



RJA

**Rajput Jain & Associates**

**Chartered Accountant**

An ISO 9001:2008 Certified Firm

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# Place of Supply of Goods/Services



*Simplifying Legal Journey*

**Rajput Jain & Associates, Chartered Accountants** offers its clients a full range of services. The company has been setup by a group of young, enthusiastic, highly skilled and motivated professional who have taken experience from the top consulting firm and are extensively experienced in their accounting, taxation, assurance, and business advisory service to various clients and other stakeholders.

We are the exclusive member in India of the associates of international tax consultants, an associates of independent professional firm represented throughout Europe, US, Canada, South Africa, Australia and Asia.



# GST – The Framework

- **Who** shall pay → Taxable Person
- **On what** GST shall be paid → Supply of Goods and services – Section 7
- **When** GST shall be paid → Point of Supply
- **Where** shall GST be paid → Place of Supply
- **To whom** shall it be paid → Respective Government
- **How** to Pay → Cash / Credit



# Important Points

- Before you determine Place of supply, please decide classification
- Location of Supplier is very important to decide
- Decide who is recipient of service
- Be clear of the Section your Services fall in
- Place of supply is not equal to place of performance
- Determination of Place of Supply of goods is different from that of Services



# Important Points

- Section 2(15) - Location of Supplier of Services

Supply made from Premises which is registered

- Location of premises shall determine the location of supplier

Supply made from an unregistered fixed establishment

- location of such establishment

Supply from multiple establishments

- establishment most directly concerned with the provision of the Supply

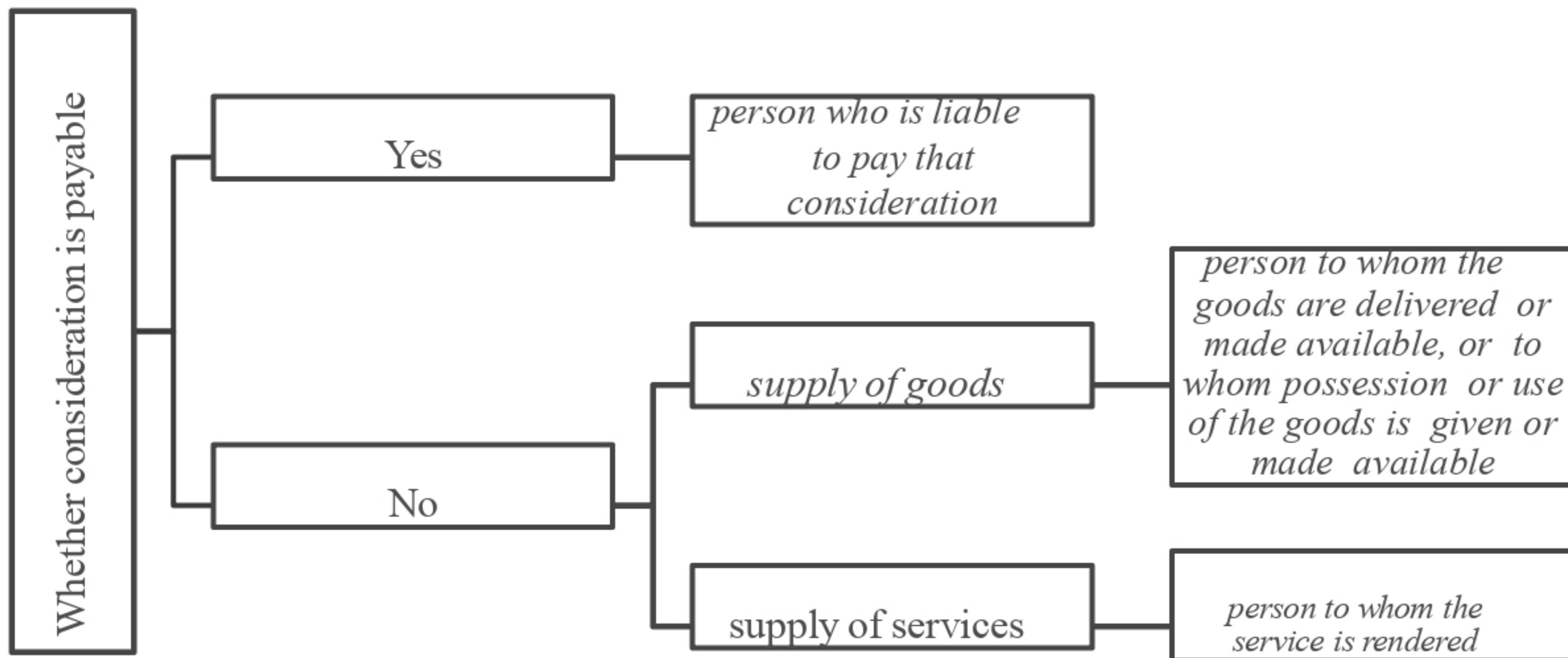
in all other cases

- place of residence of Supplier



# Important Points

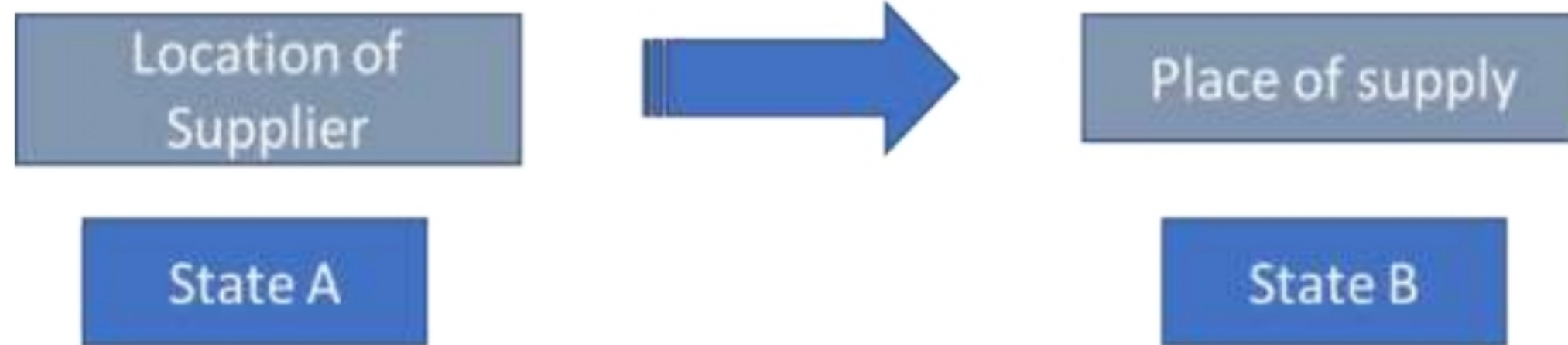
- Section 2(93) CGST- Recipient of Supply



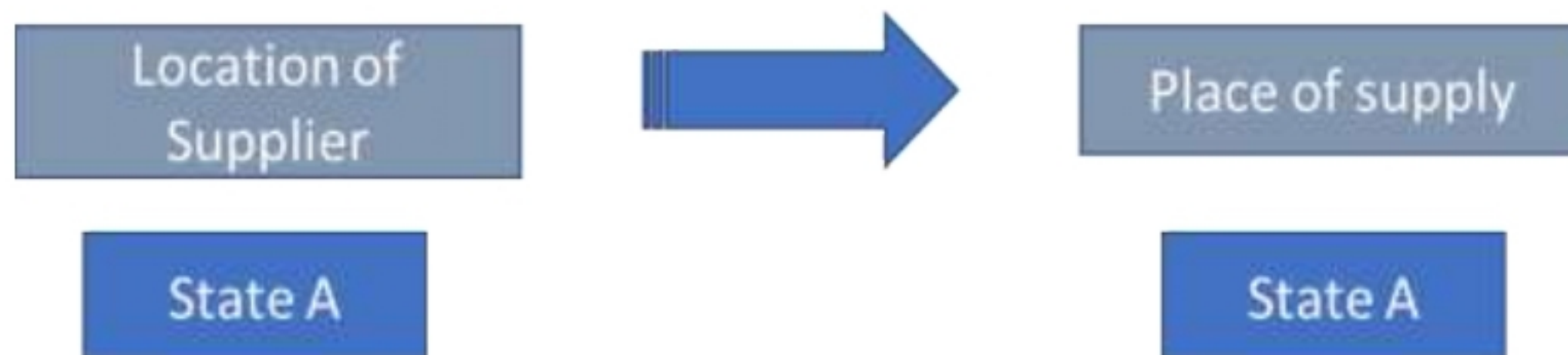


# Important Points

- Inter state Supply



- Inter state Supply



# Need for Place of Supply





# Intra State Supplies

## Section 77 of CGST Act / Section 19 of IGST Act

- (1) A registered person who has paid the Central tax and State tax or, as the case may be, the central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.
- (2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of Central tax and State tax or, as the case may be, the Central tax and the Union territory tax payable.



# Understanding Intra State Supply





# Intra State Supplies

## Intra state Supply - Section 8 of IGST Act

(1) Subject to the provisions of section 10, supply of **goods** where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply:

Provided that the following supply of goods shall not be treated as intra-State supply, namely:—

- (i) supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit;
- (ii) goods imported into the territory of India till they cross the customs frontiers of India; or
- (iii) supplies made to a tourist referred to in section 15.

(2) Subject to the provisions of section 12, supply of **services** where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply:

Provided that the intra-State supply of services shall not include supply of services to or by a Special Economic Zone developer or a Special Economic Zone unit.



