No, the contention is incorrect. In case where the property is located or intended to be located outside India, the place of supply of service in relation to immovable property shall be the location of the recipient i.e. Mumbai.
- (d) The general rule shall apply and the place of supply shall be the location of the registered person in case the supply of service is made to a registered person i.e. Mumbai.

49. Mr. A of Jaipur entered into a lease agreement with Mr. B of Jaipur whereby he leased out his agricultural farm in Nagpur to Mr. B. Determine the place of supply of service.

- (a) Since the supplier of service and the recipient of service both are in Jaipur, therefore, the place of supply of service shall also be Jaipur.

- (b) Though the supplier and the recipient are both located in Jaipur, but since the service provided is by way of grant of rights of immovable property therefore, the place of supply shall be the place of location of the immovable property i.e. Nagpur.
- (c) The place of supply shall be the registered place of the supplier i.e. Jaipur.
- (d) The place of supply shall be the registered place of the recipient i.e. Jaipur.

50. Where the supplier of service and recipient of service are in India, Service provided by way of transportation of goods, including by mail or courier to a person other than a registered person, place of supply shall be _____.

- (a) Location of the recipient
- (b) Location of the supplier
- (c) Location at which such goods are handed over for their transportation
- (d) Location of the destination of such goods

51. Where the supplier of service and recipient of service are in India, service provided by way of transportation of goods, including by mail or courier to a registered person, place of supply shall be _____.

- (a) Location of the registered person
- (b) Location of the supplier
- (c) Location at which such goods are handed over for their transportation
- (d) Location of the destination of such goods

52. Where the supplier of service and recipient of service are in India, the place of supply of service provided by way passenger



transportation to a registered person shall be _____.

- (a) Location of the supplier.
- (b) Location of the registered person.
- (c) Place where the passenger embarks on the conveyance for a continuous journey.
- (d) Location of the destination of such passenger.

53. Where the supplier of service and recipient of service are in India, the place of supply of service provided by way passenger transportation to a person other than registered person shall be _____.

- (a) Location of the registered person
- (b) Location of the supplier
- (c) Location of destination of such passenger
- (d) Place where the passenger embarks on the conveyance for a continuous journey

54. What is the place of supply in case of service on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, where the supplier of service and recipient of service are in India?

- (a) Location of the first scheduled point of departure of that conveyance for the journey.
- (b) Place where the passenger embarks on the conveyance for a continuous journey.
- (c) Place where the passenger disembarks his continuous journey.
- (d) Location of where payment is made for such service.

55. Where the supplier of service and recipient of service are in India, in case of

telecommunication services provided by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna, place of supply shall be _____.

- (a) Location of billing address of the recipient of services on the record of the supplier of services.
- (b) Location where the telecommunication line, leased circuit or cable connection or dish antenna is installed for receipt of services.
- (c) Location of the recipient of service.
- (d) Location of the supplier of service.

56. Where the supplier of service and recipient of service are in India, in case of mobile services or internet services, when will the place of supply of service be the location of the billing address of the recipient of services?

- (a) In case where such services are provided on pre-paid basis.
- (b) In case where such services are provided on post-paid basis.
- (c) In case where such service is availed through internet banking.
- (d) In case where such services are provided by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna.

57. What is the place of supply of telecommunication service by way of mobile connection for telecommunication and internet services and direct to home television service are provided on pre-paid basis, if such pre-paid service is availed or recharge is made through internet banking or other electronic mode of payment, where the supplier of service and recipient of service are in India?

- (a) Location of billing address of the recipient of services on the record of the supplier of services.
- (b) Address of the selling agent or re-seller or distributor as per the record of the supplier.
- (c) Location where such pre-payment is received.
- (d) Location of the recipient of service on the record of supplier of service.

Chp Sep 25

58. What is the place of supply of telecommunication service by way of mobile connection for telecommunication and internet services and direct to home television service are provided on pre-paid basis through voucher or any other means, by any person to the final subscriber?

- (a) Location of billing address of the recipient of services on the record of the supplier of services.
- (b) Address of the selling agent or re-seller or distributor as per the record of the supplier.
- (c) Location where such pre-payment is received, or such vouchers are sold.
- (d) Location of the recipient of service on the record of supplier.

59. What is the place of supply of telecommunication service by way of mobile connection for telecommunication and internet services and direct to home television service are provided on pre-paid basis through voucher or any other means, through a selling agent or a re-seller or a distributor of SIM card or re-charge voucher?

- (a) Location of billing address of the recipient of services on the record of the supplier of services.
- (b) Address of the selling agent or re-seller

or distributor as per the record of the supplier.

- (c) Location where such pre-payment is received or such vouchers are sold.
- (d) Location of the recipient of service on the record of supplier.

60. In case of banking and other financial services, including stock broking service provided by supplier located in India to any person located in India, place of supply shall be _____ .

- (a) Location of the recipient of service on the record of the supplier of service.
- (b) Location of the supplier of services if the location of the recipient of services is not on the records of the supplier.
- (c) Either (a) or (b)
- (d) Neither (a) nor (b)

61. Mr. R, a resident of Delhi, holds an account in ICICI Bank in Delhi. Mr. R goes to Jaipur for work. During his visit to Jaipur he takes certain services relating to his account from ICICI bank in Jaipur in relation to some transaction to be carried out at Mumbai. What will be place of supply in this case?

