



POS - GST

Place of Supply of Goods/ Services



What is intra-state supply ?

location of the
supplier and the
place of supply are
in the same State

Yes – Intra State

No – Inter State



What is inter-state supply ?

Inter-state Sec 7 & 8

Location of the
supplier and place of
supply in different
states

Deemed inter-state
supplies

In the course of
import

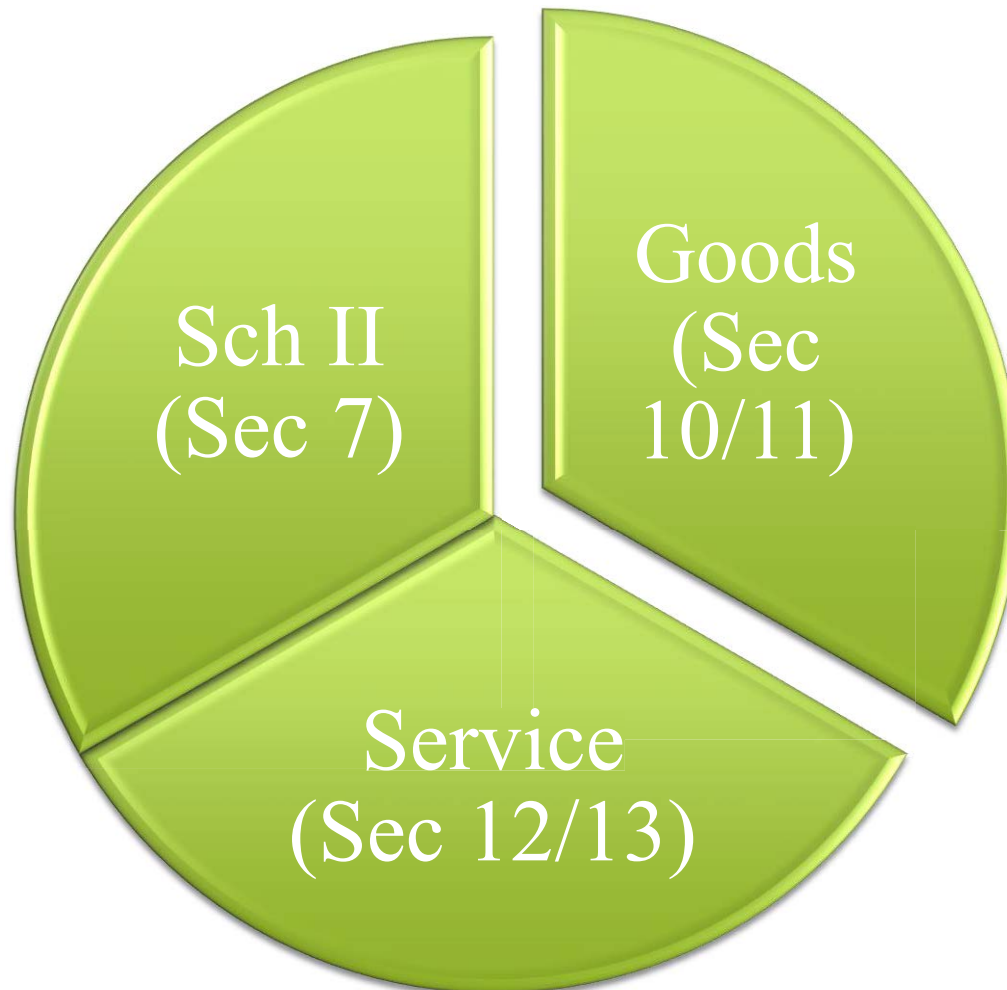
Location of supplier
in India and place of
supply out of India

Supplies to/by SEZ
developer/unit

Not being an
intrastate not covered
elsewhere

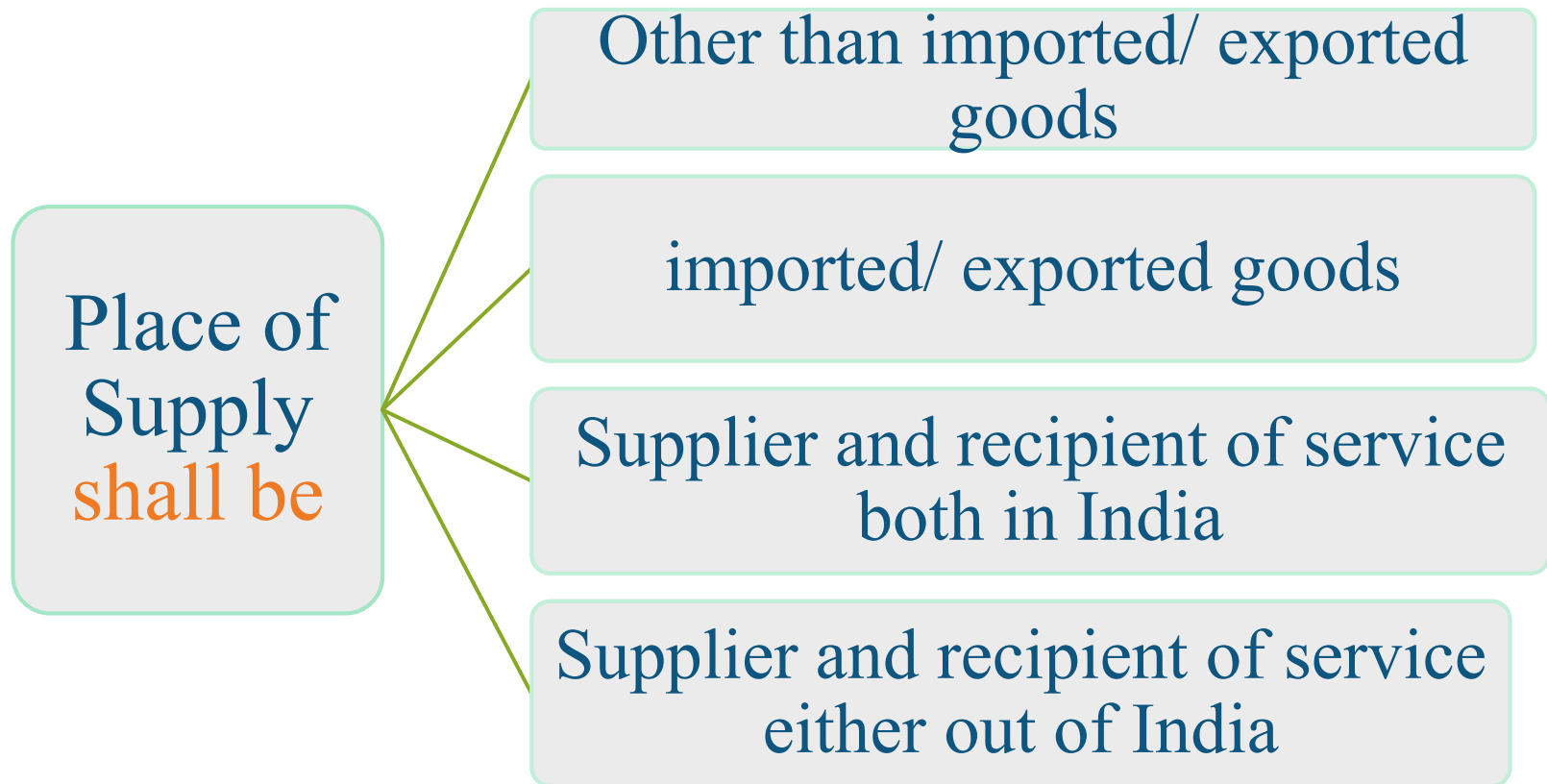


Goods Vs Supply?