# Intra State Supplies

## Intra state Supply – Section 8 of IGST Act

Explanation 1.—For the purposes of this Act, where a person has,—

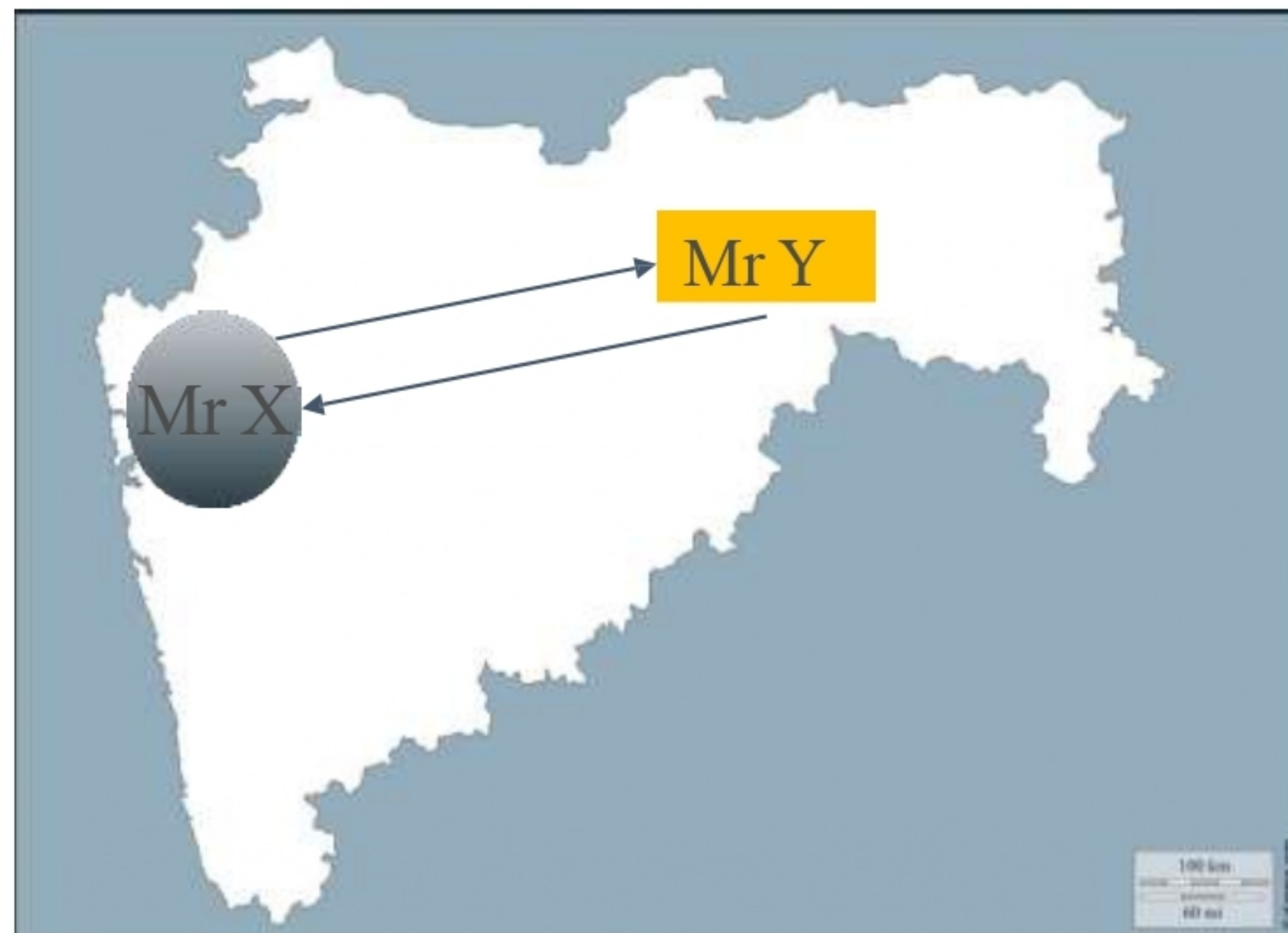
- (i) an establishment in India and any other establishment outside India;
- (ii) an establishment in a State or Union territory and any other establishment outside that State or Union territory; or
- (iii) an establishment in a State or Union territory and any other establishment being a business vertical registered within that State or Union territory, then such establishments shall be treated as establishments of distinct persons.

Explanation 2.—A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.



# Intra State Supplies

- Supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory



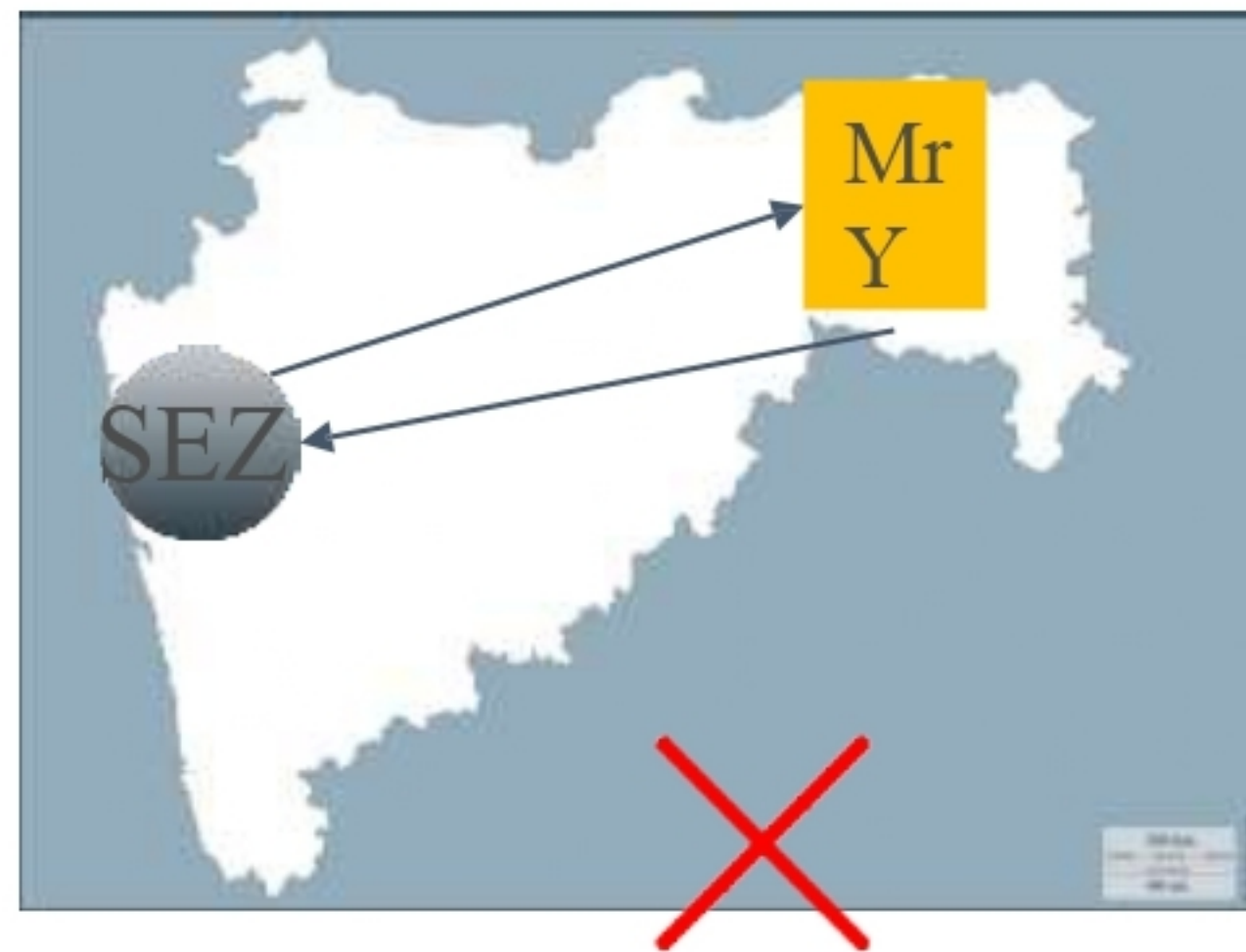


# Intra State Supplies

- Not an intra state supply of goods



Import of Goods till they cross custom frontier



Supply to or from SEZ



Supply to a tourist - a person not normally resident in India, who enters India for a stay of not more than 6 months for legitimate non-immigrant purposes.

# Understanding Inter State Supply





# Inter State Supplies

- Inter state Supply – Section 7 of IGST Act
  - (1) Subject to the provisions of section 10, supply of goods, where the location of the supplier and the place of supply are in—
    - (a) two different States;
    - (b) two different Union territories; or
    - (c) a State and a Union territory,shall be treated as a supply of goods in the course of inter-State trade or commerce.
  - (2) Supply of goods imported into the territory of India, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of inter-State trade or commerce.



