

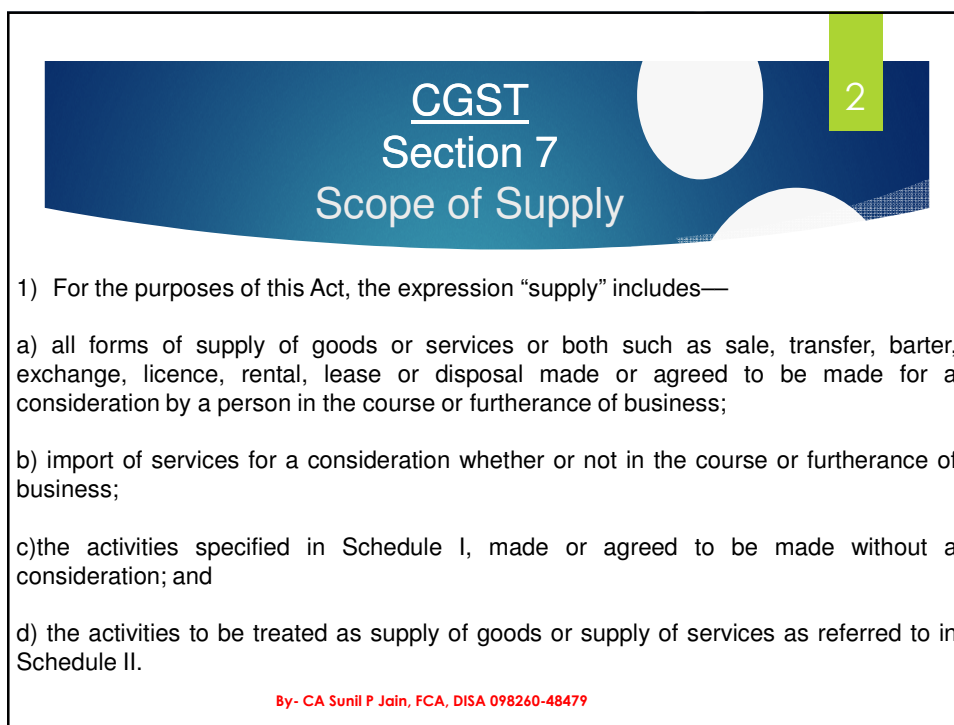


The slide features a dark blue background with white and light blue circular patterns. In the top left corner is the logo of The Institute of Chartered Accountants of India (ICAI). The main title 'GST' is written in large, white, serif font. Below it, the subtitle 'SUPPLY TIME AND PLACE OF SUPPLY' is written in a smaller, white, sans-serif font. At the bottom, the author's name and credentials are listed in a yellow-green font.

GST
SUPPLY TIME AND PLACE OF SUPPLY

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

BY:- CA SUNIL P JAIN (FCA, DISA)
(STUDY GROUP MEMBER & FACULTY-IDT)



The slide has a dark blue background with white and light blue circular patterns. The title 'CGST Section 7 Scope of Supply' is centered in white. A small green box with the number '2' is in the top right corner. The main content is a list of points defining 'supply' under the Act. The author's name and contact information are at the bottom in red.

CGST
Section 7
Scope of Supply

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1) For the purposes of this Act, the expression “supply” includes—

- a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- b) import of services for a consideration whether or not in the course or furtherance of business;
- c) the activities specified in Schedule I, made or agreed to be made without a consideration; and
- d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.

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CGST Section 7 Scope of Supply

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- 2) Notwithstanding anything contained in sub-section (1),—
- a) activities or transactions specified in Schedule III; or
 - b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
- shall be treated neither as a supply of goods nor a supply of services.

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CGST Section 7 Scope of Supply

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- 3) Subject to the provisions of sub-sections (1) and (2), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as—
- a) a supply of goods and not as a supply of services; or
 - b) a supply of services and not as a supply of goods.

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Schedule I
[See section 7]

**ACTIVITIES TO BE TREATED AS SUPPLY
EVEN IF MADE WITHOUT CONSIDERATION**

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1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.

2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

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Schedule I
[See section 7]

**ACTIVITIES TO BE TREATED AS SUPPLY
EVEN IF MADE WITHOUT CONSIDERATION**

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3. Supply of goods—

- (a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or
- (b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

4. Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

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Schedule II
[See section 7]

**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

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1. Transfer

(a) any transfer of the title in goods is a supply of goods;

(b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;

(c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building

(a) any lease, tenancy, easement, licence to occupy land is a supply of services;

(a) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

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Schedule II
[See section 7]

**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

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3. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services.

4. Transfer of business assets

a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person;

b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services;

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Schedule II
[See section 7]

9

**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

(c) Where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—

(i) the business is transferred as a going concern to another person; or
(ii) the business is carried on by a personal representative who is deemed to be a taxable person.

