Place of Supply

(Sec 10, IGST)

(I) Place of supply of goods

(where supply in India)

(1) Supply involve movement
→ where movement terminates.

(2) Supply on Direction of other person
→ Principal place of Biz. of person who directed.

(3) No movement of Goods
→ Location of goods at the time of delivery.

(4) Goods assembled or Installed at site
→ Place where goods assembled or Installed.

(5) Goods supply on Board, aircraft train, motor vehicle
→ place where such goods taken on Board

(6) Residual (Can not determine as per above)
→ determine in such manner as may be prescribled

(B) Where Supply of goods o/s India)
(Sec 11, IGST)

(i) Import – Location of Importer

(ii) Exporter – Location O/s India

Place of supply of Services (IGST) (Sec 12)

S.12.(2) General Rule → (a) LoRP
(b) URP → Location of Recipient
→ Location of Supplier of serv.

S.12(3) Immovable property → Location of Immovable property
→ If located O/s Ind. → location of recipient

S12(4) Restaurant catering, fitness Beauty treatⁿ. → services actually performed. Location where

S-12(5) Training & performance appraisal
→ B_2B → LoRP
→ B_2C Location where ser. actually performed.

S-12(6) Addmission to event or amusement → where event actually held or park Located

S-12(7) orgⁿ. of an Event
→ B_2B → LoR.P.
→ B_2C → Location of Event held
[if O/s India → Location of Recipient)

S-12(8) Transportation of goods
→ B_2B → LORP
→ B_2C Location of goods handed over.

S-12(9) Passenger transportation
→ B_2B → LoRP
→ B_2C – Place where passenger embarks for continuous Journey

Place of Supply of Services
(Sec 12, IGST Act)

S-12(10)

Services on Board a Coneveyance → Location of first schedule point departure

S-12(12)

Banking & other financial services →
- → Location of recipient of services (if available)
  - ↓ if not
- → Location of supplier of services

S-12(13)

Insurance Services →
- → B_2B → LORP
- → B_2C → Location of recipient on records.

S-12(14)

Advt. Services to **GOVT** →
- → Each state where advt broadcasted displayed
- → Proportionate value in multiple state case

S-12(11)

Tele communication Services →
- → fixed line → location of fixed Equipment
- → Mobile/ Internet post paid → Location of Billing address
- → prepaid voucher → place of sale
- → other case → Address of recipient in records.