# Inter State v Intra state

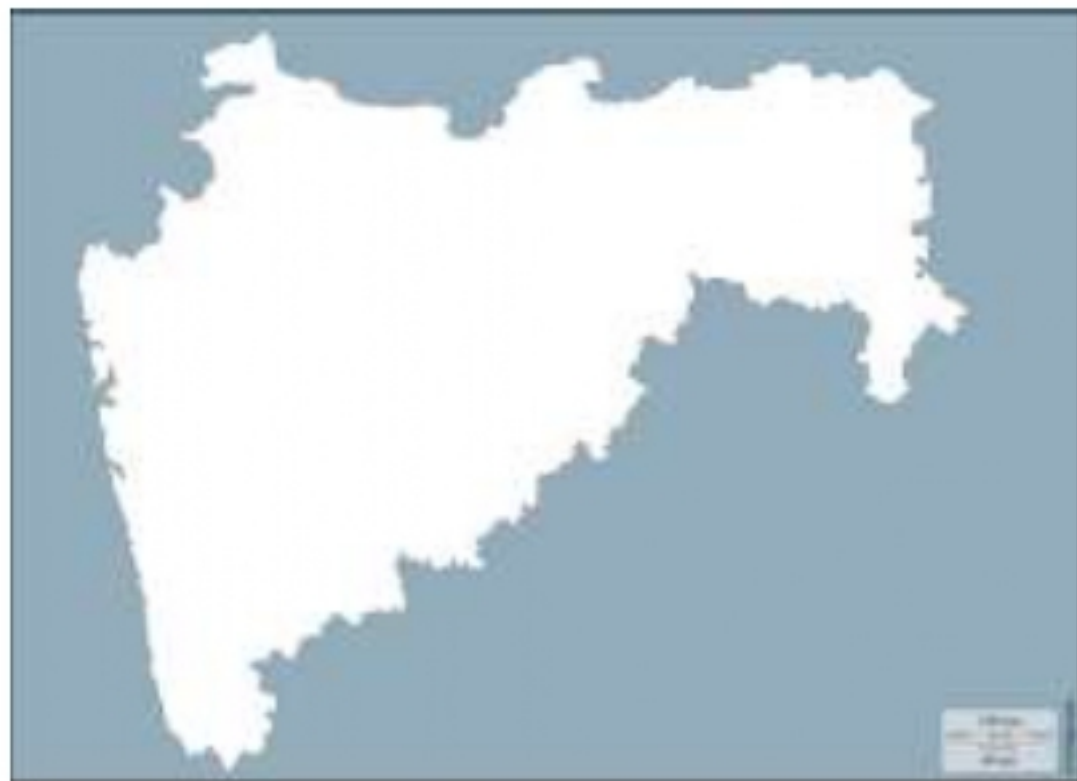
- (3) Subject to the provisions of section 12, supply of services, where the location of the supplier and the place of supply are in—
  - (a) two different States;
  - (b) two different Union territories; or
  - (c) a State and a Union territory,shall be treated as a supply of services in the course of inter-State trade or commerce.
- (4) Supply of services imported into the territory of India shall be treated to be a supply of services in the course of inter-State trade or commerce.
- (5) Supply of goods or services or both,—
  - (a) when the supplier is located in India and the place of supply is outside India;
  - (b) to or by a Special Economic Zone developer or a Special Economic Zone unit; or
  - (c) in the taxable territory, not being an intra-State supply and not covered elsewhere in this section,shall be treated to be a supply of goods or services or both in the course of inter- State trade or commerce.





# Inter State Supplies

- Goods - Location of supplier and place of supply in different states / UT



Supplier located in  
Maharashtra



Place of supply  
located in Uttarakhand



# Inter State Supplies

- Goods imported into the territory of India

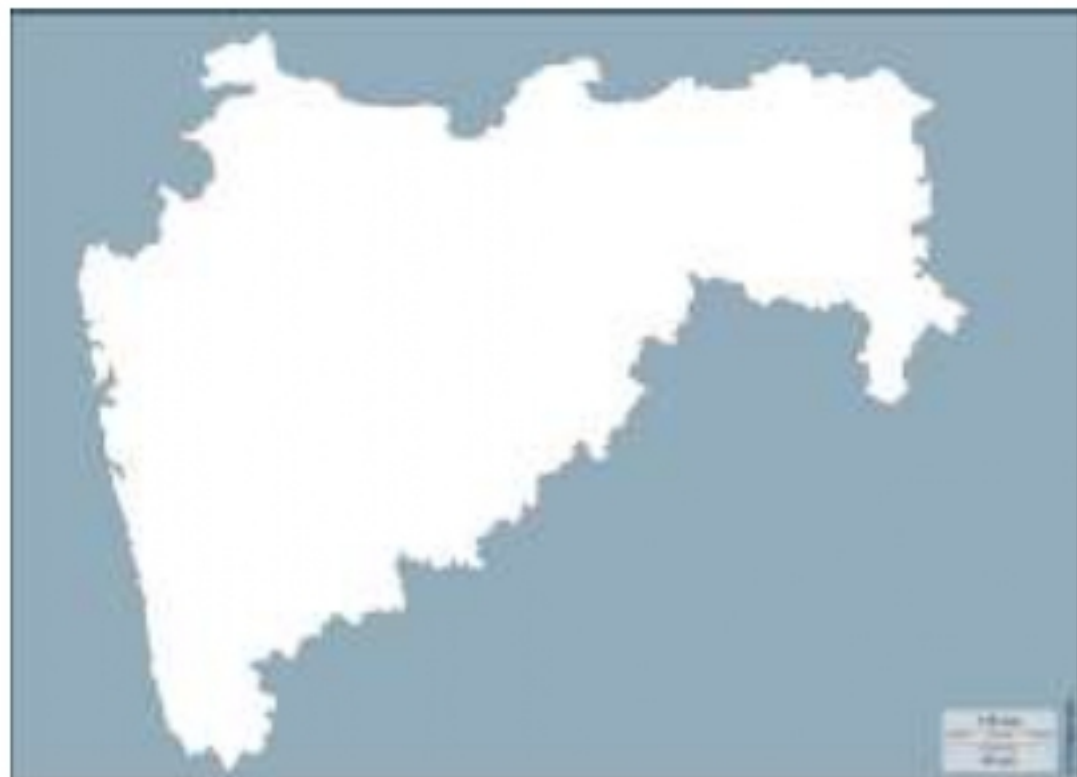


(10) “import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;



# Inter State Supplies

- Services - Location of supplier and place of supply in different states / UT



Supplier located in  
Maharashtra



Place of supply  
located in Uttarakhand



# Inter State Supplies

## Services imported into the territory of India



- (11) “import of services” means the supply of any service, where—
- (i) the supplier of service is located outside India;
  - (ii) the recipient of service is located in India; and
  - (iii) the place of supply of service is in India;



# Inter State Supplies

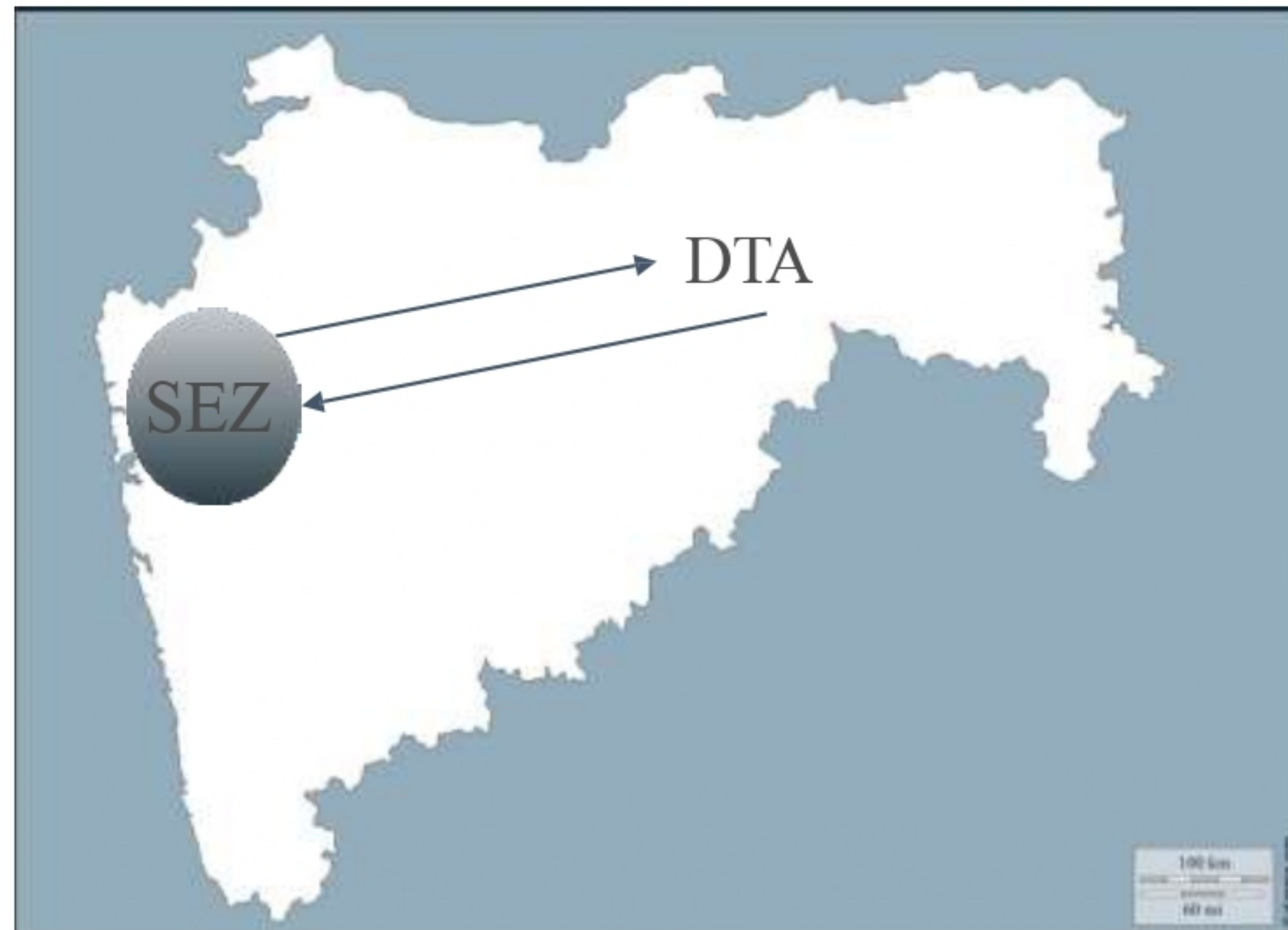
**Supply when the supplier is located in India and the place of supply is outside India**





