

Place of supply

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Levy of Tax

- CGST - Section 9
- IGST – Section 5
- CGST + SGST Or IGST
- Intra state transactions vs inter state transactions
- Supply of goods
- Supply of services

- Section - 9 CGST
- There shall be levied a tax called CGST on all intra state supplies of goods or services or both except on ALFHC on value u/s15 and at rates as prescribed
- Section – 5 IGST
- There shall be levied a tax called IGST on all inter state supplies of goods or services except on ALFHC on value u/s 15 of CGST Act and at rates as prescribed.
- Provided IGST on goods imported shall be levied in accordance with provisions of Customs Act

- Section 7 – IGST Act
- Inter state supply of goods and services or both
- Location of supplier and place of supply are in two different states , UT , State and UT
- Import - Inter state Supply
- Supplier located in India and place of supply is outside India - Inter state Supply
- Supply of goods or services or both – to or by SEZ
- Inter state Supply even if within State
- Supply of goods or services or both , not being intra state supply and not covered elsewhere in this section , In taxable territory
- Intra state Supply

- Section - 8 IGST Act
- Notwithstanding U/s 10
- Intra state Supply of goods
- where location of supplier and place of supply are in same state / UT – Intra State Supply
- Except
- Supply of goods to or by SEZ
- Goods imported
- Supplies to tourist u/s 15
- Section 15 IGST – Refund of IGST to tourist

- Notwithstanding U/s 12
- Intra state supply of Services
- Location of supplier and place of supply within same state / UT – Intra state Supply
- Except
- Supply of services to or by SEZ

Supplies in Coastal Waters

- Section 9
- Location of Supplier – Coastal water
- Place of supply - Coastal water
- Inter state or Intra State ?
- Deemed to be in a coastal state / UT where nearest point of appropriate baseline is located.

Place of supply of goods other than Imported or exported

- Section 10 (1) (a) IGST
- Where supply involves movement
- Whether by supplier or supplier or by any other person
- Location at the time at which movement of goods terminates for delivery to the recipient.

- Section 10(1) (b)
- Goods delivered by supplier to recipient or any other person on the direction of third person
- Acting as agent or otherwise
- Before or during movement of goods
- By transfer of goods or title of goods
- Deemed that third person has received the goods
- Place of supply – principal place of business of such third person

- Section 10(1) (c) IGST Act
- Supply not involving movement of goods
- Whether by supplier or recipient
- Supply –
- Location of goods at the time of delivery to recipient.

- 10 (1) (d)
- Goods assembled or installed at site
- Place of supply - location at the place of installation
- 10(1) (e)
- Goods Supplied on board including a vessel , an aircraft , train , motor vehicle
- Place of supply – Location at which goods were taken on board

Place of supply – Import and Export

- Section 11 IGST Act
- Imports
- Location of importer
- Exports
- Location outside India

Place of supply of services – Supplier and recipient in India

- Section 12 IGST
- Subject to sub section (3) and (4) Supply of services
- Made to registered person shall be location of such person
- Made to unregistered person –
- Address of recipient exist on record - Location of such recipient
- In any other case – Location of supplier of services

- Section 12(3) - Place of supply of Service in case of -
- Directly in relation to immovable property
- Including services provided by architects , interior decorators , surveyors , engineers , right to use immovable property
- Lodging accommodation by a hotel , inn , guest house , home stay , whatever name called including vessel or house boat
- Organising any marriage , reception , official , social , cultural , religious , business function
- Any other service ancillary to above services
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- Place of Supply of Service - Location at which immovable property or boat etc is located or intended to be located
- If location of boat or vessel outside India
- Place of supply of service - location of recipient

- Explanation - If boat or vessel is located in more than one state –
- Place of supply of service –
- In each state in proportion to value for services collected or determined or in in absence of such contract – as may be prescribed

- Section 12 (4)
- Place of Supply of services in case of
- Restaurants , catering services , fitness , beauty treatment , health services , cosmetic services
- Place where services are actually performed.

- Section 12(5)
- Place of supply of services in relation to training and performance appraisal to -
- A Registered person – location of person
- Un registered person – where services are actually performed

- Section 12(6) read with 12(7)
- Admission to cultural , artistic , sporting , scientific , educational , entertainment event or amusement park or any other services ancillary thereto
- Place of supply of services -
- If to registered person - location of such person
- If to unregistered person – location of recipient
- If event held in more than one State / UT and consolidated amount is charged –
- Each of respective state in proportion to value for services separately collected else as may be prescribed

- Section 12(8)
- Transportation of goods including by mail or courier – Place of supply of service shall be -
- To registered person - location of such person
- To unregistered person – location at which such goods are handed over for their transportation

- Section 12(9)
- Passenger transportation service –
- A Registered person - location of such person
- Unregistered person – Where passenger embarks on conveyance for continuous journey
- Passage given to passenger for future use and place of embarkation not known
- As per sub section 12(2) – regd person – location of such person or address exist then location of recipient or in other case location of supplier
- Return journey –
- Shall be treated as separate journey even if right to use passage for onward and return journey issued at same time

- Section 12(10)
- On board services including aircraft , vessel , train or motor vehicle
- Place of supply of service –
- Location of first scheduled point of departure of that conveyance for journey

- Section 12(11)
- Telecommunication services including data transfer , broadcasting , cable , DTH to any person –
- Fixed telecommunication line – leased circuits, cable or dish antenna – where such line or antenna is installed
- Mobile connection or telecommunication and internet services provided on post paid basis – location of recipient as per billing address
- Mobile connection or telecommunication and internet services provided on pre payment basis – through voucher or any other means
- Through selling dealer / agent / re seller / distributor - address of selling dealer / agent / reseller / distributor
- Through any other person to final subscriber – location where pre payment is received or such vouchers are sold.
- In any other case – address of recipient as per record of supplier and
- where no address in records in supplier then location of supplier

- If such recharge or prepaid services availed through internet banking – location of recipient of services on records of supplier of services
- Section 12(12)
- Banking and Financial services , Stock broking services to any person –
- Place of supply of services - location of recipient on the records of supplier of services
- If location of recipient is not on records – location of supplier of services

- Section 12(13)
- Insurance services to –
- A registered person - location of such person
- Unregistered person – location of recipient of services on records of supplier