GST NOTES

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Basic of Place of Supply

What is place of supply and why is important

GST is a destination based Tax, i.e Tax goes to the state where Goods/services are consumed.

→ So to know which state get the Tax, we must determine two things:-

→ Location of supplier
+
→ Place of supply

Since without place of supply we can't determine whether such supply is "Intra state (or) Inter state supply."

Place of supply = आपकी supply को provide किया Hua कहाँ Mana जाएगा

If POS is in Taxable Territory then GST may be levied.

If POS is in non Taxable Territory then GST may be not be levied.

Actual provision of supply is irrelevant under GST, Place of supply shall be considered.

Sections Related to POS

CA Inter

Section 10 of IGST, Act ✓ → Domestic Supply of Goods.

Section – 11 of IGST, Act ✗ → International supply of Goods.

Section – 12 of IGST, Act ✓ → Domestic Supply of Service.

Section – 13 of IGST, Act ✗ → International supply of service.

CRUX of Section 10 :

(1) Supply between

- B2B
  - RP → RP
    - Bill & ship to same person
    - Bill to Ship to (Diff person) → POS = location of person who gives the direction (i.e: location of third person)
  - RP → URP
    - Address of Receiver is Recorded in the Invoice → Location of Recipient
    - Address of Receiver is not Recorded in the Invoice → Location of supplier
- B2C

Movement Involve → Pos = Termination/ Destination Point

Movement Not Involve → Delivery Point

JAHA POS = usi state ko Revenue

* Important Point

Billing Address is different from Shipping Address.
= POS Location of delivery.

CRUX

→ Where goods are assembled (or) Installed at site = POS = Assembly Point.

→ Where Goods are supplied on Board conveyance like a vessel, Aircraft, train (or) Motor vehicle. = POS = Goods taken on Board. (Jaha se saman chada)

PLACE OF SUPPLY

A. Place of supply of goods other than import and export [Section 10 of the IGST Act, 2017]

S. No.	Nature of Supply	Place of Supply
1.	Where the supply involves the movement of goods, whether by the supplier or the recipient or by any other person	Location of the goods at the time at which the movement of goods terminates for delivery to the recipient
2.	Where the goods are delivered to the recipient or any person on the direction of the third person by way of transfer of title or otherwise	Principal place of business of such third person
3.	Where there is no movement of goods either by supplier or recipient	Location of such goods at the time of delivery to the recipient
4.	Where supply is made to unregistered persons and the address of such person is recorded in the invoice	Location as per address of unregistered person recorded in the invoice (Simply mentioning the State of such person instead of complete address would be sufficient.)
5.	Where supply is made to unregistered persons and the address of such person is not recorded in the invoice	Location of the supplier
6.	Where goods are assembled or installed at site	Place where the goods are assembled or installed
7.	Where the goods are supplied on-board a conveyance like a vessel, aircraft, train or motor vehicle	Place where such goods are taken on-board the conveyance
8.	Where the place of supply of goods cannot be determined in terms of the above provisions	To be determined in the prescribed manner

B2B

B2C

Destination Point

end / complete

Bill to Ship to → location of supply gives the direction (i.e location of Third person)
(in B2B)

Delivery Point

Imp. point: Bill to ship to (in B2C)
Billing address is different from Shipping address.
POS → Location of Delivery (i.e Shipping Address)

POS = (Jaha se Samaan Chada)

B. Place of supply of services where location of supplier AND recipient is in India [Section 12 of the IGST Act, 2017]

(i) In respect of the following 12 categories of services, the place of supply is determined with reference to a proxy; rest of the services are governed by the default provision.