# Inter State Supplies

- Supply to or by a Special Economic Zone developer or a Special Economic Zone unit





# Inter State Supplies

- Supply in the taxable territory, not being an intra-State supply and not covered elsewhere in this section,



# Supply in Territorial Water







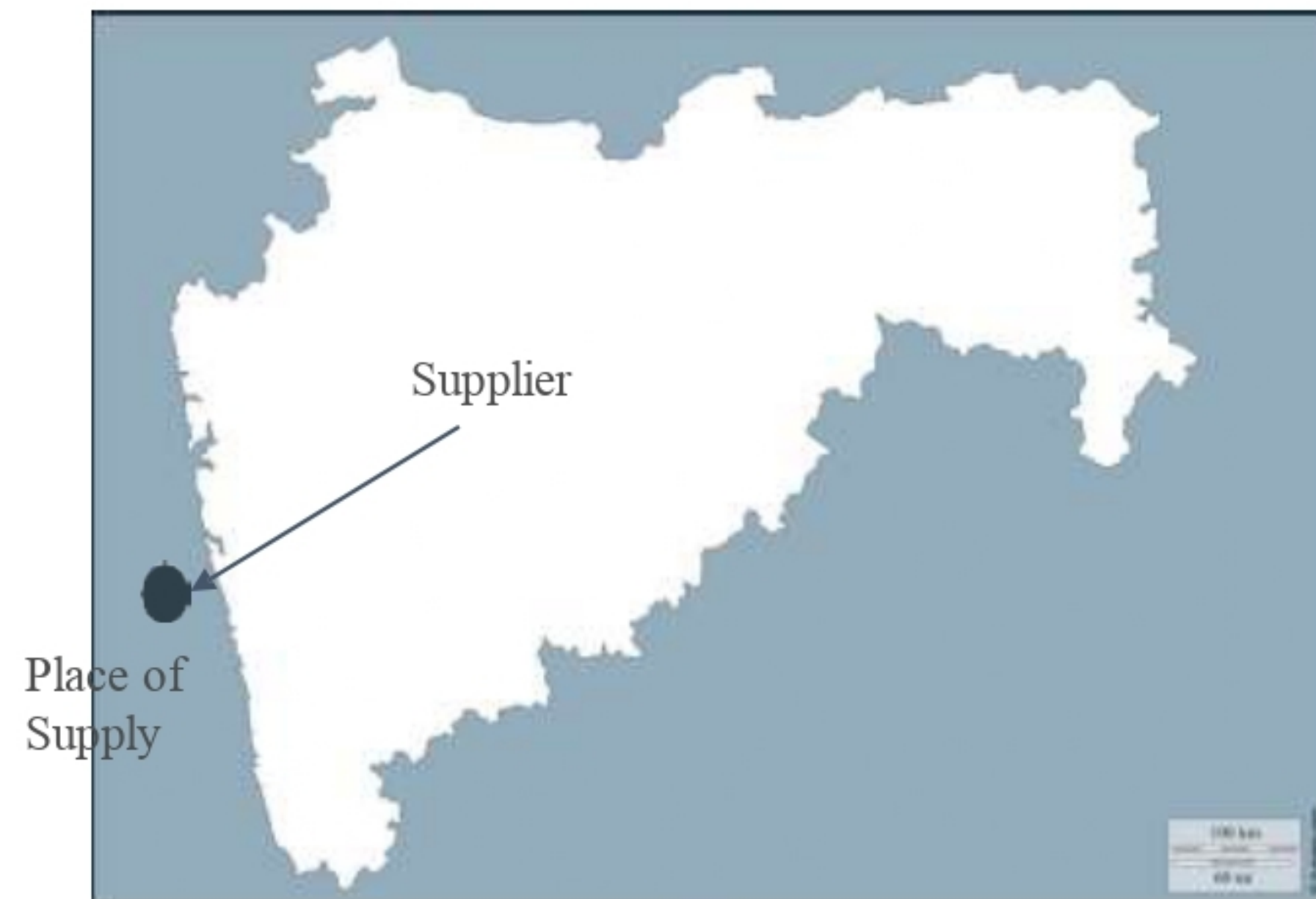
# Territorial Water

## Section 9 of IGST Act

Notwithstanding anything contained in this Act,—

- (a) where the location of the supplier is in the territorial waters, the location of such supplier; or
- (b) where the place of supply is in the territorial waters, the place of supply,

shall, for the purposes of this Act, be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.



# Imports and Exports

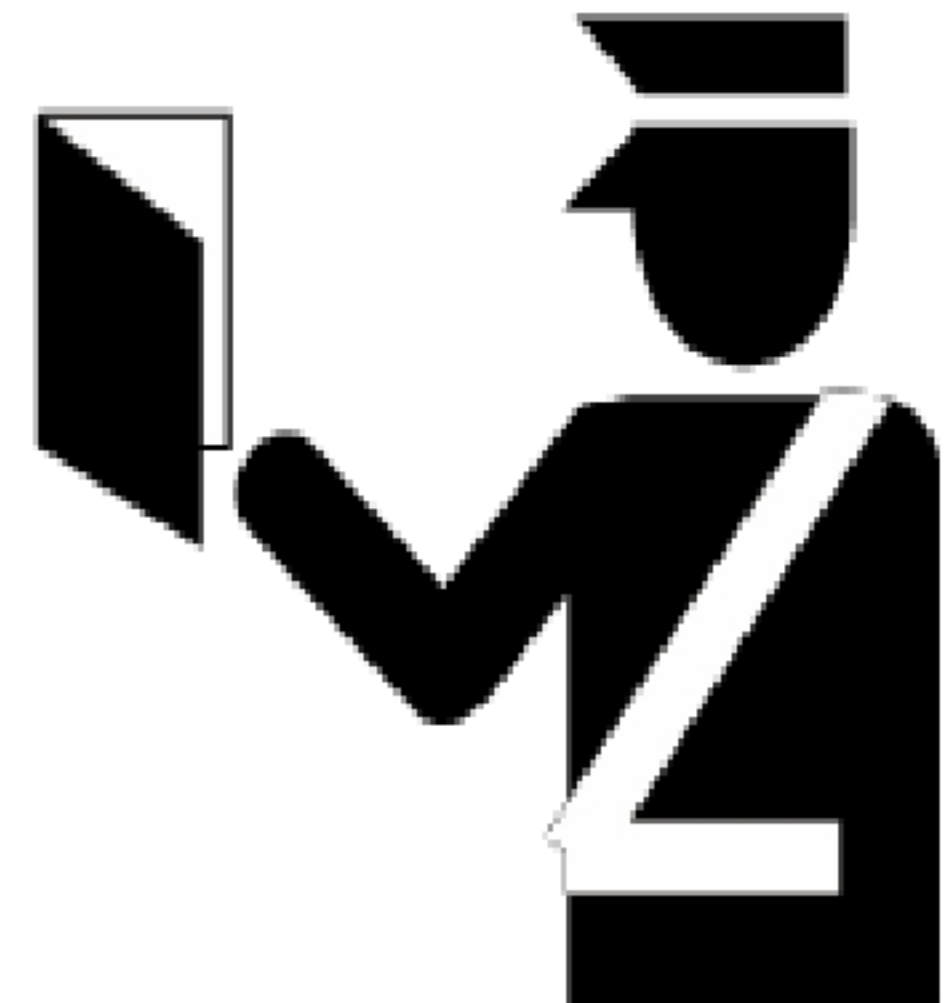




# Imports

## Levy on imported goods - Section 5 of IGST Act

Provided that the integrated tax on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 (51 of 1975) on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962 (52 of 1962).