- (a) The place of supply shall be Delhi.
- (b) The place of supply shall be Jaipur.
- (c) The place of supply shall be Mumbai
- (d) None of the above

62. Determine the place of supply in case of insurance services provided by supplier located in India to an unregistered person located in India.

- (a) Location of the supplier of services.
- (b) Location where such services are rendered.
- (c) Location of such unregistered person.



- (d) Location of the recipient of service on records of the supplier of service.
63. Determine the place of supply in case of advertisement services to the Central Government, a State Government, a statutory body or a local authority meant for the States or Union territories identified in the contract or agreement.
- (a) Location of the supplier of services
- (b) Location where such services are rendered
- (c) Location in each of such States or Union territories where services are provided
- (d) Location of the recipient of service
64. Determine place of supply in the following case : The contractor M/s. ABC of Pune sub-contracted the work of construction of the building at Delhi to M/s. XYZ of Mumbai, to complete the work as per the drawing and design of the Architect.
- (a) Location of the immovable property i.e. Delhi
- (b) Location of the main contractor i.e. Pune
- (c) Location of the sub-contractor i.e. Mumbai
- (d) None of the above.
65. Determine place of supply in the following case: ABC Ltd. of Mumbai, hires Arch Ltd. a professional firm of Delhi to design its office in Canada. The payment is made in bank account of the Arch Ltd. in Jaipur -
- (a) Location of the supplier of service i.e. Delhi
- (b) Location of the recipient of service i.e. Mumbai
- (c) Location of the immovable property i.e. Canada
- (d) Place where the payment is made i.e. Jaipur
66. XYZ Ltd. of Delhi (unregistered person) has entered into a contract with ASL Training Ltd. of Mumbai for training and performance appraisal of its employees. Training was provided at Dehradun Training Centre of ASL Training Ltd. Determine the Place of supply of services. The payment in respect of the said service is made from Chennai.
- (a) Location of the recipient i.e. Delhi
- (b) Place where the training was provided i.e. Dehradun
- (c) Location of the supplier of service i.e. Mumbai
- (d) Place from where the payment is made i.e. Chennai
67. Manish an unregistered Indian fashion designer in Delhi hosts a fashion show at Canada. Manish receives the services of ABC Ltd. of Mumbai for organizing the event. The payment of the said service is made by Manish in Canada. Determine the place of supply of services provided by ABC Ltd.
- (a) Place where the supplier is registered i.e. Mumbai
- (b) Place where the event is held i.e. Canada
- (c) Location of the recipient of service i.e. Delhi
- (d) Place where payment is made.
68. ABC Goods transportation agency located in Delhi provides services to PQR Ltd. registered in Gurgaon. A consignment of new motorcycles from the factory of PQR Ltd. in Gurgaon (Haryana) is transported to the depot of PQR Ltd. in Bhopal, Madhya



Pradesh. Determine place of supply of transportation of goods service.

- (a) Location of the destination of such goods i.e. Bhopal.
- (b) Location at which such goods are handed over for their transportation i.e. Gurgaon.
- (c) Location of supplier i.e. Delhi.
- (d) Location of registered person i.e. Gurgaon.

69. Mr. X of Jaipur an unregistered person has availed services of Delhi Transport Company of Delhi for transport of goods from his house in Bhilwara (Rajasthan) to Delhi. Determine place of supply of goods transport services.

- (a) Location of recipient i.e. Jaipur.
- (b) Location of supplier i.e. Delhi.
- (c) Location at which such goods are handed over for their transportation i.e. Bhilwara (Rajasthan).
- (d) Location of the destination of such goods i.e. Delhi.

70. Mr. X residing in Delhi travelling with Indian Airlines is provided with the movie-on-demand service as on-board entertainment during the Kolkata – Delhi leg of a Bangkok – Kolkata – Delhi flight. Determine the place of supply of service provided to Mr. X.

- (a) Location of the first scheduled point of departure of that conveyance for the journey i.e. Bangkok.
- (b) Location of destination of such passenger i.e. Delhi.
- (c) Location where movie is demanded i.e. Kolkata
- (d) Location of recipient i.e. Delhi.

71. Mr. A, partner of M/s. ABC Chartered Accountants, a firm registered in Delhi, went to Mumbai for audit purposes. He purchased air ticket from Jaipur to Mumbai from Jaipur Airlines (registered in Rajasthan). Determine the place of supply of service in case Mr. A does not disclose the particulars of organization.

- (a) Location of recipient i.e. Delhi.
- (b) Location of the supplier i.e. Jaipur
- (c) Location of destination of such passenger i.e. Mumbai
- (d) Place where the passenger embarks on the conveyance for a continuous journey i.e. Jaipur.

72. Mr. X has availed postpaid mobile services from BSNL registered in Bengaluru. Mr. X is registered under CGST law in Bengaluru but the billing address is of residential premises of Mr. X in Jaipur. The payment is made from bank account of Delhi. Determine place of supply of services.