Place of Supply?





Place of Supply of 'Goods' S. 10(1)(a)

7

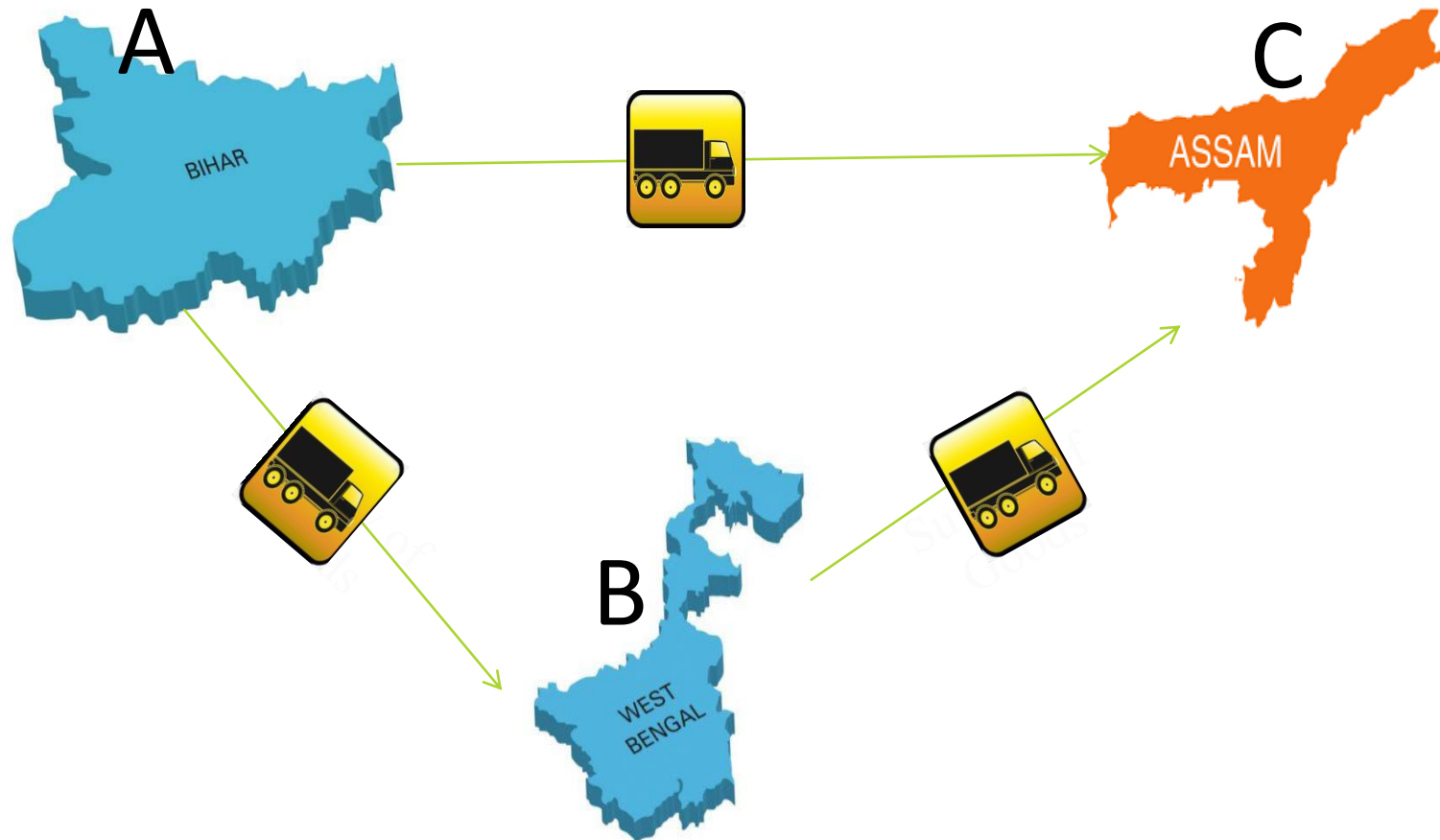
- Supply 'involves movement
- Refer ' occasions movement
for CST Act
- Question of fact gathered
 - From the terms of supply
 - From the nature of the goods



Place of Supply of 'Goods' S. 10(1)(a)

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IGST





Place of Supply of 'Goods' S. 10(1)(b)