# Exports

## Export of goods



## Section 2 of IGST Act

(5) “export of goods” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;



# Exports

## Export of Services



### Section 2 of IGST Act

(6) “export of services” means the supply of any service when,—

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India; the
- (iii) place of supply of service is outside India;
- ) the payment for such service has been received by the supplier of service in convertible foreign exchange;
- (iv) and
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;

# Place of Supply



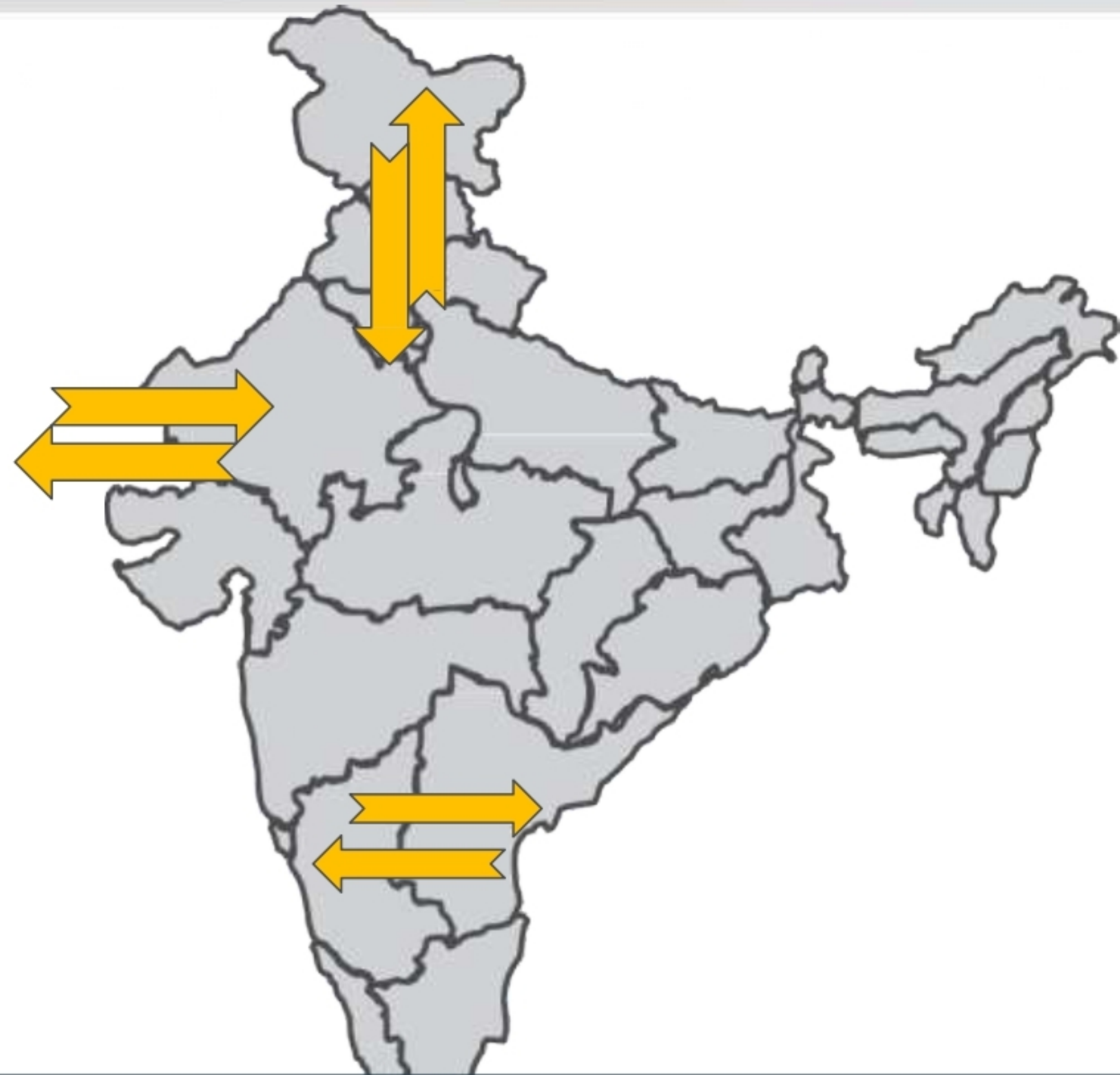


# Need for Place of Supply

For whom are these rules meant?

These rules are primarily meant for:

- persons who deal in cross-border services
- Persons dealing in interstate transactions
- Suppliers operating within India from multiple locations and supplying goods /services from different locations
- Special transaction zones like SEZ, exempted zones etc





# POS - Need

- To enable determination of place of levy and jurisdiction
- To ensure no double taxation by different states on same transaction
- To ensure proper tax collection by different states and enabling them to get their proper share
- To ensure proper Rules for Goods and Services separately
- Ensure seamless credit







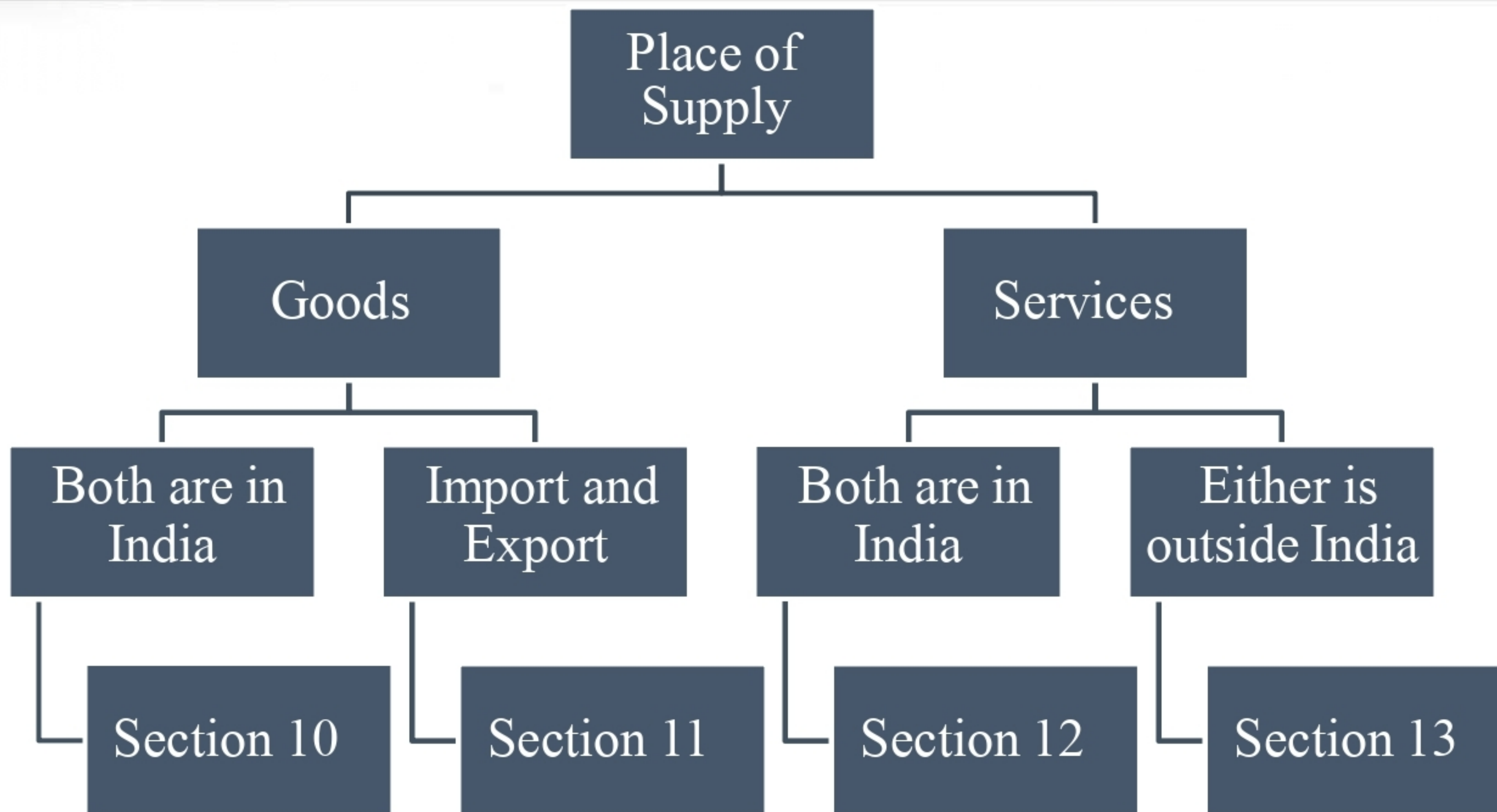
# IGST – Levy

## **IGST on supply of goods**

- supply of goods in the course of inter-State trade or commerce means any supply where:
  - the location of the supplier and
  - the place of supply  
are in different  
States
  
- Deemed Inter State Supply
  - A supply of goods and/or services in the course of import
  - An export of goods and/or services
  
- Exceptions to this Rule given in Section 5



# IGST – Levy



# Place of Supply of Goods





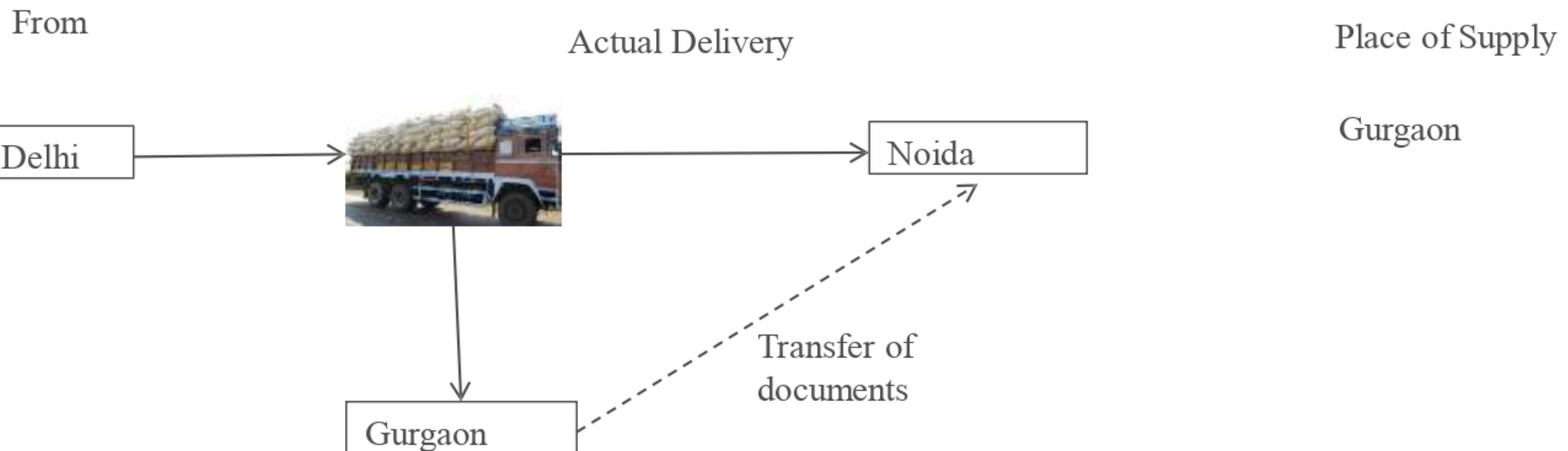
# Place of Supply of Goods

| S No. | Transactions of Supply  | Place of Supply  |                      |                    |
|-------|---|--|----------------------|--------------------|
| 1     | Supply of Goods involving movement of Goods   | Location of Goods at which the movement of goods terminate for delivery to the recipient |                      |                    |
| From  |   | Buyer  | Termination movement | Place of Supply of |
| Delhi |  | Gurgaon  | Gurgaon              | Gurgaon            |
| Delhi |  | Gurgaon (unregistered)   | Chandigarh           | Gurgaon            |