- (a) Location of the supplier i.e. Bengaluru
- (b) Location of the billing address of the recipient i.e. Jaipur
- (c) Location of the recipient i.e. Bengaluru
- (d) Place from where the payment is made.

73. Mr. X registered person of Jaipur buys shares from a broker in Delhi on NSE (in Mumbai). What will be the place of supply of stock broking services?

- (a) Mumbai
- (b) Delhi
- (c) Jaipur
- (d) None of the above

74. A person from Gurgaon travels by Air India flight from Mumbai to Delhi via Lucknow and gets his travel insurance done in



Mumbai. What will be the place of supply of insurance services?

- (a) Mumbai
- (b) Delhi
- (c) Gurgaon
- (d) Lucknow

75. Provisions of section 13 of the IGST Act, 2017 in relation to place of supply of services are applicable in case _____.

- (a) Where the location of supplier of services and the location of the recipient of services is in India.
- (b) Where the location of the supplier of services or the location of the recipient of services is outside India.
- (c) Where services are imported into India.
- (d) Where services are exported from India.

76. In case of intermediary service where location of recipient of service is outside India, place of supply shall be _____ .

- (a) Location of the recipient of service
- (b) Location of the supplier of service
- (c) Location where the services are provided
- (d) Location outside India

77. In case of services supplied in respect of goods which are required to be made physically available by the recipient of services located outside India to the supplier of services in India, place of supply shall be _____.

- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Location where the services are actually performed

- (d) Location where goods are situated at the time of supply of service

78. In case of services supplied in respect of goods which are required to be made physically available by the recipient of services located outside India to the supplier of services in India, when such services are provided from a remote location by way of electronic means, place of supply shall be _____.

- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Location where the services are actually performed.
- (d) Location where goods are situated at the time of supply of service.

79. If the recipient of service is outside India and services are supplied in case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process, place of supply shall be _____ .

- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Location where the services are actually performed.
- (d) Location where goods are situated at the time of supply of service.

80. If the recipient of service is outside India and services are supplied in respect of transportation of goods through vessel to the address of the recipient as given by him, the place of supply of transportation services will be _____ .

- (a) Location of the supplier of services

- (b) Location of the recipient of services
- (c) Location where the goods are loaded in the conveyance.
- (d) Location where goods are unloaded from the conveyance.
81. What is the place of supply in relation to immovable property, where the location of supplier of the service or the location of recipient is outside India?
- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Location where the immovable property is located or intended to be located
- (d) Location outside India
82. What is the place of supply in relation to event management service, where the location of supplier of the service or the location of recipient is outside India?
- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Location outside India
- (d) Location where the event is actually held.
83. "Intermediary" does not include —
- (a) An agent
- (b) A broker
- (c) A person who supplies goods or services or both or securities on his own account.
- (d) A person who arrange or facilitate the supply of goods or services or both or securities between two or more person.
84. As per Section 13(8) of IGST Act, 2017, Services consisting of hiring of means of transport up to a period of one month, includes _____.
- (a) Aircrafts
- (b) Vessels
- (c) Yachts
- (d) All of the above
85. Where the recipient of service is located outside India, services consisting of hiring of means of transport including yachts but excluding aircrafts and vessels up to a period of one month, place of supply shall be _____.
- (a) Location of the recipient of services
- (b) Location of the supplier of services
- (c) Location outside India
- (d) Location of place of destination
86. In case of services provided by way of Transportation of goods, other than by way of mail or courier, where the location of the supplier is in India and but recipient is outside India, place of supply shall be _____.
- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Place of destination of such goods
- (d) Location of loading of goods
87. Determine the place of supply in relation to passenger transportation services, where the location of supplier of the service or the location of recipient is outside India?
- (a) Location of the supplier of services
- (b) Location of the recipient of services
- (c) Place where passenger embarks on conveyance for a continuous journey
- (d) First scheduled point of departure of that conveyance for the journey.



88. Determine the place of supply in relation to services provided on board a conveyance during the course of a passenger transport operation, where the location of supplier of the service or the location of recipient is outside India?
- Location of destination of such passenger.
 - Location of the recipient of services.
 - Place where passenger embarks on conveyance for a continuous journey.
 - First scheduled point of departure of that conveyance for the journey.
89. What is the place of supply in case of online information and database access or retrieval services, where the location of supplier of the service or the location of recipient is outside India?
- Location of the supplier of service
 - Location of the recipient of services
 - Location outside India
 - Location where services are actually provided
90. Online information and database access or retrieval services includes —
- Advertisement on the internet
 - Digital data storage
 - Online Gaming
 - All of the above
91. Perfect planner (Bengaluru) is hired by Dr. Kelvin (Malaysia) to organise his son's wedding at Mumbai. Determine the place of supply under IGST Act, 2017.
- Location of the supplier i.e. Bengaluru.
 - Location of the recipient i.e. Malaysia.
 - Location where the event is actually held i.e. Mumbai.
 - None of the above.
92. Mr. Goyal, an interior decorator located in Delhi, provides professional services to Mr. Harish Jain located in New York in relation to immovable property situated at Paris. Determine the place of supply under IGST Act, 2017.
- Location of supplier i.e. Delhi
 - Location of the recipient i.e. New York.
 - Location of the immovable property i.e. Paris.
 - None of the above.
93. A US based event manager organises an event in Mumbai. It allows admission to the employees of Jaipur based company in said event. Determine the place of supply under IGST Act, 2017.
- Place where the event is held i.e. Mumbai
 - Location of the recipients i.e. Jaipur
 - Location of the supplier i.e. US
 - None of the above
94. Ms. Anita from Canada availed services of ABC contractor registered in Mumbai, in relation to her immovable property situated in US. Determine the place of supply of service under IGST Act, 2017.
- Canada
 - Mumbai
 - US
 - None of the above
95. Mr. D, an unregistered person based in New Delhi hires a yacht from a company based in London, UK for 20 days in territorial waters of Singapore. What is the place of supply of service?
- New Delhi



