

Place of Supply

Page _____
Date _____

Sec. 10 (IGST) :- Place of Supply of goods other than supply of goods imported, into, or exported from India.

10 (1)

10 (2)

(a) Involves movement



POS = Location of goods at the time at which the movement of goods terminates for delivery

(b) Bill to ship to



Principal POS of such third person

(c) Does not involve movement



POS = Location of such goods at the time of delivery to the recipient

IF POS is

indeterminable, shall be determined in a manner as may be prescribed

Goods are assembled or installed at a site
↓

POS = place of installation or assembly.

Goods supplied on board a conveyance, etc.
↓

POS = location at which such goods are taken on board.

Sec. 11 (1GSI) :- POS of goods imported into
or exported from India.

POS of goods imported
shall be location of
the importer.

POS of goods exported
from India shall be
the location of India.

Sec. 12 (1GSI) :- POS of services where location of supplier of
services and location of the recipient of service is in India.

(2) General	(3) Service directly related to immovable + any property, etc.	(4) Certain specified services like Restaurant/ Catering/ Personal grooming, fitness, beauty treatment, health service including cosmetic & plastic surgery	(5) Service in relation to training and performance of training and performance appreciation	(6) Admission to CASSEE or Amusement Park or any other place and service available shall be	(7) POS of CASSEE + CFEC services ancillary ↓ if supplied to regd. person = location of such person	(8) Transportation of goods (incl. mail carrier) ↓ (1) to regd. person = place of such person (2) or else POS = location where goods are handed over for transportation	(9) Receipt transportation service ↓ (1) if applied to regd. person = location of such person (2) or else, POS = place of transportation	(10) POS of services related to conveyance ↓ POS = first substantiated point of departure of that conveyance
POS = if made to regd. person then = location of such person or else, if made to other than regd. person ↓ location of recipient, if address on record exists or else, location of supplier of service	POS = location at which immovable property is located ↓ if location of property is India then, POS = location of recipient	POS = (1) if supplied to regd. person shall be location of such person (2) other than regd. person, POS = location where services are actually performed.	POS = (1) if supplied to regd. person shall be location of such person (2) other than regd. person, POS = location where services are actually performed.	POS = place where event is actually held or where the park or such other place is located	if supplied to person other than regd. ↓ POS = place where event is held or, if such place is India, POS = location of recipient	[Provided, transportation of goods is in a place of India, POS = place of destination of such goods.	[Provided that where the right to place is given for the use of place of transportation not known, then the POS = (2)]	
(12) POS of service by banking / FI or by King ↓ POS = location of recipient on record of the supplier	(13) Insurance service Provided to regd. = location of such person or else, Address on record of such recipient	(14) Adv. service to clubs, hotels, resorts, or etc. ↓ POS = each of such state						

(11)

Telecom. services, including data transfer, sound transmission, cable and optical services

(a) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(b) mobile communication service provided on post paid basis

(c) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(d) mobile communication service provided on pre paid basis

(e) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(f) mobile communication service provided on post paid basis

(g) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(h) mobile communication service provided on pre paid basis

(i) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(j) mobile communication service provided on post paid basis

(k) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(l) mobile communication service provided on pre paid basis

(m) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(n) mobile communication service provided on post paid basis

(o) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(p) mobile communication service provided on pre paid basis

(q) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(r) mobile communication service provided on post paid basis

(s) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(t) mobile communication service provided on pre paid basis

(u) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(v) mobile communication service provided on post paid basis

(w) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(x) mobile communication service provided on pre paid basis

(y) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(z) mobile communication service provided on post paid basis

(aa) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(ab) mobile communication service provided on pre paid basis

(ac) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(ad) mobile communication service provided on post paid basis

(ae) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(af) mobile communication service provided on pre paid basis

(ag) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(ah) mobile communication service provided on post paid basis

(ai) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(aj) mobile communication service provided on pre paid basis

(ak) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(al) mobile communication service provided on post paid basis

(am) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(an) mobile communication service provided on pre paid basis

(ao) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(ap) mobile communication service provided on post paid basis

(aq) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(ar) mobile communication service provided on pre paid basis

(as) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(at) mobile communication service provided on post paid basis

(au) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(av) mobile communication service provided on pre paid basis

(aw) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(ax) mobile communication service provided on post paid basis

(ay) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(az) mobile communication service provided on pre paid basis

(ba) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bb) mobile communication service provided on post paid basis

(bc) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bd) mobile communication service provided on pre paid basis

(be) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bf) mobile communication service provided on post paid basis

(bg) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bh) mobile communication service provided on pre paid basis

(bi) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bj) mobile communication service provided on post paid basis

(bk) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bl) mobile communication service provided on pre paid basis

(bm) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bn) mobile communication service provided on post paid basis

(bo) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bp) mobile communication service provided on pre paid basis

(bq) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(br) mobile communication service provided on post paid basis

(bs) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bt) mobile communication service provided on pre paid basis

(bu) by way of fixed line, leased circuit, internet based circuit, or dish antenna, etc.

(bv) mobile communication service provided on post paid basis

(bv) mobile communication service provided on post paid basis

SE-13 (16/51) :- POS of service when location of supplier / location of recipient is old India.

(2) General
 POS = Location of recipient of service.
 if location of recipient is not available then POS = location of supplier of service

(3) Performance based service
 (a) Service on goods which are required to be made available
 (b) Service supplied to individual which require physical presence
 POS = Location where services are actually performed.
 [Service provided by remote location]
 POS = Location of goods at the time of supply of services]

(4) in relation to immovable property
 POS = location of immovable property.
 (5) Admission to or from of CASSE, CFC, etc
 POS = place where event is actually held.

(6) where service is rendered by (3), (4), (5) supplied at more than 1 place ~~and~~ including a location in taxable territory,
 POS = location in taxable territory.
 (7) POS of service in (3), (4), (5) in more than 1 state/UT
 POS = All such states

(8) Specified services.
 - Banking to. FI, NRE, P, etc includes
 - Intermediary services
 - Service of living means of transport (aircraft, vessel) or vessel) within period of one month.
 POS = Location of Supplier

(9) Transportation of goods
 other than by way of mail or courier.
 POS = place of destination of such goods.
 (10) Passengers transportation service
 POS = place of embarkation or disembarkation
 (11) POS of services supplied on board a conveyance
 POS = first scheduled point of departure.

(12) OTDAE
 POS = location of recipient of service

(13) To prevent double taxation or non-taxation or uniform application of rules, the Govt shall pay the power to make any modification of definition of service or circumstances in which the POS shall be the effective use and enjoyment of a service