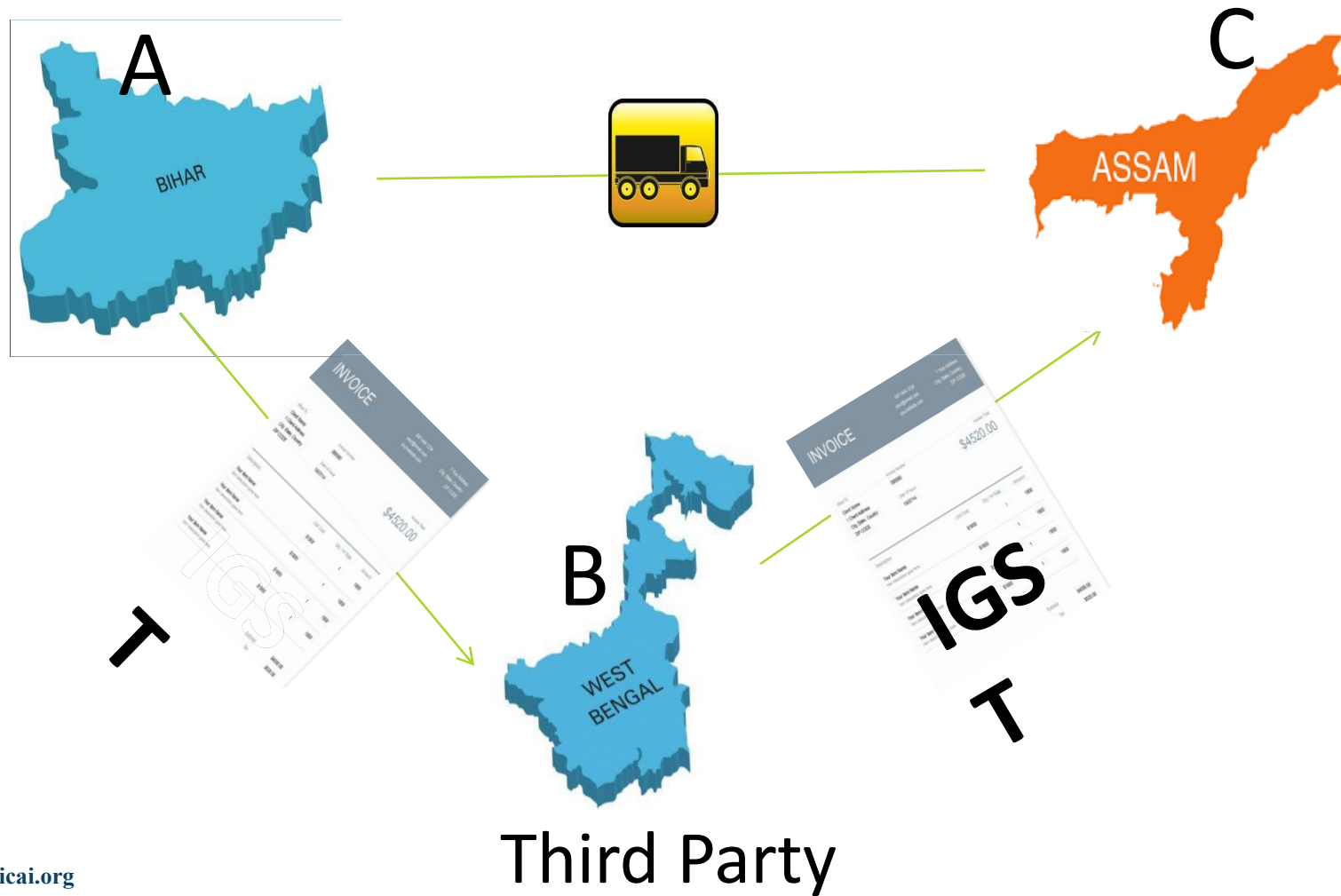
9

- Supply 'involves movement
- On the direction of Third Party
- Place of Supply
- Principal Place of Business



Place of Supply of 'Goods' S. 10(1)(b)

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Place of Supply of 'Goods' S. 10(1)(b)

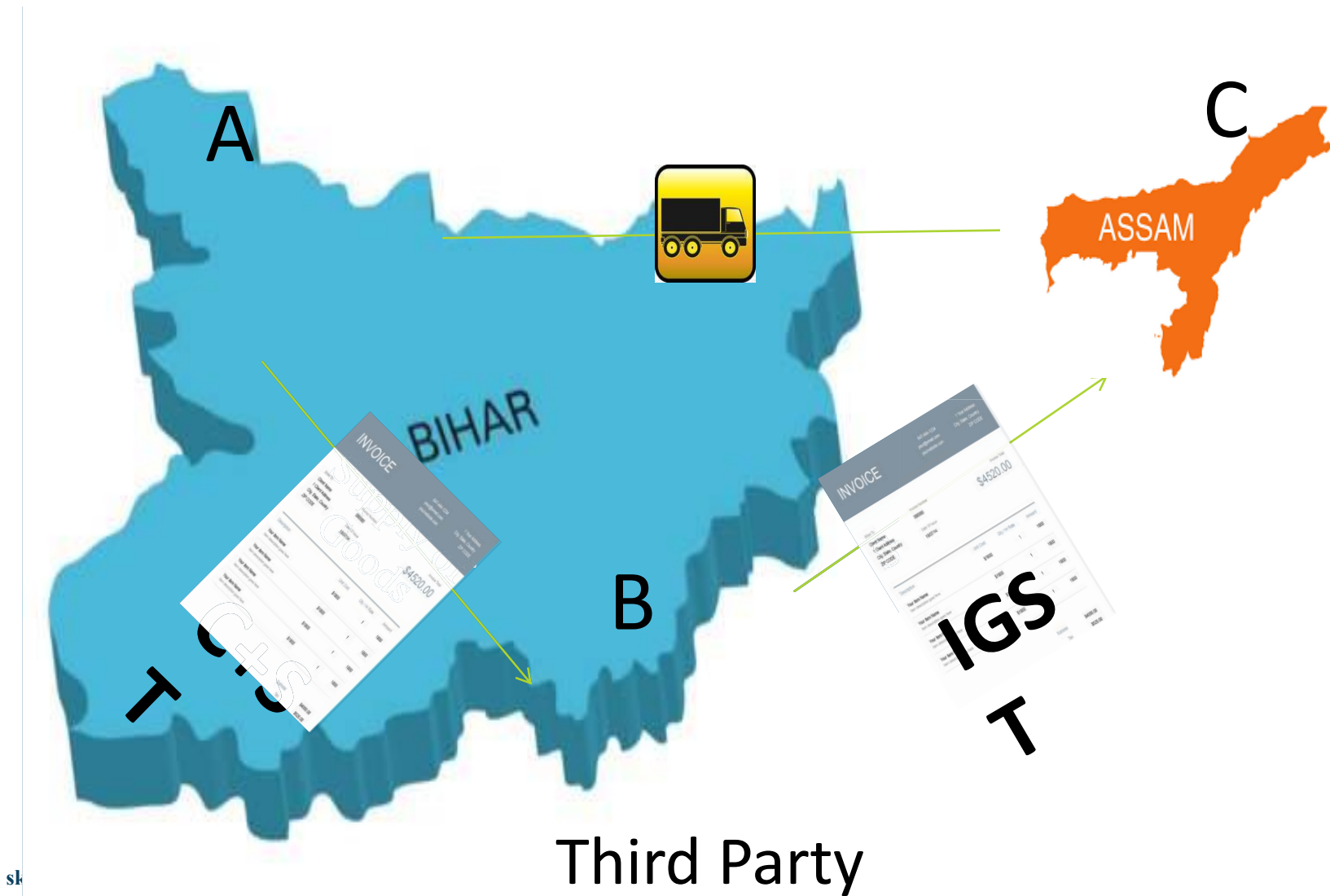
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Place of Supply of 'Goods' S. 10(1)(b)

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Place of Supply of 'Goods' S. 10(1)(c)