S. No.	Nature of Service	Place of Supply
1.	Immovable property related-services including accommodation in hotel/boat/vessel	❑ Location at which the immovable property or boat or vessel is located or intended to be located ❑ If located outside India: Location of the recipient

Same provision B2B/B2C

PLACE OF SUPPLY

SARANSH

	If the immovable property or boat or vessel is located in more than one State	Each such State in proportion to the value of services provided in each State – *Refer point (ii) below*
2.	Restaurant and catering services, personal grooming, fitness, beauty treatment and health service	Location where the services are actually performed
3.	Training and performance appraisal	❑ B2B: Location of such registered person ❑ B2C: Location where the services are actually performed
4.	Admission to an event or amusement park	Place where the event is actually held or where the park or the other place is located
5.	Organisation of an event including ancillary services and assigning of sponsorship to such events	❑ B2B: Location of such registered person ❑ B2C: Location where the event is actually held
		If the event is held outside India: Location of the recipient
	If the event is held in more than one State (in cases of unregistered recipient)	Each such State in proportion to the value of services provided in each State – *Refer point (iii) below*
6.	Transportation of goods, including mails or courier	❑ B2B: Location of such registered person ❑ B2C: Location at which such goods are handed over for their transportation
7.	Passenger transportation	❑ B2B: Location of such registered person ❑ B2C: Place where the passenger embarks on the conveyance for a continuous journey
8.	Services on board a conveyance	Location of the first scheduled point of departure of that conveyance for the journey
9.	Banking and other financial services including stock broking	❑ Location of the recipient of services in the records of the supplier ❑ Location of the supplier of services if the location of the recipient of services is not available
10.	Insurance services	❑ B2B: Location of such registered person ❑ B2C: Location of the recipient of services in the records of the supplier
11.	Advertisement services to the Government	❑ Each of States/Union territory where the advertisement is broadcasted/ displayed/ run/ disseminated

B2B|B2C

		❑ Proportionate value in case of multiple States – *Refer point (iv) below*
12.	Telecommunication services	❑ Services involving fixed line, leased and internet leased circuits, dish antenna etc: Location of such fixed equipment ❑ Post-paid mobile/ internet services: Location of billing address of the recipient and if the same is not available, location of supplier ❑ Pre-paid mobile/ internet/DTH services provided: • Through selling agent/ re-seller/ distributor: Address of such selling agent/ re-seller/ distributor in the records of supplier at the time of supply • By any person to final subscriber: Location where pre-payment is received or place of sale of vouchers • When payment made through electronic mode - Location of recipient in records of supplier ❑ Other cases: Address of the recipient in the records of the supplier and if the same is not available, location of supplier
	If the leased circuit is installed in more than one State	Each such State in proportion to the value of services provided in each State – *Refer point (v) below*

(ii) Manner of determining proportionate value of immovable property related service attributable to different States/ Union territories – where the immovable property/ boat/ vessel is located - in the absence of a contract or agreement in this regard.

S. No.	Type of service in relation to immovable property	Factor determining the proportionate value of service
(a)	Service provided by way of lodging accommodation by hotel/ inn/guest house etc. and its ancillary services (other than the cases where such property is a single property located in 2 or more contiguous States/ Union territories or both)	Number of nights stayed in such property
(b)	All other services provided in relation to immovable property including organising any marriage or reception	Area of the immovable property lying in each State/ Union territories

	etc., accommodation in a single property located in 2 or more contiguous States or/and Union territories, services ancillary to such services	
(c)	Services by way of lodging accommodation by a house boat or vessel and its ancillary services	Time spent by the boat or vessel in each such State/ Union territories, to be determined on the basis of declaration made by the service provider

(iii) Manner of determining proportionate value of service relating to organization of event, attributable to different States/Union territories – where the event is held - in the absence of a contract or agreement in this regard

Organization of an event/ services ancillary thereto/ assigning of sponsorship to such event → Proportionate value of such service to be computed by application of → **Generally accepted accounting principles**