# Place of Supply of Goods

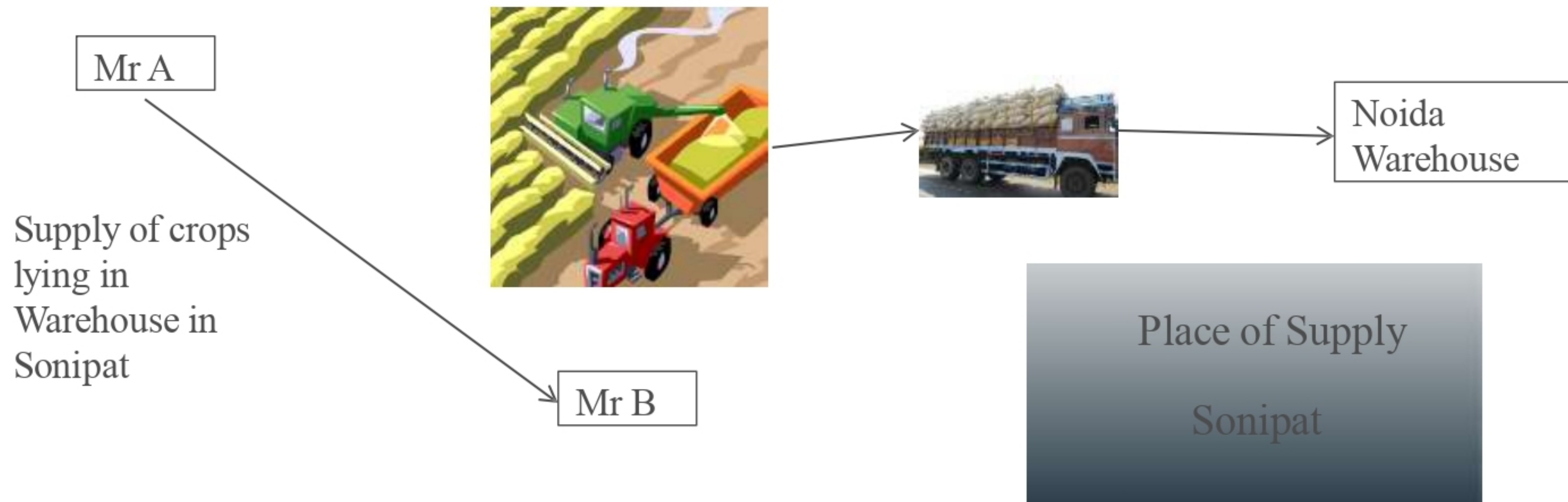
| S No. | Transactions of Supply   | Place of Supply                         |
|-------|--|---|
| 2     | Supply of goods by way of transfer of title of documents of the goods to a person before or during movement of goods | Principal Place of business of receiver |





# Place of Supply of Goods

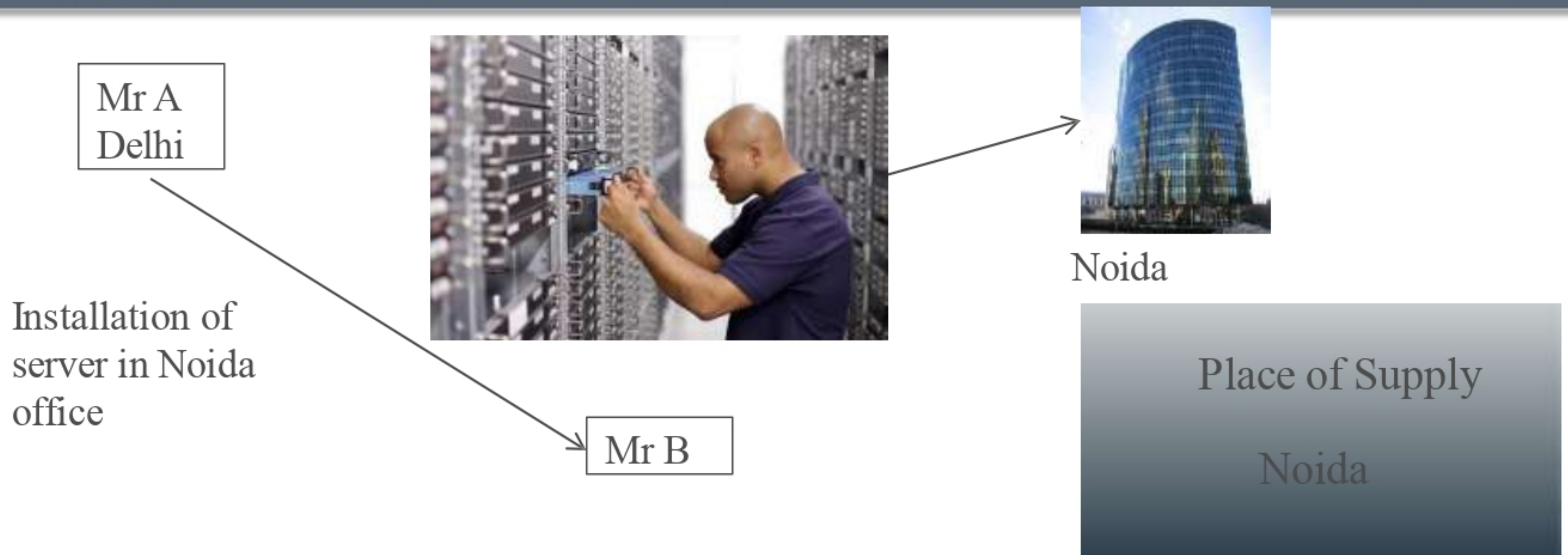
| S No. | Transactions of Supply                                   | Place of Supply   |
|-------|--|---|
| 3     | Supply of goods which does not involve movement of goods | Location of goods at the time of delivery to the receiver |





# Place of Supply of Goods

| S No. | Transactions of Supply                 | Place of Supply                |
|-------|--|--------------------------------|
| 4     | Installation/assembly of goods at site | Place of installation/assembly |





# Place of Supply of Goods

| S No. | Transactions of Supply                | Place of Supply                            |
|-------|---------------------------------------|--|
| 5     | Supply of goods on board a conveyance | Location at which goods are taken on board |



Supply of goods on board



A close-up photograph of a person's hand holding a golden key. The hand is positioned on the left side of the frame, with the thumb and index finger gripping the key's head. The key is held horizontally, pointing towards the right. The background is a solid dark blue color, which transitions to a white background at the bottom of the image.

# Place of Supply of Services

-Both Supplier and recipient in India



# Place of Supply of Services

| S No | Transactions of Supply | Place of Supply when services provided to |   |
|------|------------------------|---|---|
|      |                        | B2B                                       | B2C   |
| 1    | All Services           | Location of Service Recipient             | Location of Service Recipient if available on records, else<br><br>location of service provider |



# Place of Supply of Services

## S Transactions of Supply

No

B2B

B2C

2 Services in relation to immovable property – Land related

Location of Immovable Property when within India, else location of recipient



Indian Company gives contract of designing its office in Spain to US Architect firm



# Place of Supply of Services

| S No | Transactions of Supply  | Place of Supply  |     |
|------|---|--|-----|
|      |   | B2B  | B2C |
| 2    | Services in relation to immovable property – Accommodation by | Location of Immovable Property when within India, else location of recipient |     |



Hotel at Agra



Houseboat at Allipy



Camp at Rishikesh



# Place of Supply of Services

| S No | Transactions of Supply  | Place of Supply  |     |
|------|---|--|-----|
|      |   | B2B  | B2C |
| 2    | Services in relation to immovable property – accommodation in – such immovable property | Location of Immovable Property when within India, else location of recipient |     |



Conference at Agra



Marriage in Delhi



Social gathering in London

**What if there are supplies at multiple places under same contract?**



# Place of Supply of Services

| S No | Transactions of Supply   | Place of Supply when services provided to |     |
|------|--|---|-----|
|      |  | B2B                                       | B2C |
| 3    | Restaurant and catering services, personal grooming, fitness, beauty treatment & health services | Location of performance of service        |     |