- (b) London
(c) Singapore
(d) None of the above
96. A travel agent registered in New Delhi books a tour of famous Indian cities of Rajasthan for a Dubai resident. The payment for the said services have been received in bank account maintained by travel agent with HDFC Bank registered in Mumbai. The place of supply of travel agent services is _____
- (a) New Delhi
(b) Dubai
(c) Rajasthan
(d) Mumbai
97. In case of services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders located outside India, place of supply shall be _____.
- (a) Location of the supplier of services
(b) Location of the recipient of services
(c) Location where the services are actually performed
(d) None of the above
98. What is the place of supply of OIDAR services which are supplied by supplier located in New York and received by Mr. X an unregistered recipient of Jaipur and payment is made by him from his bank account maintained with HDFC bank registered in Mumbai and credited to bank account of supplier maintained in London.
- (a) Jaipur
(b) Mumbai
(c) New-York
(d) London

ANSWERS TO MCQ'S

Question No.	Answer
1.	(b) Nature of supply whether inter-state or intrastate is determinative factor whether CGST and SGST/UTGST is to be levied or IGST is to be levied, which is dependent upon place of supply.
2.	(c) The purpose behind the place of supply provisions is two-fold: (a) In case of cross-border transactions, to determine whether tax is to be levied on a particular transaction. (b) In the case of domestic transactions, to determine whether a particular transaction is an inter-state supply or an intra-State supply.
3.	(d) "Place of business" Includes— (1) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or



		<p>(2) a place where a taxable person maintains his books of account; or</p> <p>(3) a place where a taxable person is engaged in business through an agent, by whatever name called. [Section 2(85)]</p> <p>Note: This is an inclusive definition and is applicable for both goods and services.</p>
4.	(c)	<p>“Fixed establishment” means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs. [Section 2(50) of CGST Act, 2017 & Section 2(7) of IGST Act, 2017]</p>
5.	(a)	<p>As per Section 2(70) of CGST Act, 2017, where a supply is received at a place of business for which the registration has been obtained, the location of such place of business shall be the location of the recipient of service.</p>
6.	(b)	<p>As per Section 2(70) of CGST Act, 2017, where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment shall be the location of the recipient of service.</p>
7.	(b)	<p>As per provisions of Section 10(1) of the IGST Act, 2017, the place of supply of goods, other than supply of goods imported into, or exported from India, shall be determined as per provisions of Section 10.</p>
8.	(c)	<p>As per Section 10(1)(a) of the IGST Act, 2017, where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient.</p>
9.	(c)	<p>As per Section 10(1)(a) of IGST Act, 2017, where the supply involves movement of goods, whether by the supplier or by the recipient or by any other person, the place of supply shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient. Since the movement of the goods terminates in Gurugram, the place of supply of goods shall be at Gurugram.</p>
10.	(d)	<p>As per Section 10(1)(a) of IGST Act, 2017, where the supply involves movement of goods, whether by the supplier or by the recipient or by any other person, the place of supply shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient. In this case the place of supply of goods shall be in Delhi.</p>
11.	(b)	<p>As per Section 10(1)(b) of the IGST Act, 2017, where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that</p>

		the said third person has received the goods and the place of supply of such goods shall be the principal place of business of such person.
12.	(c)	As per Section 10(1)(c) of the IGST Act, 2017, where the supply does not involve movement of goods, whether by the supplier or the recipient, the place of supply shall be the location of such goods at the time of the delivery to the recipient.
13.	(b)	As per Section 10(1) (ca), Where the supply of goods is made to a person other than a registered person, the place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c) of section 10, be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice. Since in this case the unregistered person has provided his address of Rajasthan, the place of supply will be Rajasthan.
14.	(b)	In cases involving supply of goods to an unregistered person, where the address of delivery of goods recorded on the invoice is different from the billing address of the said unregistered person on the invoice, the place of supply of goods in accordance with the provisions of section 10(1)(ca) of IGST Act, shall be the address of delivery of goods recorded on the invoice i.e. Madhya Pradesh in the present case where the delivery address is located.
15.	(b)	As per Section 10(1)(d) of the IGST Act, 2017, where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly.
16.	(a)	As per Section 10(1)(e) of the IGST Act, 2017, where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board.
17.	(c)	As per Section 10(1)(b) of the IGST Act, 2017, in such cases It shall be deemed that the said third person has received the goods; and the place of supply of such goods shall be the principal place of business of such person.
18.	(b)	As per Section 10(1)(d) of IGST Act, 2017, where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly. In this case the place of supply shall be the place where the goods are installed, i.e. Delhi even though A and B are both located in Chennai.
19.	(c)	As per Section 10(1)(e), where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board.
20.	(b)	As per Section 10(1)(e), where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board.