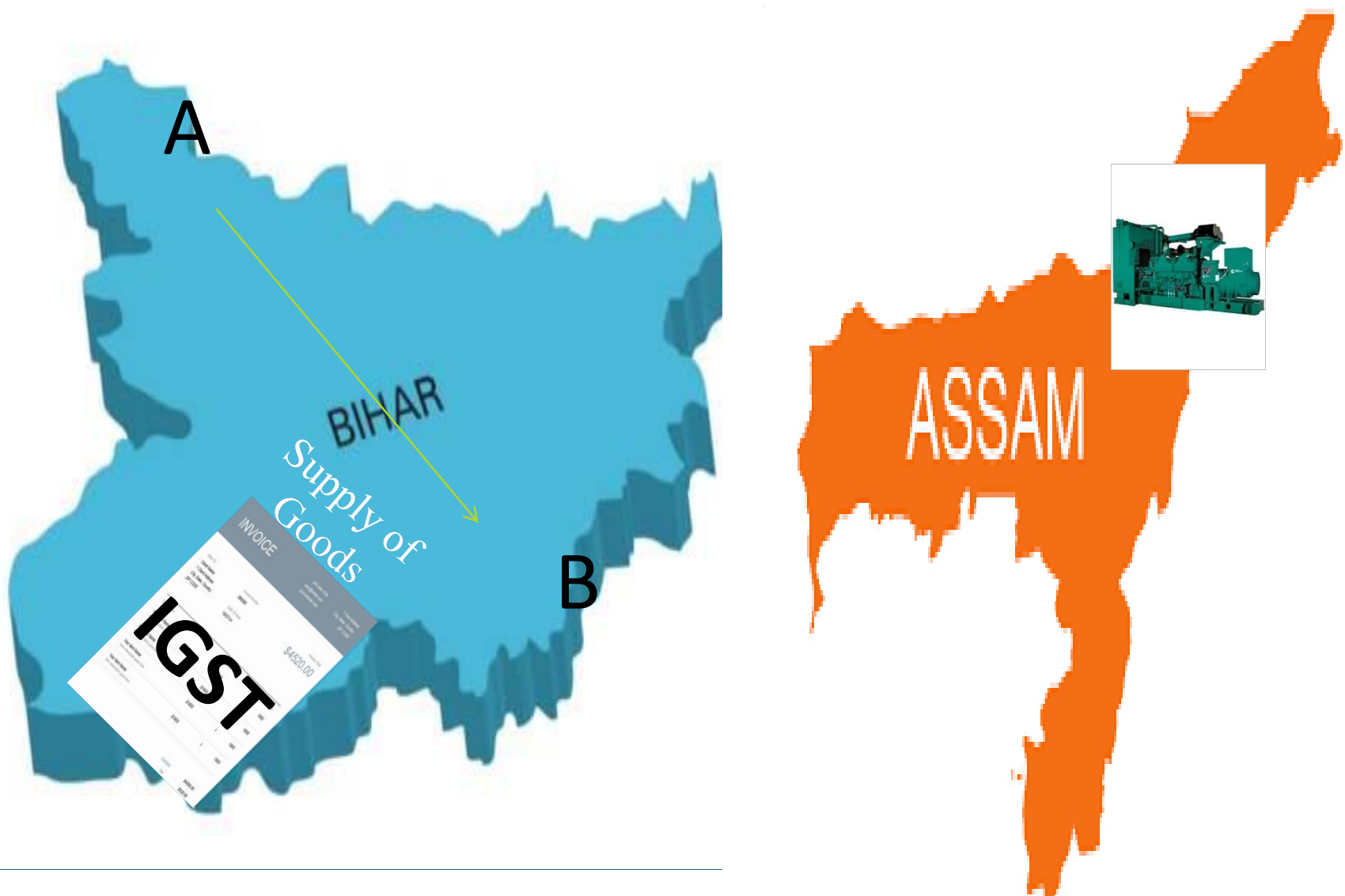
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- Supply doesn't involve movement
- Whether by supplier or recipient
- Place of Supply
- Location of such goods



Place of Supply of 'Goods' S. 10(1)(c)

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Place of Supply of 'Goods' S. 10(1)(d)

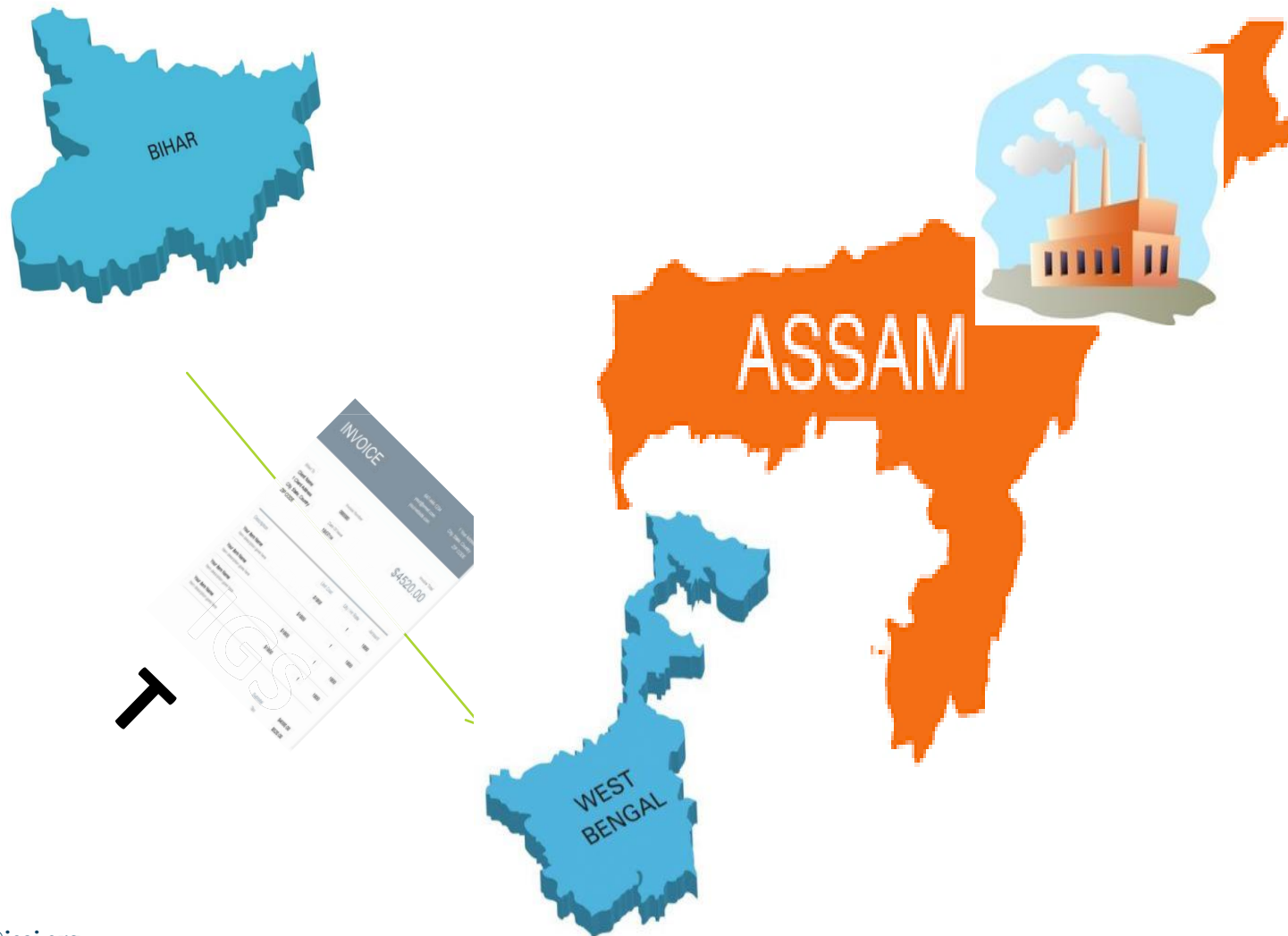
15

- Supply assembled or installed at site
- Place of Supply
- Place of such installation or assembly



Place of Supply of 'Goods' S. 10(1)(d)

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Place of Supply of 'Goods' S. 10(1)(e)

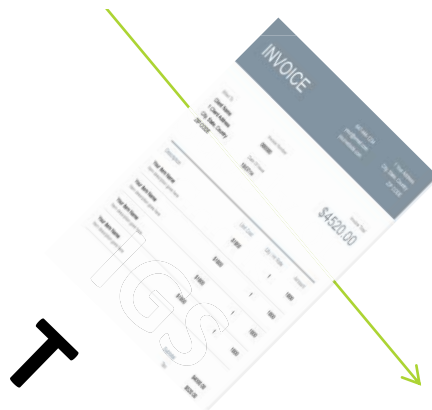
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- Supply on board
- Place of Supply
- Location where goods taken on board