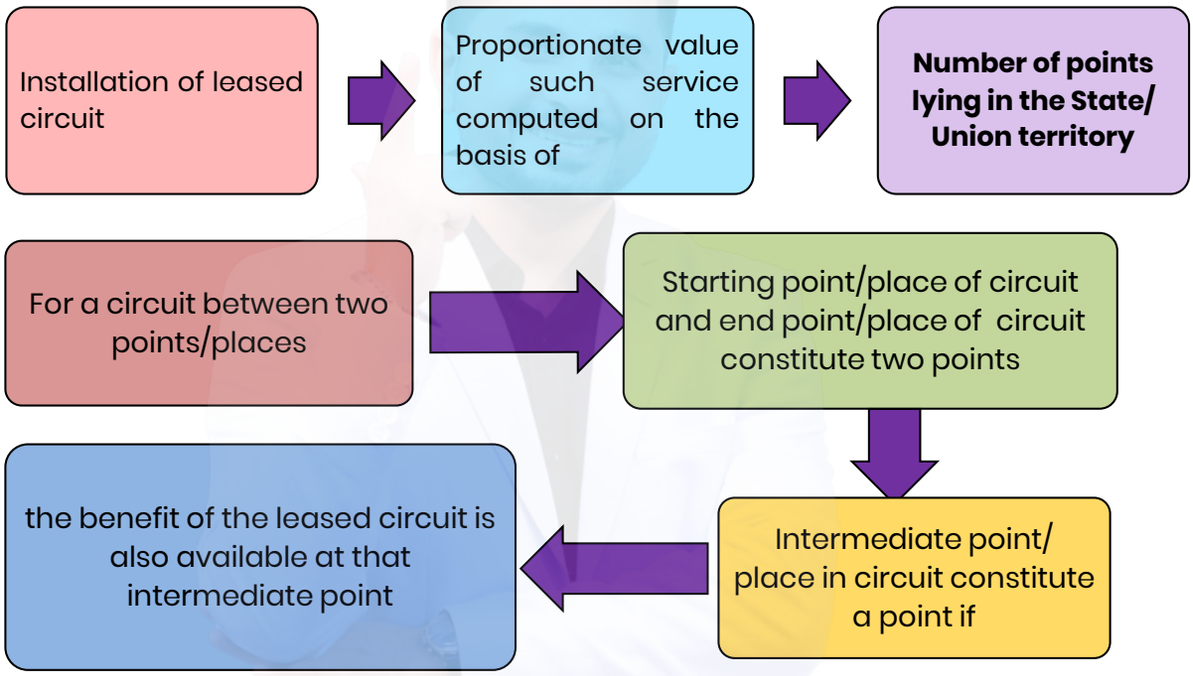
(iv) Manner of determining proportionate value of advertisement service attributable to different States/Union territories – where the advertisement is broadcasted/ run /played/disseminated - in the absence of a contract or agreement in this regard

Sl. No.	Type of advertisement	Proportionate value of service
1.	Advertisements in newspapers and publications	Amount payable for publishing an advertisement in all the editions of a newspaper or publication, which are published in each State/Union territory
2.	Advertisements through printed material like pamphlets, leaflets, diaries, calendars, T-shirts, etc.	Amount payable for the distribution of a specific number of such material in each State/Union territory
3.	Advertisements in hoardings (other than those on trains)	Amount payable for the hoardings located in each State/ Union territory

4.	Advertisements on trains	Amount attributable to each State/Union territory calculated in the ratio of length of the railway track in each of such State/Union territory, for that train
5.	Advertisements on the back of utility bills of oil and gas companies, etc.	Amount payable to each State/Union territory for the advertisements on bills pertaining to consumers having billing addresses in each of such State/Union territory
6.	Advertisements on railway tickets	Amount attributable to each State/Union territory calculated in the ratio of number of Railway Stations in each of such State/Union territory
7.	Advertisements on radio stations	Amount payable to such radio station, which by virtue of its name is part of each State/Union territory
8.	Advertisement on television channels	Amount attributable to each State/Union territory calculated on the basis of the viewership of such channel in each of such State/ Union territory. Viewership figures for the last week of a given quarter as published by BARC can be used for calculating viewership for the succeeding quarter. Figures pertaining to more than one State/Union territory are apportioned in ratio of the populations of those States/Union territories, as per the latest Census.
9.	Advertisements in cinema halls	Amount payable to a cinema hall or screens in a multiplex in each State/ Union territory.
10.	Advertisements on internet It is deemed that such service is provided all over India.	Amount attributable to each State/Union territory calculated on the basis of the internet subscribers in each of such State/ Union territory. Internet subscriber figures for the last quarter of a given financial year as published by TRAI can be used for calculating the subscribers for the succeeding financial year. Figures pertaining to more than one State/Union territory are apportioned in the ratio of the populations of those States/Union territories, as per the latest census.
11.	Advertisements through SMS	Amount attributable to each State/Union territory calculated on the basis of the telecom subscribers in each of such State/ Union territory.