21.	(a)	As per Section 10(1)(c), if the supply does not involve movement of goods, the place of supply is the location of goods at the time of delivery to the recipient. Hence, place of supply shall be in New Delhi.
22.	(b)	As per Section 10(1)(c), if the supply does not involve movement of goods, the place of supply is the location of goods at the time of delivery to the recipient. Hence, place of supply shall be in Gurgaon.
23.	(d)	As per Section 10(1)(d) of IGST Act, 2017, where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly. In this case the place of supply shall be the place where the goods are installed, i.e. Ahmedabad (Gujarat).
24.	(c)	As per Section 10(1)(e), where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board. In present case the place of supply shall be the place of loading of goods on board the aircraft i.e. Delhi, irrespective of the place of commencement or destination of aircraft.
25.	(b)	All imports are deemed as inter-state supplies and IGST is leviable in addition to Custom duties.
26.	(a)	As per Section 11(b), the place of supply of goods exported from India, shall be the location outside India.
27.	(b)	As per Section 11(a) of the IGST Act, 2017, where goods are imported into India, the place of supply shall be the location of the importer.
28.	(a)	As per Section 11(b) of the IGST Act, 2017, where goods are exported from India, the place of supply shall be the location outside India.
29.	(a)	As per Section 11(a) of the IGST Act, 2017, where goods are imported into India, the place of supply shall be the location of the importer.
30.	(b)	Section 12 contains the provisions for determining the place of supply of services where both the location of supplier and the location of recipient are in India.
31.	(b)	According to Section 12(2)(b), if the service is supplied to an unregistered person, the place of supply is the location of such unregistered person, if the address of the unregistered person is available in the records of the supplier the location of the supplier of services in other cases. Thus, the place of supply of service shall be the location of the recipient i.e. Jaipur (as address of the recipients is available).
32.	(c)	As per Section 12(3) of the IGST Act, 2017, if immovable property is located or intended to be located outside India, the place of supply shall be the location of the recipient.

33.	(b)	As per Section 12(4) of the IGST Act, 2017, in respect of services provided in relation to Restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery the place of supply of shall be the location where the services are actually performed.
34.	(b)	As per Section 12(5) of the IGST Act, 2017, the place of supply of services in relation to training and performance appraisal to a registered person (i.e. B2B supplies), shall be the location of such person.
35.	(c)	As per Section 12(5) of the IGST Act, 2017, the place of supply of services in relation to training and performance appraisal to a person other than a registered person (i.e. B2C supplies), shall be the location where the services are actually performed.
36.	(b)	As per Section 12(6) of the IGST Act, 2017, the place of supply in relation to admission of events etc. shall be the place where the event is actually held.
37.	(d)	As per Section 12(7) of the IGST Act, 2017, the place of supply in relation to organization of events etc. supplied to registered person shall be the location of the registered person.
38.	(c)	As per Section 12(7) of the IGST Act, 2017, the place of supply in relation to organization of events etc. supplied to un-registered person shall be the place where the event is held in case event is held in India.
39.	(d)	As per Section 12(8) of the IGST Act, 2017, the place of supply of services by way of transportation of goods, including by mail or courier to, a registered person, shall be the Location of such person.
40.	(a)	As per provisions of Section 12(8) of the IGST Act, 2017, the place of supply of services by way of transportation of goods, including by mail or courier to,— (a) a registered person, shall be the location of such person; (b) a person other than a registered person, shall be the location at which such goods are handed over for their transportation. In this case the services are provided to unregistered person, the place of supply shall be the place where the goods are handed over to courier agency for their transportation i.e. Punjab.
41.	(b)	As per Section 12(6) of the IGST Act, 2017, the place of supply of services provided by way of admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto, the place of supply shall be Place where the event is actually held or where the park or such other place is located. Thus, the place of supply in this case shall be Hyderabad.
42.	(c)	As per Section 12(9) of the IGST Act, 2017, the place of supply of passenger transportation services provided to a person other than a registered person, shall be the place where the passenger embarks on the conveyance for a continuous journey. As per Explanation to the said Section, the return journey shall be treated as a