Place of Supply of 'Goods' S. 10(1)(d)

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Place of Supply of Goods – Sec 10 IGST (other than goods imported / exported)

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Section 10(1)(a)

Supply involves movement of Goods

Location of goods at the time at which movement terminates for delivery to recipient

Section 10(1)(b)

Goods supplied on direction of the third person

Principal Place of Business of the third person (i.e., address in Registration Certificate)

Section 10(1)(c)

Supply does not involve movement of goods

Location of goods at the time of delivery to the recipient

Section 10(1)(d)

Goods are assembled or installed at site

Place of installation or assembly

Section 10(1)(e)

Goods supplied on board a conveyance

Location at which such goods are taken on board

Sec 10(2) - Where none of the above rules apply, place of supply would be determined in the manner to be prescribed



Place of Supply of Goods – Sec 10 IGST Illustrations

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Section 10(1)(a): Supply involves movement of goods

Particulars	Supplier's factory from where goods are removed	Termination of movement for delivery	Place of supply	Tax Payable
Movement of goods by the supplier (goods dispatched by supplier)	Orissa	Assam	Assam	IGST payable at Orissa
[Section 10(1)(a) read with 2(96)(a) of CGST Act]	Orissa	Orissa	Orissa	CGST / SGST payable at Orissa
Movement of goods by the recipient (goods collected by recipient)	Kerala	Goa	Goa	IGST payable at Kerala
[Section 10(1)(a) read with 2(96)(b) of CGST Act]	Kerala	Kerala	Kerala	CGST / SGST payable at Kerala



Place of Supply of Goods – Sec 10 IGST Illustrations

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Section 10(1)(b): Supply involves movement of goods, and delivered to a person on the instruction of a third person

Case	Location of Supplier - Seeta	Place of delivery of goods - Office of Ram	Principal place of Lakshman who instructed delivery to Ram	Place of supply for Seeta	<u>Type of tax payable by Seeta</u>
1	Ahmedabad	Ahmedabad	Amritsar	Amritsar	IGST at Ahmedabad
2	Ahmedabad	Amritsar	Amritsar	Amritsar	IGST at Ahmedabad
3	Ahmedabad	Bangalore	Bangalore	Bangalore	IGST at Ahmedabad
Case	Location of Supplier - Seeta	Place of delivery of goods - Office of Ram	Principal place of Lakshman who instructed delivery to Ram	Place of supply for Lakshman	<u>Type of tax payable by Lakshman</u>
1	Ahmedabad	Ahmedabad	Amritsar	Ahmedabad	IGST at Punjab
2	Ahmedabad	Amritsar	Amritsar	Amritsar	CGST + Punjab GST
3	Ahmedabad	Bangalore	Bangalore	Bangalore	CGST + Kar GST at Karnataka
4	Ahmedabad	Chandigarh	Udaipur	Chandigarh	IGST at Rajasthan



Place of Supply of Goods – Sec 10 IGST Illustrations

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Section 10(1)(c): Supply does not involve movement of goods

Particulars	Location of supplier	Location of recipient	Location of goods	Place of supply	Tax Payable
Sale of pre-installed DG Set	Delhi	Bhopal	Bhopal	Bhopal	IGST payable at Delhi
Manufacture of moulds by job-worker (supplier), sold to the Principal, but retained in job worker's premises	Tamil Nadu	Kerala	Tamil Nadu	Tamil Nadu	CGST + TN GST payable at Tamil Nadu
A businessman in Noida has an old car lying unused in his hometown in Sikkim	Noida But in this case, Sikkim (registration as casual taxable person)	Sikkim	Sikkim	Sikkim	CGST + Sik GST payable at Sikkim



Place of Supply of Goods – Sec 10 IGST Illustrations

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Section 10(1)(d): Supply of goods assembles/ installed at site

Particulars	Location of supplier	Registered office of recipient	Installation/ Assembly Site	Place of supply	Tax Payable
Installation of weigh bridge	Delhi	Bhopal	Bhopal	Bhopal	IGST payable at Delhi
Servers supplied and installed at the office of a marketing firm	Karnataka	Goa	Karnataka	Karnataka	CGST + Kar GST payable at Karnataka
Supply of work-stations	Gujarat	Gujarat	Kerala	Kerala	IGST payable at Gujarat



Place of Supply of Goods – Sec 10 IGST Illustrations

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Section 10(1)(e): Supply of goods supplied on board a conveyance

Particulars	Location of supplier	Loading of goods	Passenger boards at	Place of supply	Tax Payable
Supply of canned aerated drinks on a flight	Punjab	Punjab	Delhi	Punjab	CGST + Pun GST payable at Punjab
Sale of Haldirams mixtures by their sales person during the journey	Pune	Goa	Hyderabad	Goa	IGST payable at Pune
Sale of sun-glasses on a ship	Bangalore	Chennai	Cochin	Chennai	IGST payable at Bangalore



Place of Supply of Goods – Sec 11 IGST (goods imported into / exported from India)

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- **Export of goods:** Means taking goods out of India to a place outside India;
- **Import of goods:** Means bringing goods into India from a place outside India;

Section	Situation	Place of supply
11(a)	Goods imported into India	Location of importer
11(b)	Goods exported from India	Location outside India

Note: Section 5 provides that *IGST shall be levied on goods imported into India as per Section 3 of Customs Tariff Act*

- *Point of taxation - When duties of customs are levied on the said goods*
- *Value - As determined as per Customs Act*



Place of Supply of Goods – Sec 11 IGST (Illustrations)

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Section 11(a): Import of goods

Case	Location of supplier	Location of goods before supply	Goods supplied to	Location of recipient	Place of supply
1	Thailand	Thailand	Assam	Assam	Assam
2	China	China	Kashmir	Haryana	Kashmir
3	Sri Lanka	Sri Lanka	Kerala	Kerala	Kerala
4	Karnataka	Iran	Dubai	Karnataka	Not an import

Section 11(b): Export of goods

Case	Location of supplier	Location of goods	Goods supplied to	Location of recipient	Place of supply
1	Assam	Assam	Thailand	Assam	Thailand
2	Tamil Nadu	Kashmir	China	Texas	China
3	Sri Lanka	Kerala	Sri Lanka	Sri Lanka	Sri Lanka
4	Maharashtra	Dubai	Iran	Iran	Not an export



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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For Supply of any
other Service,
Place of supply is:
(General Rule)