		Telecom subscribers figures in a telecom circle for a given quarter as published by TRAI can be used for calculating the subscribers for the succeeding quarter. Figures pertaining to a telecom circle comprising of more than one State/Union territory are apportioned in the ratio of the populations of those States/Union territories, as per the latest census.

(v) Manner of determining proportionate value of service relating to installation of a leased circuit, attributable to different States/Union territories – where the circuit is installed - in the absence of a contract or agreement in this regard



(vi) For the rest of the services other than those specified above, the default provision has been prescribed as under:

Default provision for the services other than the 12 specified services		
S. No.	**Description of Supply**	**Place of Supply**
1.	B2B	Location of such registered person
2.	B2C	❑ Where the address on record exists: Location of the recipient ❑ Other cases: Location of the supplier of services

CRUX of Advertisement Services with Examples – by VG Sir

Sl. No.	Type of Advertisement	Basis of Apportionment	Real-Life Example
1	Advertisements in newspapers and publications	Amount payable for publishing an ad in each State/UT edition	If a newspaper ad is published in 3 States (Delhi, UP, Maharashtra) with Rs. 10,000 each, the service is apportioned: Rs.10,000 each to Delhi, UP, and Maharashtra.
2	Advertisements through pamphlets, leaflets, diaries, etc.	Amount payable for distributing such material in each State/UT	If 10,000 pamphlets are distributed—4,000 in Delhi (Rs.2,000), 3,000 in Haryana (Rs.1,500), and 3,000 in UP (Rs.1,500), the total Rs.5,000 is apportioned accordingly.
3	Hoardings (excluding trains)	Amount payable for hoardings in each State/UT	If hoardings worth Rs.50,000 are in Delhi (Rs.20,000), UP (Rs.15,000), and Haryana (Rs.15,000), the PoS is apportioned accordingly.
4	Advertisements on trains	Based on length of railway track in each State/UT	Train travels 100 km: 30 km in Delhi, 30 km in Haryana, 40 km in Punjab. If total ad value is Rs.1,00,000: Delhi & Haryana get Rs.30,000 each, Punjab gets Rs.40,000.

5	Advertisements on utility bills	As per billing addresses of consumers in each State/UT	Oil company advertises on bills: 40% consumers in Delhi, 30% in Haryana, 30% in UP. Ad value Rs.1,00,000 → Rs.40,000 (Delhi), Rs.30,000 (Haryana), Rs.30,000 (UP).
6	Advertisements on railway tickets	Based on number of railway stations in each State/UT	Railway tickets show ads. If stations are: Delhi-20, Haryana-15, UP-25. Total 60. Ad Rs.60,000 → Rs.20,000 (Delhi), Rs.15,000 (Haryana), Rs.25,000 (UP).
7	Radio advertisements	Based on the broadcast location or reach of radio station	Radio City Delhi broadcasts in Delhi NCR. Rs.50,000 spent on ads—PoS is Delhi.
8	Television advertisements	Based on viewership share in each State/UT	TV ad on Hindi channel: 50% viewers in UP, 30% Delhi, 20% Bihar. Ad Rs.2,00,000 → Rs.1,00,000 (UP), Rs.60,000 (Delhi), Rs.40,000 (Bihar).
9	Cinema hall advertisements	Amount paid to cinema halls/screens in each State/UT	Ad in 3 cinemas—Delhi (Rs.20,000), Haryana (Rs.30,000), UP (Rs.50,000). PoS as per payment to each cinema.
10	Internet advertisements	Based on internet subscribers in each State/UT (TRAI data)	Ad run on website: 50% viewers from Maharashtra, 30% Gujarat, 20% MP. Rs.1,00,000 → Rs.50,000 (MH), Rs.30,000 (GJ), Rs.20,000 (MP).