Restaurant at Delhi



Catering in Mumbai



Beauty treatment in Gurgaon



# Place of Supply of Services

| S No | Transactions of Supply   | Place of Supply when services provided to |                   |
|------|--|---|-------------------|
|      |  | B2B                                       | B2C               |
| 4.   | Admission to a cultural, artistic, sporting, scientific, educational, or entertainment event or amusement park or any other place and services ancillary thereto |   | Location of Event |



Admission to Lords



Amusement Park in Mumbai



Concert in Gurgaon



# Place of Supply of Services

| S No | Transactions of Supply                                     | Place of Supply when services provided to |   |
|------|--|---|---|
|      |  | B2B                                       | B2C   |
| 5.   | Services in relation to training and performance appraisal | location of such person                   | Location where the services are actually performed. |







# Place of Supply of Services

| S No | Transactions of Supply  | Place of Supply when services provided to |   |
|------|---|---|---|
|      |   | B2B                                       | B2C   |
| 5    | Supply of services by way of organisation to events, conferences, fair, exhibition etc. + Sponsorship thereof | Location of recipient                     | Location where event is actually held if it is within India, else location of recipient |



Sponsorship at Ferozshah Kotla



Fair in Mumbai





Conference in Gurgaon



# Place of Supply of Services

| S No. | Transactions of Supply  | Place of Supply when services provided to |  |
|-------|-------------------------|---|--|
|       |                         | B2B                                       | B2C  |
| 6     | Transportation of goods | Location of such person                   | Location where goods are handed for transportation |

| From  |   | To      | Recipient Whether registered person | Place of Supply |
|-------|---|---------|-------------------------------------|-----------------|
| Delhi |  | Gurgaon | Yes                                 | Gurgaon         |
| Delhi |  | Gurgaon | No                                  | Delhi           |



# Place of Supply of Services

| S No. | Transactions of Supply           | Place of Supply when services provided to |   |
|-------|----------------------------------|---|---|
|       |                                  | B2B                                       | B2C   |
| 8     | Passenger Transportation service | Location of such person                   | Location where passenger embarks on the conveyance for a continuous journey |

Mumbai-Delhi

Mumbai

Delhi-London-New York-London-New York

Delhi

Singapore - Kolkata - Bangkok.  
(Jet) (Air India)

Singapore - Kolkata: Singapore  
Kolkata - Delhi: Kolkata





# Place of Supply of Services

| S No. | Transactions of Supply                   | Place of Supply when services provided to      |     |
|-------|--|--|-----|
|       |  | B2B  | B2C |
| 9     | Supply of services on board a conveyance | Location of first scheduled point of departure |     |

Mumbai-Delhi

Mumbai

Delhi-London-New York-London-New York

Delhi

Singapore to New York via Delhi

Singapore

Singapore - Kolkata - Bangkok.  
(Jet) (Air India)

Singapore





# Place of Supply of Services

| S No. | Transactions of Supply   | Place of Supply when services provided to   |     |
|-------|--|---|-----|
|       |  | B2B   | B2C |
| 10    | Telecommunication service by way of fixed line, leased circuit, cable or dish antenna                          | Location where telecommunications line, leased circuit or dish antenna is installed   |     |
| 11    | Supply of telecommunication service in case of post-paid mobile connection                                     | Location of billing address of recipient of service on record of supplier of service  |     |
| 12    | Supply of telecommunication service in case of pre-paid mobile connection through a voucher or any other means | Location where pre-payment is received or voucher is sold (if payment is made online, place of supply will be location of recipient of service)   |     |
| 13    | Supply of banking or other financial service including stock broking service                                   | Location of recipient of service on record of supplier of service<br>Provided that if the service is not linked to the account of the recipient of services, the place of supply shall be location of the supplier of services. |     |
| 14    | Supply of advertisement service to Government/state bodies/local authority                                     | Location in each state in proportion to amount attributable to service provided   |     |

A close-up photograph of a person's hand holding a golden key. The hand is positioned on the left side of the frame, with the thumb and index finger gripping the key's head. The key is held horizontally, pointing towards the right. The background is a solid dark blue color, which provides a strong contrast for the golden key and the skin of the hand. The lighting is soft, highlighting the texture of the skin and the metallic sheen of the key.

# Place of Supply of Services

-Either Supplier and recipient outside India



# Place of Supply of Services

| S No | Transactions of Supply | Place of Supply when services provided to |
|------|------------------------|---|
| 1    | General                | location of the recipient of services     |



Consulting service



Marketing service



BPO service



# Place of Supply of Services

| S No | Transactions of Supply  | Place of Supply when services provided to          |
|------|---|--|
| 2.   | services supplied in respect of goods which are required to be made physically available by the recipient of services to the supplier of services, or to a person acting on behalf of the supplier of services in order to provide the services | location where the services are actually performed |



Cargo handling service



Repair of machine



Dry cleaning



A close-up photograph of a hand holding a golden key, positioned in the upper left corner of the slide. The hand is holding the key by its handle, and the key is pointing towards the right.

# Place of Supply of Services

## Exceptions:

Provided that when such services 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:

Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs and are exported after repairs without being put to any other use in India, than that which is required for such repairs;



# Place of Supply of Services

| S<br>No | Transactions of Supply   | Place of Supply when services provided<br>to       |
|---------|--|--|
| 3.      | services supplied to an individual, which require the physical presence of the recipient | location where the services are actually performed |



Health Services



Training



Fitness



# Place of Supply of Services

| S No | Transactions of Supply   | Place of Supply when services provided to |
|------|--|---|
| 4    | services supplied directly in relation to an immovable property, | location of immovable property.           |



Construction Services



Land Surveyor



~~Services of an agent who arranges finance for the purchase of a property~~



# Place of Supply of Services

| S No | Transactions of Supply   | Place of Supply when services provided to |
|------|--|---|
| 5.   | Services supplied by way of admission to, or organisation of a cultural, artistic, sporting, scientific, educational or entertainment event, or a celebration, events etc or admission thereof | place where the event is actually held.   |



Admission to Cricket match in Lords



Fair in Mumbai



Admission to a Performance in New York



# Place of Supply of Services

| S.No. | Service   | When both in India and outside India                           |
|-------|---|--|
| 3.    | Performance based - in relation to goods and individual in person | Place of supply shall be the location in the taxable territory |
| 4.    | In relation to immovable property                                 |  |
| 5.    | Admission to, or organisation of an event                         |  |

| S.No. | Service   | When in more than one state / UT  |
|-------|---|---|
| 3.    | Performance based - in relation to goods and individual in person | Place of supply shall be taken as being in each States or UT and the value specific to each State or UT shall be in proportion to the value for services separately collected or determined |
| 4.    | In relation to immovable property                                 |   |
| 5.    | Admission to, or organisation of an event                         |   |



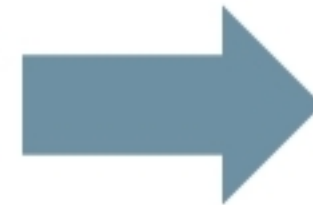
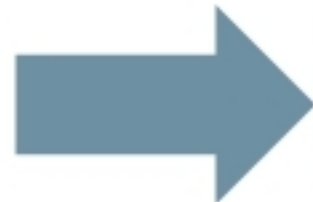
# Place of Supply of Services

| S<br>No | Transactions of Supply   | Place of Supply when services provided<br>to |
|---------|--|--|
| 8.      | <ul style="list-style-type: none"><li>(a) services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders;</li><li>(b) intermediary services;</li><li>(c) services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month.</li></ul> | location of the supplier of services         |

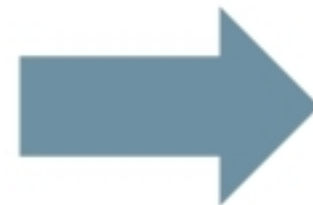


# Intermediary

## Person Acting on his own:



A freight forwarder picks the goods from factory in Pune to port and to Egypt and charges Rs 15 Lakhs – not an intermediary.



A freight forwarder agent arranges for transportation and charges commission of Rs 1 Lakh – an intermediary.