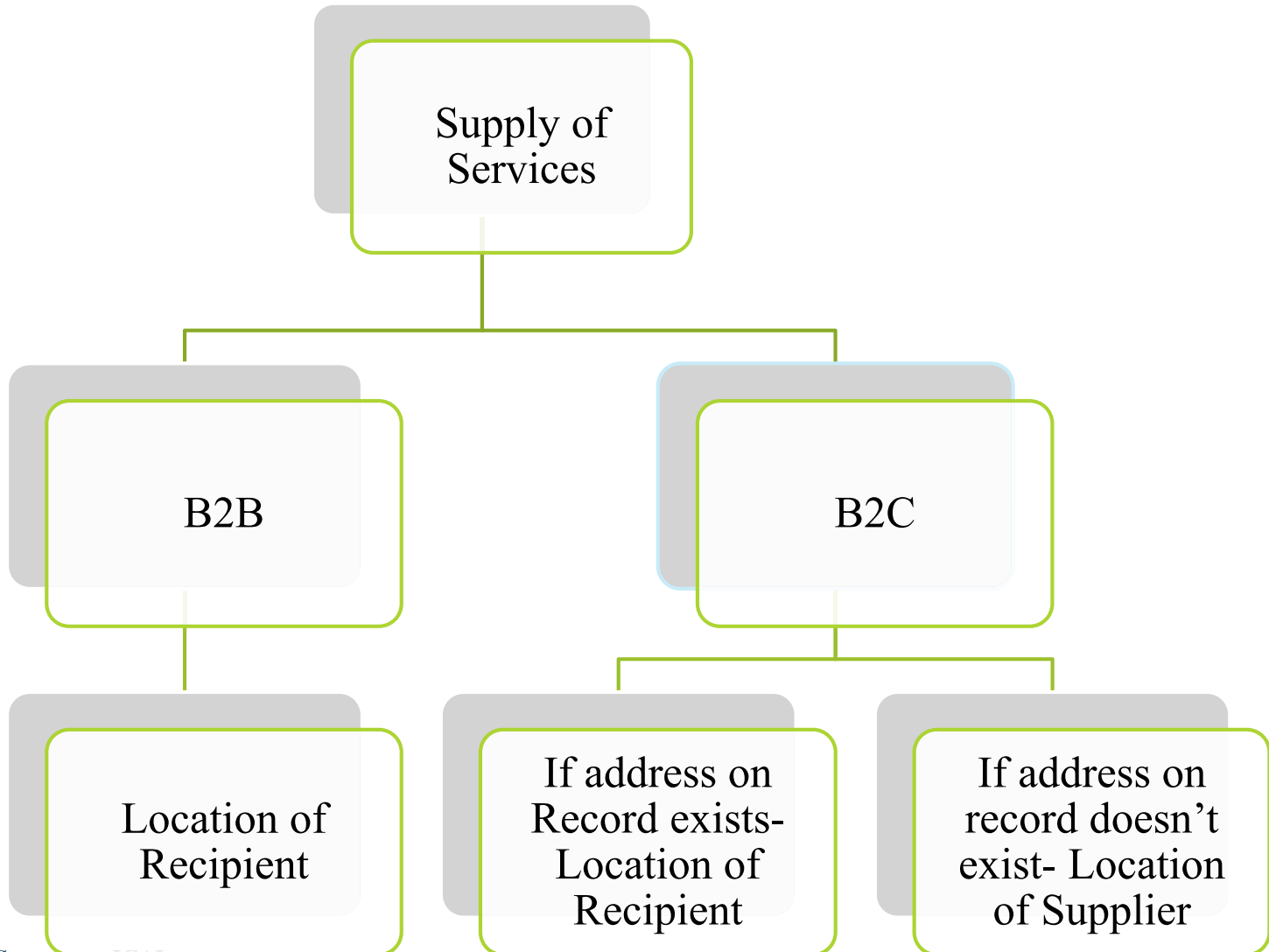
Section 12(2)(a): Registered recipient:
Location of recipient

❖ **Section 12(2)(b): Unregistered recipient:**
❖ Location of **recipient** if address in supplier's
records
Location of **supplier** if address not available



Supply of Services

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Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Services directly in relation to:

- a) Immovable property – grant-of-rights, construction, use, accommodation, marriage, letting out, architects, surveyors, etc.
- b) Boat, Vessel – lodging, club, etc.
- c) Ancillary services to the above

Place of supply -

Section 12(3):

**Location of property/
boat/ vessel**

**If property is outside
India – Location of
Recipient**



Place of supply - Section 12(3):

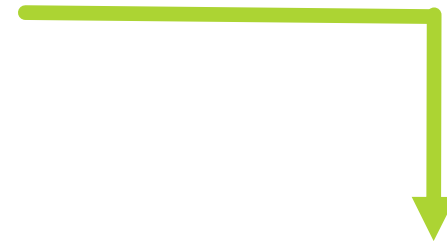
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Client in West Bengal



Contract or



Construction at Odisha

INVOICE		Bill-to: Client	Invoice Number	Invoice Date
		123 Main Street	000000	01/01/2020
		City, State, Country	Zip Code	10001
Description		Qty	Unit Price	Amount
1000 sq ft of construction work		1000	\$4520.00	\$4520.00
Total				\$4520.00





Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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- a) Restaurant and catering
- b) Personal grooming
- c) Fitness
- d) Beauty treatment
- e) Health service including cosmetic and plastic surgery



Place of supply -
Section 12(4):
**Location of 'actual'
performance**



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12(5): Supply of Services of **Training** and Performance Appraisal



Registered recipient:
Location of recipient

Unregistered recipient:
Place of 'actual' performance



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12(6): Supply of Services
for **admission to**:

- a) Cultural and artistic
- b) Sporting
- c) Scientific and educational
- d) Entertainment event
- e) Amusement Park
- f) Services ancillary to above



**Venue of event/
park**



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12(7): Supply of:

a) **Organising** cultural, arts, sports, educational, scientific, entertainment, conference, fair exhibition or similar events

b) Services ancillary to above

Registered recipient:

Location of recipient

Unregistered recipient:

Venue of event

Event outside India:

Location of recipient





Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12(8):
**Transportation
of goods,
including by
mail or courier**

Registered Recipient: Location of
Recipient

Unregistered Recipient: Location
where goods handed over for
transportation



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12(9):
Passenger
Transportation
Service (*Return*
journey treated as
separate journey)



Registered Recipient: Place of
Registered Recipient

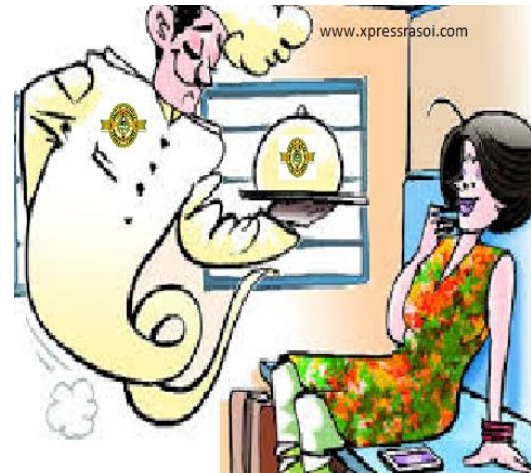
Unregistered Recipient: Place
where passenger embarks on the
conveyance for a continuous
journey



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12 (10):
Services **on board**
conveyance like
vessel, aircraft,
train, motor
vehicle