		separate journey, even if the right to passage for onward and return journey is issued at the same time. Thus, the place of supply shall be Mumbai for outward journey and Goa for return journey.
43.	(c)	In this case the services are not provided directly in relation to immovable property, hence Section 12(3) will not be applicable and place of supply shall be determined as per the provisions of Section 12(2), hence the place of supply of service shall be the location of the recipient of service.
44.	(a)	As per Section 12(3), the place of supply of services directly in relation to an immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work shall be the location where the immovable property is located or intended to be located. Hence, place of supply shall be in Jaipur.
45.	(c)	As per Section 12(3), the place of supply of services by way of accommodation in any immovable property for organising any marriage or reception or matters related hereto, official, social, cultural, religious or business function including services provided in relation to such function at such property; or any services ancillary to the said services shall be the location of immovable property i.e. Jaipur.
46.	(a)	As per Section 12(3), the place of supply of services by way of accommodation in any immovable property for organising any marriage or reception or matters related hereto, official, social, cultural, religious or business function including services provided in relation to such function at such property or any services ancillary to the said services shall be the location of immovable property. Thus, place of supply of both the services shall be in Jaipur.
47.	(b)	As per Section 12(3), Place of supply of services by way of lodging accommodation by a hotel, inn, guest house, home stay, club or campsite, by whatever name called, and including a house boat or any other vessel shall be the location at which the immovable property or boat or vessel, as the case may be, is located or intended to be located. Hence the place of supply shall be the location of the house boat i.e. Kerala.
48.	(c)	Since the service supplier and service recipient is in taxable territory hence provisions of Section 12 of the IGST Act, 2017 shall be applicable. As per Section 12(3), where the property is located or intended to be located outside India, the place of supply of service in relation to immovable property shall be the location of the recipient in this case it shall be Mumbai.
49.	(b)	As per Section 12(3) of the IGST Act, 2017, the place of supply of services, directly in relation to an immovable property, including any service provided by way of grant of rights to use immovable property shall be the location of immovable property. Thus, place of supply shall be in Nagpur.

50.	(c)	The place of supply of —	
		Services by way of transportation of goods, including by mail or courier to,—	Place of Supply
		(a) a registered person,	Location of such person;
		(b) a person other than a registered person,	Location at which such goods are handed over for their transportation.
51.	(a)	The place of supply of—	
		Services by way of transportation of goods, including by mail or courier to,—	Place of Supply
		(a) a registered person,	Location of such person;
		(b) a person other than a registered person,	Location at which such goods are handed over for their transportation.
52.	(b)	Place of supply of passenger transportation service [Section 12(9) of IGST Act, 2017] : The place of supply of passenger transportation service shall be determined as under—	
		Passenger transportation service to,—	
		(a) a registered person,	Location of such person.
		(b) a person other than a registered person,	Place where the passenger embarks on the conveyance for a continuous journey.
		Where the right to passage is given for future use and the point of embarkation is not known at the time of issue of right to passage,—	
		(a) made to a registered person,	Location of such person.
		(b) made to any person other than a registered person—	
		(i) where the address on record exists;	The location of the recipient.
		(ii) in other cases.	The location of the supplier of services.
		53.	(d)
Passenger transportation service to,—			
(a) a registered person,	Location of such person.		
(b) a person other than a registered person,	Place where the passenger embarks on the conveyance for a continuous journey.		

		Where the right to passage is given for future use and the point of embarkation is not known at the time of issue of right to passage,—	
	(a)	made to a registered person,	Location of such person.
	(b)	made to any person other than a registered person—	
	(i)	where the address on record exists;	The location of the recipient.
	(ii)	in other cases.	The location of the supplier of services.
54.	(a)	As per Section 12(10) of IGST Act, 2017, the place of supply of services on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, shall be the location of the first scheduled point of departure of that conveyance for the journey.	
55.	(b)	As per section 12(11) of the IGST Act, 2017, where the supplier of service and recipient of service are in India, in case of telecommunication services provided by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna, place of supply shall be location where the telecommunication line, leased circuit or cable connection or dish antenna is installed for receipt of services.	
56.	(b)	As per section 12(11) of the IGST Act, 2017, in cases where mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means,—	
	(i)	through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher,	Address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; or
	(ii)	by any person to the final subscriber,	Location where such prepayment is received, or such vouchers are sold;
		If such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment,	Location of the recipient of services on the record of the supplier of services.
57.	(c)	As per section 12(11) of the IGST Act, 2017, in cases where mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means,—	
	(i)	through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher,	Address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; or
	(ii)	by any person to the final subscriber,	Location where such prepayment is received, or such vouchers are sold;
		If such pre-paid service is availed or the recharge is made through internet banking	Location of the recipient of services on the record of the supplier of services.

		or other electronic mode of payment,	
58.	(c)	As per section 12(11) of the IGST Act, 2017, in cases where mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means,—	
		(i) through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher,	Address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; or
		(ii) by any person to the final subscriber,	Location where such prepayment is received, or such vouchers are sold;
		If such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment,	Location of the recipient of services on the record of the supplier of services.
59.	(b)	As per section 12(11) of the IGST Act, 2017, in cases where mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means,—	
		(i) through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher,	Address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; or
		(ii) by any person to the final subscriber,	Location where such prepayment is received, or such vouchers are sold;
		If such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment,	Location of the recipient of services on the record of the supplier of services.
60.	(c)	As per section 12(12) of the IGST Act, 2017, the place of supply of banking and other financial services, including stock broking services to any person shall be the location of the recipient of services on the records of the supplier of services. However, if the location of recipient of services is not on the records of the supplier, the place of supply shall be the location of the supplier of services.	
61.	(a)	As per Section 12(12) of the IGST Act, 2017, the place of supply of banking and other financial services, including stockbroking services to any person shall be the location of the recipient of services on the records of the supplier of services.	
62.	(d)	As per Section 12(13) of IGST Act, 2017, the place of supply of insurance services shall, —	
		➤ to a registered person, be the location of such person;	
		➤ to a person other than a registered person, be the location of the recipient of services on the records of the supplier of services.	