11	SMS advertisements	Based on telecom subscribers in each State/UT	SMS campaign: 40% numbers in Delhi, 35% UP, 25% Punjab. Ad Rs.1,00,000 → Rs.40,000 (Delhi), Rs.35,000 (UP), Rs.25,000 (Punjab).

CRUX of POS in case of SOS

Service - Same provision for B2B & B2C.

(It means whether service provided to RP or URP)

P.O.S

1) Immovable Property Related Service = location of Immovable Property

- If Property situated o/s India = location of Recipient.
- If Property more than one State /UT = Refer Rules [Proportionate Basis]

➡ Hotel located in one ST/UT = POS = That state /UT

➡ Hotel located in Two ST/ UT = POS = Based on Night in Each State /UT

Different Provision For B2B & B2C

(It means different place of supply for B2B & different FOR B2C)

(1) Training & Performance Appraisal service

B2B = location of Reg person

B2C = location where the service Actually perform.

(2) Organisation of An Event [i.e Event organiser service]

B2B = location of Reg person (जिसको service दी)

B2C = Where the Event Actually Held.

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- Service Provide Related to Road, Bridge, Highway e.t.c. = POS = Proportionate on the basis of Area in each State.

- Lodging service (or) Ancillary service = POS = Time spent in Each ST/UT.

2) Restaurant & catering service, personal Grooming, beauty treatment & Health service. = POS = location where service Actually Performed.

3) Admission to an event (or) Amusement Park = POS = Location where Event (or) Park is located.

(4) services on Board a conveyance = POS = location of the first scheduled Point of D of that conveyance for the Journey.

जहाँ से conveyance चला! (origin point)

If Event Held o/s India = location of Receiver

If Event provided in more than 1 State/UT = Refer Rules [POS = Proportionate value of such service on the basis of Generally Accepted Accouting Principle (GAAP)]

(3) Transportation of Goods (incl. Mail & courier)

B2B = location of Reg person (जिसको service दी)

B2C = Location where Goods Handover For their Transportation. (Pickup Point)

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(5) Banking & other financial service = POS = location of Receiver (LOR) if LOR not available then location of supplier.

(6) Advertisement service provided to Govt = Refer Rules. (check CRUX Diagram)

(7) Telecommunication services = POS

- Fixed line/lease Line Internet circuit = POS = location of Equipment
- Post Paid mobile/ Internet = POS = Billing Address (OR) location of Supplier if Billing address NOT Available.

(4) Passenger Transport service

B2B = location of R.A. (जिस

B2C = Place where Passenger EMBARKS on the Conveyance.

(5) Insurance Service

B2B = *location of Reg person (जिसको service दी)

B2C = Location of Receipient.

(6) Default Rule / Residuary case / General Rule.

B2B = *Location of Registered Person. (Jisko service di)

B2C = Location of Receiver IF NOT Available then Location of Supplier

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- Prepaid via Agent / Distributor = POS = Address of Agent (or) Distributor.

- Prepaid Sold directly to final Subscriber. = Place of Sale (If Physical Sale)

Place of Receiver (If Elec Sale.)

E-Recharge.

OtherCase = Location of Receiver

If Location of Receiver not available then Location of Supplier.

If Providing Multiple State = Proportionate Basis

POS = Based on Line Situated in each State

Location of Registered Person

Means जहाँ पर Receiver Registered है वो Location POS बनेगा !!

WHOLE CRUX

Receiver जहाँ Supply वहाँ !

Receiver कहाँ ये नही पता; तो Supplier जहाँ Supply वहाँ !