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)

(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 = POS = location of Equipment
  Internet circuit

- Post Paid mobile/ = POS = Billing Address (OR) Location of Supplier if Billing address NOT Available.
  Internet

(4) Passenger Transport service

B2B = location (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 !

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).