63.	(c)	As per Section 12(14) of IGST Act, 2017, the place of supply shall be determined as under—	
		Nature of Transaction	Place of Supply
		Advertisement services to the Central Government, a State Government, a statutory body or a local authority meant for the States or Union territories identified in the contract or agreement.	<ul style="list-style-type: none"> ➤ Place of supply shall be taken as being in each of such States or Union territories ➤ Value of such supplies specific to each State or Union territory shall be in proportion to : <ul style="list-style-type: none"> – amount attributable to services provided by way of dissemination in the respective States or Union territories as may be determined in terms of the contract or agreement entered into in this regard, or – in the absence of such contract or agreement, on such other basis as may be prescribed.
64.	(a)	A person other than a registered person (i.e. B2C supplies), shall be the location where the services are actually performed. Here, the main contractor, M/s. ABC merely co-ordinates with the sub-contractor M/s. XYZ to ensure completion of construction work. Hence, both these services of construction activity undertaken by M/s. XYZ and the co-ordination of construction work undertaken by M/s. ABC are covered u/s 12(3) (a) of the IGST Act, 2017, hence, the place of supply shall be the place where the immovable property is located.	
65.	(b)	Since the immovable property is intended to be located outside India, therefore, as per proviso to Section 12(3) of the IGST Act, 2017, the place of supply shall be the location of the recipient of service, here – Mumbai, being the location of ABC Ltd.	
66.	(b)	As per Section 12(5) of IGST Act, 2017, the place of supply of services in relation to training and performance appraisal to a person other than a registered person, shall be the location where the services are actually performed. Since XYZ Ltd. is unregistered the place of supply will be Dehradun.	
67.	(c)	As per Section 12(7) of IGST Act, 2017, the place of supply of services provided by way of organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition, celebration or similar events to an un registered person, shall be the location of recipient in case the service is provided outside India.	
68.	(d)	As per Section 12(8) of IGST Act, 2017, the place of supply of services by way of transportation of goods, including by mail or courier to a registered person, shall be	

		the location of such person. In this case since PQR Ltd. is located in Gurgaon (Haryana), the place of supply shall be Gurgaon (Haryana).
69.	(c)	As per Section 12(8) of IGST Act, 2017, the place of supply of services by way of transportation of goods, including by mail or courier to a person other than a registered person, shall be the location at which such goods are handed over for their transportation. In this case since the goods are handed over to transporter in Bhilwara (Rajasthan), the place of supply shall be Bhilwara (Rajasthan).
70.	(a)	As per Section 12(10) of IGST Act, 2017, the place of supply of services on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, shall be the location of the first scheduled point of departure of that conveyance for the journey. The place of supply of this service will be Bangkok (i.e. the first scheduled point of departure of the conveyance for the journey) which is outside the taxable territory, hence not liable to tax.
71.	(d)	As per Section 12(9) of IGST Act, 2017, the place of supply of passenger transportation service to,— (a) a registered person, shall be the location of such person; (b) a person other than a registered person, shall be the place where the passenger embarks on the conveyance for a continuous journey. Since Mr. A does not disclose the particulars of the organisation, the place of supply of service will be Jaipur i.e. the place where Mr. A embarks the aircraft for his journey.
72.	(b)	As per Section 12(11) of the IGST Act, 2017, the place of supply of services by way of mobile connection for telecommunication provided on post-paid basis shall be the location of billing address of the recipient of services on record of the supplier of services. In this case since the billing address of the recipient is of Jaipur, the place of supply shall be Jaipur.
73.	(c)	As per Section 12(12) of IGST Act, 2017, the place of supply of banking and other financial services, including stock broking services to any person shall be the location of the recipient of services on the records of the supplier of services. However, if the location of recipient of services is not on the records of the supplier, the place of supply shall be the location of the supplier of services. So, here, Jaipur shall be the place of supply.
74.	(c)	Since Mr. A is an unregistered person, the location of the recipient of services on the records of the supplier of insurance services shall be the place of supply. So Gurgaon shall be the place of supply. (Proviso clause to Section 12(13) of the IGST Act).
75.	(b)	As per Section 13(1), the provisions of this Section shall apply to determine the place of supply of services where the location of the supplier of services or the location of the recipient of services is outside India.