# Intermediary



Travel Agent



Commission Agent



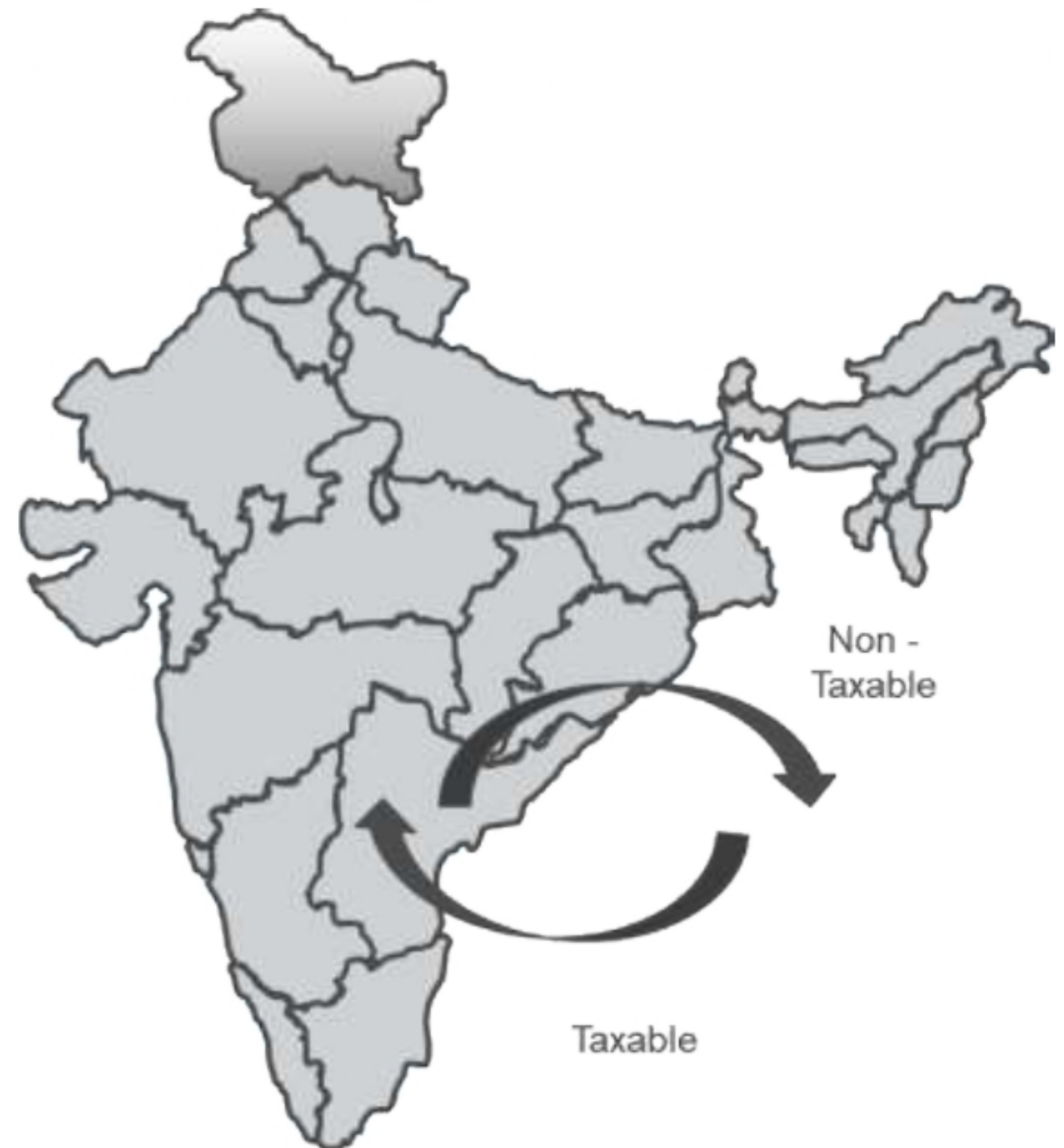
Tour operator





# Place of Supply of Services

| S No. | Transactions of Supply  | Place of Supply when services provided to |
|-------|---|---|
| 9.    | services of transportation of goods, other than by way of mail or courier | place of destination of such goods        |





# Place of Supply of Services

| S No | Transactions of Supply  | Place of Supply when services provided to                                    |
|------|---|--|
| 10.  | place of supply in respect of passenger transportation services | place where the passenger embarks on the conveyance for a continuous journey |





# Place of Supply of Services

## Journey

Mumbai-Delhi

Delhi-London-New York-London-  
New York

Singapore to New York via Delhi

Singapore - Kolkata - Bangkok.  
(Jet) (Air India)

## Place of Provision

Mumbai

Delhi

Singapore

Singapore - Kolkata: Singapore  
Kolkata - Delhi: Kolkata



# Place of Supply of Services

| S No | Transactions of Supply                             | Place of Supply when services provided to                             |
|------|--|---|
| .    | services provided on board a conveyance            | first scheduled point of departure of that conveyance for the journey |
|      | Mumbai-Delhi                                       | Mumbai  |
|      | Delhi-London-New York-London-New York              | Delhi   |
|      | Singapore to New York via Delhi                    | Singapore   |
|      | Singapore - Kolkata –Bangkok.<br>(Jet) (Air India) | Singapore   |





# Place of Supply

## **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 essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,—

- advertising on the internet;
- providing cloud services;
- provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;
- providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- online supplies of digital content (movies, television shows, music and the like);
- digital data storage; and
- online gaming;



# Place of Supply

## Examples of Supplies not qualifying as OIDAR

| <b>service</b>   | <b>Whether Provision of service mediated by information technology over the internet or an electronic network</b> | <b>Whether it is Automated and impossible to ensure in the absence of information technology</b> | <b>OIDAR Service</b> |
|--|---|--|----------------------|
| Pdf document manually emailed by provider  | Yes   | No   | No                   |
| Pdf document automatically emailed by provider's system  | Yes   | Yes  | Yes                  |
| Pdf document automatically downloaded from site  | Yes   | Yes  | Yes                  |
| Stock photographs available for automatic download   | Yes   | Yes  | Yes                  |
| Online course consisting of pre-recorded videos and downloadable pdfs                                | Yes   | Yes  | Yes                  |
| Online course consisting of pre-recorded videos and downloadable pdfs plus support from a live tutor | Yes   | No   | No                   |
| Individually commissioned content sent in digital form e-g., photographs, reports, medical results   | Yes   | No   | No                   |



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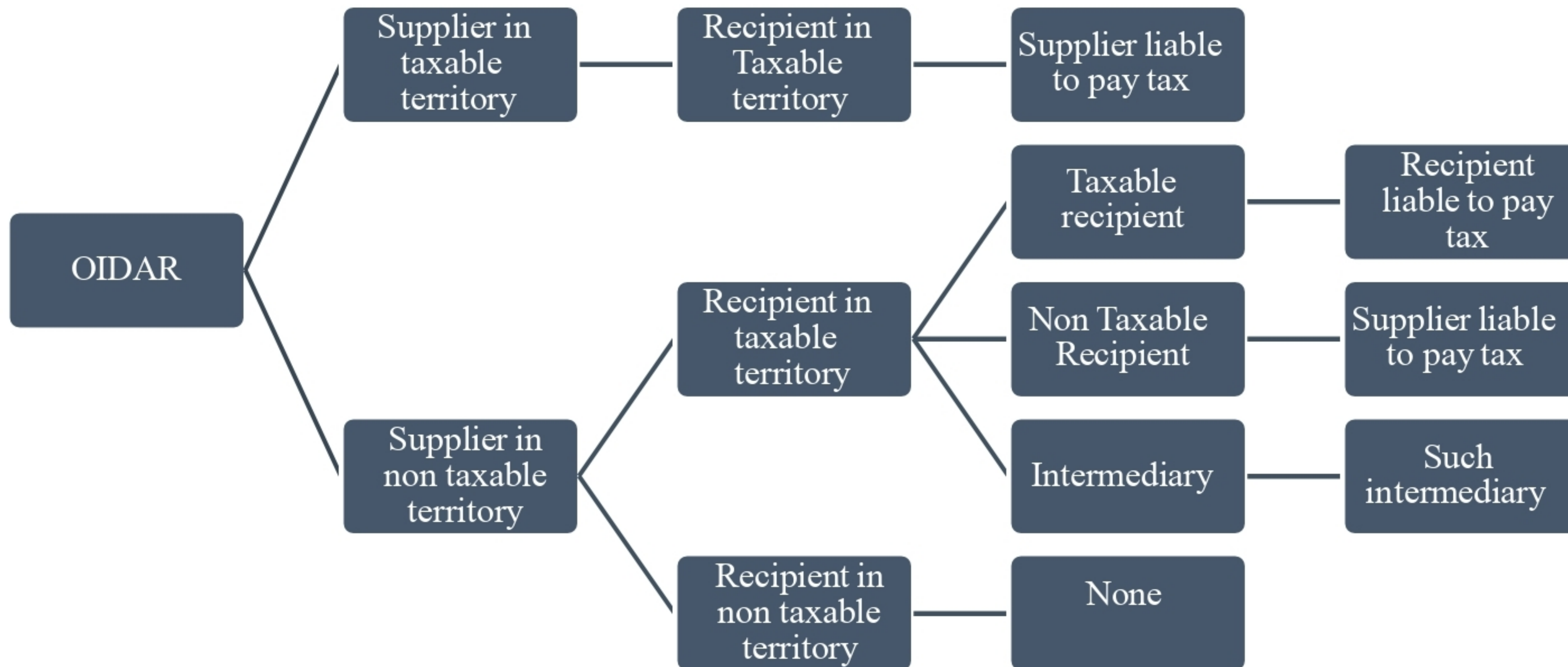
## **Location of recipient in case of OIDAR**

- the location of address presented by the recipient of services through internet is in the taxable territory;
- the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory;
- the billing address of the recipient of services is in the taxable territory;
- the internet protocol address of the device used by the recipient of services is in the taxable territory;
- the bank of the recipient of services in which the account used for payment is maintained is in the taxable territory;
- the country code of the subscriber identity module card used by the recipient of services is of taxable territory;
- the location of the fixed land line through which the service is received by the recipient is in the taxable territory.



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## Special Provisions in relation to OIDAR [Section 14]







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## **Conditions when intermediary not liable**

- the invoice or customer's bill or receipt issued or made available by such intermediary taking part in the supply clearly identifies the service in question and its supplier in non-taxable territory;
- the intermediary involved in the supply does not authorise the charge to the customer or take part in its charge which is that the intermediary neither collects or processes payment in any manner nor is responsible for the payment between the non-taxable online recipient and the supplier of such services;
- the intermediary involved in the supply does not authorise delivery; and
- the general terms and conditions of the supply are not set by the intermediary involved in the supply but by the supplier of services.



## DISCLAIMER

**Reaches us.....**

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