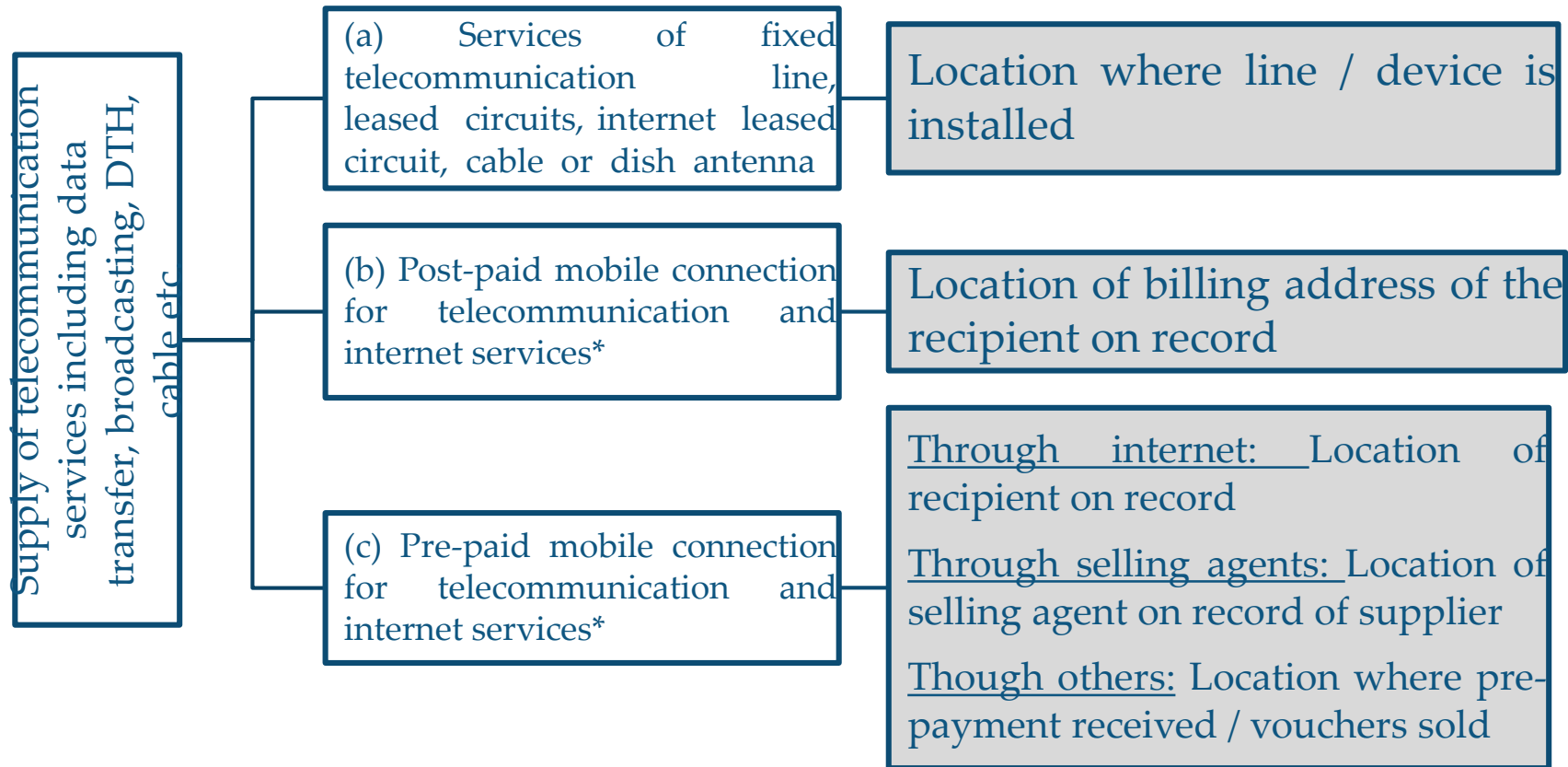


First scheduled point of
departure of that
conveyance for that journey



Place of Supply of Services – Sec 12(11) IGST (where supplier and recipient are in India)

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- In cases not covered, address of recipient on records shall be the place of supply;
- Where no address of the recipient available in records, location of the supplier shall be the place of supply



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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Sec 12(12) Banking and Other Financial
Services including Stock Broking



Location of recipient in
suppliers records
*(If not available, location of
supplier)*



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Sec 12(13) Insurance Services



Registered recipient:
Location of recipient

Unregistered recipient:
Location of recipient in
supplier's records



Place of Supply of Services – Sec 12 IGST (where supplier and recipient are in India)

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ADVERTISING



Sec 12(14) Advertisement Services to
Government, etc.

Place is State of
dissemination in
proportion

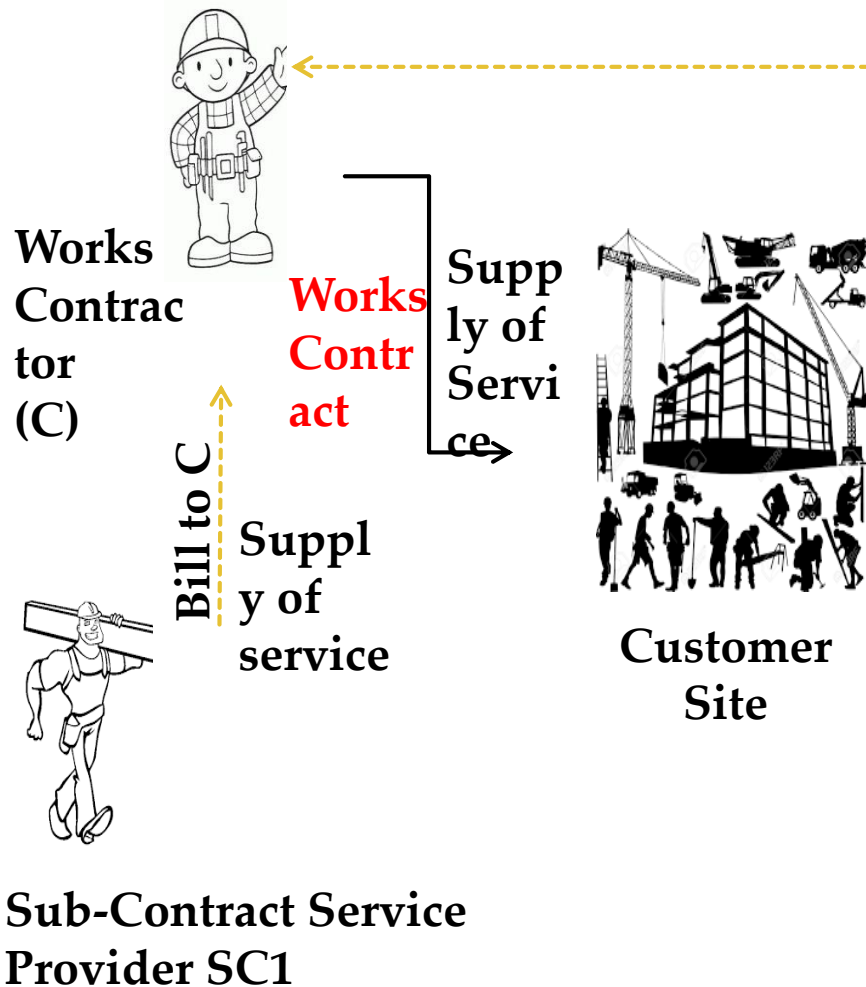


Works Contract – Place of Supply (POS) – Location of Supplier (LOS)