76.	(b)	As per Section 13(1), the provisions of this section shall apply to determine the place of supply of services where the location of the supplier of services or the location of the recipient of services is outside India.
77.	(c)	As per Section 13(8) of IGST Act, 2017, the place of supply of the intermediary services shall be the location of the supplier of services, where location of supplier or location of recipient is outside India.
78.	(d)	As per Section 13(3), when performance based services in respect of goods made available by the service recipient are provided from a remote location by way of electronic means, the place of supply shall be the location where goods are situated at the time of supply of services.
79.	(b)	As per second proviso to section 13(3)(a), the provision of section 13(3)(a) shall not apply in case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process, in such cases the place of supply shall be determined as per provisions of section 13(2), i.e. location of the recipient of services.
80.	(b)	<p>It is hereby clarified that the place of supply of services of transportation of goods, other than through mail and courier, in cases where location of supplier of services or location of recipient of services is outside India, will be determined by the default rule under section 13(2) of IGST Act and not as performance based services under Section 13(3) of IGST Act.</p> <p>Accordingly, in cases where location of recipient of services is available, the place of supply of such services shall be the location of recipient of services and in cases where location of recipient of services is not available in the ordinary course of business, the place of supply shall be the location of supplier of services.</p> <p>The place of supply in case of service of transportation of goods by mail or courier will continue to be determined by the default rule under section 13(2) of IGST Act.</p>
81.	(c)	As per Section 13(4) of IGST Act, 2017, the place of supply of services supplied directly in relation to an immovable property shall be the place where the immovable property is located or intended to be located.
82.	(d)	As per Section 13(5) of IGST Act, 2017, the place of supply of services supplied by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event or a celebration, conference, fair, exhibition or similar events and services ancillary to such admission or organisation, shall be the place where the event is actually held.
83.	(c)	As per Section 2(13) of the IGST Act, 2017, "Intermediary" means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not

		include a person who supplies such goods or services or both or securities on his own account.
84.	(c)	As per Section 13(8) of IGST Act, 2017, the place of supply of services consisting of hiring of means of transport, including yachts but excluding air-crafts and vessels, up to a period of one month shall be the location of the supplier of services.
85.	(b)	As per Section 13(8) of IGST Act, 2017, the place of supply of services consisting of hiring of means of transport, including yachts but excluding air-crafts and vessels, up to a period of one month shall be the location of the supplier of services.
86.	(b)	It is hereby clarified that the place of supply of services of transportation of goods, other than through mail and courier, in cases where location of supplier of services or location of recipient of services is outside India, will be determined by the default rule u/s 13(2) of IGST Act and not as performance based services u/s 13(3) of IGST Act. Accordingly, in cases where location of recipient of services is available, the place of supply of such services shall be the location of recipient of services and in cases where location of recipient of services is not available in the ordinary course of business, the place of supply shall be the location of supplier of services.
87.	(c)	According to Section 13(10) of the IGST Act, 2017, the place of supply of Passenger transportation services shall be the place where the passenger embarks on the conveyance for a continuous journey.
88.	(d)	As per Section 13(11) of the IGST Act, 2017, the place of supply of services provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board, shall be the first scheduled point of departure of that conveyance for the journey.
89.	(b)	As per Section 13(12) of the IGST Act, 2017, the place of supply of online information and database access or retrieval services shall be the location of the recipient of services.
90.	(d)	<p>“Online information and database access or retrieval services” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply impossible to ensure in the absence of information technology and includes electronic services such as,—</p> <ul style="list-style-type: none"> (i) advertising on the internet; (ii) providing cloud services; (iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet; (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network; (v) online supplies of digital content (movies, television shows, music and the like); (vi) digital data storage; and

		(vii) online gaming, excluding the online money gaming as defined in Section 2(80B) of the CGST Act, 2017.
91.	(c)	As per Section 13(5) of the IGST Act, 2017, The place of supply of services supplied by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event or a celebration, conference, fair, exhibition or similar events and services ancillary to such admission or organisation, shall be the place where the event is actually held. Thus, in this case the place of supply shall be in Mumbai.
92.	(c)	As per Section 13(4) of the IGST Act, 2017, In a case where either the service provider or the service recipient is located outside India, the place of supply of services directly in relation to an immovable property is the location of the immovable property. Since in the given case, service recipient (Mr. Harish Jain) is located outside India (New York), the place of supply will be the location of immovable property i.e., Paris (France).
93.	(a)	As per Section 13(5) of the IGST Act, 2017, The place of supply of services supplied by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, conference, fair, exhibition or similar events, and of services ancillary to such admission or organization shall be the place where the event is actually held. In this case the place of supply shall be Mumbai.
94.	(c)	As per Section 13(4) of the IGST Act, 2017, the place of supply of services supplied directly in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including that of architects or interior decorators, shall be the place where the immovable property is located or intended to be located. Thus, the place of supply will be US.
95.	(b)	As per Section 13(8), the place of supply of services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month shall be the Location of the supplier of services.
96.	(a)	As per Section 13(8) of IGST Act, 2017, the place of supply of the intermediary services shall be the location of the supplier of services, where location of supplier or location of recipient is outside India. Hence, Place of supply shall be New Delhi.
97.	(a)	As per Section 13(8) the place of supply of services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders located outside India shall be the Location of the supplier of services.
98.	(a)	As per Section 13(12), the place of supply in case of OIDAR services shall be the location of recipient of services. Hence, place of supply will be in Jaipur.