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GUJARAT

MAHARASHTRA



Bill to
C
Supply
of
service

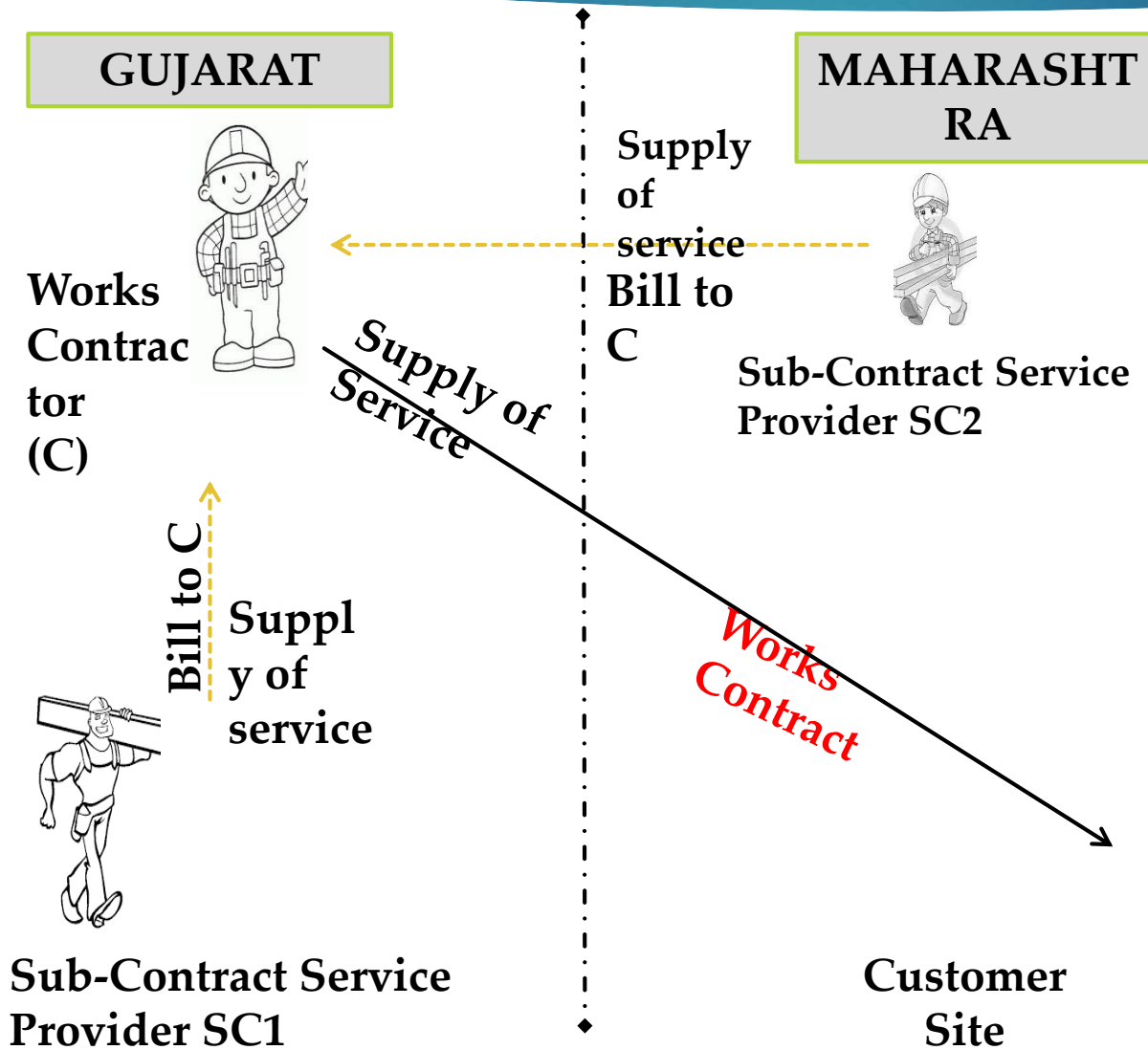
Sub - Contract Service
Provider SC2

Supplier	GST Impact
C	Liable to Pay CGST + SGST as LOS and POS are same
SC1	Liable to Pay CGST + SGST as LOS and POS are same
SC2	Liable to Pay IGST but WC would be eligible to claim ITC as LOS (Mah) and POS (Guj) are different



Works Contract – Continued.....

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Supplier	GST Impact
C	Liable to Pay IGST
SC1	Liable to Pay IGST
SC2	Liable to Pay CGST + SGST – Whether credits would be available to C ???





Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

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Services when goods required to be made **physically** available by recipient or requiring **physical presence** of receiver / person acting on his behalf

Location where services actually performed

Services supplied directly in relation to **immovable property**

Location of such immovable property (or where it is intended to be located)

Service by way of **admission** to / **organising** an event, etc. and ancillary services

Place where the event is actually held

*1 to 3 → When supplied at >1 location (including India) → Deemed location in India.
When supplied from >1 state / UT → In proportion to the value of services*



Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

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Banking services to account holders, intermediary services, hiring of means of transport (other than aircraft and vessels) upto 1 month

Location of supplier

Transportation of goods (other than by way of mail / courier)

Destination of the goods

*1 to 3 → When supplied at >1 location (including India) → Deemed location in India.
When supplied from >1 state / UT → In proportion to the value of services*



Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

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Passenger
transportation
service

Place where
passenger
embarks on
the
conveyance for
a continuous
journey

Service provided
on board a
conveyance

First
scheduled
point of
departure of
that
conveyance
for that
journey

Online
information and
database access or
retrieval services

Location of
recipient



Place of Supply of Services – Sec 13 IGST (where supplier or recipient is outside India)

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Residuary

Location of the
recipient;

*If not available in the
ordinary course of
business, location of
supplier*

To prevent double taxation /
non-taxation, or for the
uniform application of rules,
CG has power to notify
services/ circumstances

Place of effective use
and enjoyment of a
service



Place of Supply for supply of Online Information Database Access Retrieval (OIDAR) services – Sec 14

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2- step definition	Services (and not goods) supplied
	Delivered over continuous internet connectivity
2-step clarification	Involves minimal human intervention
	Impossible to ensure in absence of information technology



Place of Supply for supply of Online Information Database Access Retrieval (OIDAR) Services – Sec 14

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Place of Supply for supply of Online Information Database Access Retrieval (OIDAR) services – Sec 14

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Intermediary located in non-taxable territory, who arranges or facilitates the supply of such services

deemed to be the recipient of such services from the supplier in non-taxable territory

and supplying such services to the non-taxable online recipient

EXCEPT when such intermediary satisfies the following conditions:

- (a) 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;*
- (b) 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;*
- (c) the intermediary involved in the supply does not authorise delivery; and*
- (d) the general terms and conditions of the supply are not set by the intermediary involved in the supply but by the supplier of services*



- OIDAR supplier of services located in non-taxable territory: Single registration under the Simplified Registration Scheme to be notified by the Government;
- Any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay IGST on behalf of the supplier;
- If such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he may appoint a person in the taxable territory for the purpose of paying IGST and such person shall be liable for payment of such tax.



Thank You

Q & A ???