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Schedule II
[See section 7]

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**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

5. Supply of services

The following shall be treated as supply of services, namely:—

(a) renting of immovable property;
(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, **except** where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Explanation.—For the purposes of this clause -
the expression "competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—

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Schedule II
[See section 7]

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**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

- i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or
- ii) a chartered engineer registered with the Institution of Engineers (India); or
- iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

2) the expression "construction" includes-
additions, alterations, replacements , or remodeling of any existing civil structure;

(c) temporary transfer or permitting the use or enjoyment of any intellectual property right;

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Schedule II
[See section 7]

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**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

- (d) development, design, programming, customization, adaptation, upgradation, enhancement, implementation of information technology software;
- (e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; and
- (f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

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Schedule II
[See section 7]

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**ACTIVITIES TO BE TREATED AS SUPPLY OF
GOODS OR SUPPLY OF SERVICES**

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

- a) works contract as defined in clause (119) of section 2; **and**
- b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

7. Supply of Goods

The following shall be treated as supply of goods, namely:—
Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.

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SCHEDULE III
[See section 7]

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**ACTIVITIES OR TRANSACTIONS WHICH
SHALL BE TREATED NEITHER AS A SUPPLY OF
GOODS NOR A SUPPLY OF SERVICES**

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

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SCHEDULE III
[See section 7]
ACTIVITIES OR TRANSACTIONS WHICH
SHALL BE TREATED NEITHER AS A SUPPLY OF
GOODS NOR A SUPPLY OF SERVICES

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(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.

4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than lottery, betting and gambling.

Explanation.— For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

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CGST
Section 8
Tax liability on composite and mixed
supplies

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The tax liability on a composite or a mixed supply shall be determined in the following manner, namely:—

- a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and
- b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.

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CGST Section 9 Levy and collection.

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On all intra-State supplies , except on the supply of alcoholic liquor for human consumption , on the value determined under section 15 and at notified rates (max. 20 %)

Tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with separate date notified.

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CGST Section 9 Levy and collection.

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RCM

Government to specify categories of supplies, the tax on which shall be paid on reverse charge basis by the recipient

In respect of the supplies by person, who is not registered, to a registered person , tax shall be paid on reverse charge basis by the recipient.

For certain specified categories of services the tax shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services

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CGST Section 11

Power to grant exemption from Tax

- ❖ General exemption by notification.
- ❖ Special exemption by special order.

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IGST Section 5

Levy and collection of Tax

- ❖ IGST on interstate supply except supply of alcoholic liquor for human consumption, on value under section 15 of CGST ,at notified rate (maximum 40%).
- ❖ IGST on imported goods shall be as per section 3 of CTA, 1975, in accordance with sec 12 of the Customs Act, 1962.
- ❖ Government to notify categories of supply for RCM.
- ❖ Supply by non registered person to registered person shall be under RCM.
- ❖ With respect to specified category of services, e-commerce operator liable under RCM.

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IGST Section 6

Power to grant exemption from Tax

- ❖ General exemption by notification.
- ❖ Special exemption by special order.

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IGST Sec 16

Zero Rate Supply

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graph LR
    ITC([ITC]) --> Supplier[Supplier]
    Supplier --> Export[Export, supply to SEZ unit / developer]
  
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Either Supply without tax under bond/ LUT and claim unused ITC.
OR Supply on payment of tax and claim refund of tax paid.

Sec 147: Govt may notify certain supply of indian manufactured goods, where goods do not leave india , will be treated deemed export. This will not get benefit of this section.

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CGST-Section 12

Time of Supply of Goods

Liability to pay CGST/SGST on Goods---Time of Supply

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General ⇨ Time of Supply

Earlier of the Following:

Date of issue of invoice,
Or Due date of invoice u/s 31,
Or Receipt of payment

Note: 1). If payment received is upto 1000 in excess of invoice, the time of supply may be at option to be date of issue of invoice.

2). Supply shall deemed to be made to the extent covered in invoice or payment

3). Date of receipt of payment means book entry or bank credit whichever is earlier

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CGST-Section 12

Time of Supply of Goods

Liability to pay CGST/SGST on Goods---Time of Supply

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Reverse Charge ⇨ Time of Supply

Earlier of the Following:

Date of receipt of goods
Or Date of Payment,
Or Date after expiry of **30 days** from issue of invoice/document.

Note: 1). If time of supply not determinable from above, time of supply shall be treated when book entry in books of recipient

2). Date of payment means books entry in recipient's books or bank debit whichever is earlier

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CGST-Section 12

Time of Supply of Goods

Liability to pay CGST/SGST on Goods---Time of Supply

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Supply of Vouchers	⇒	Time of Supply
Date of issue of voucher	⇒	if supply is identifiable at that point
Date of redemption of voucher	⇒	in other case

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CGST-Section 12

Time of supply of goods

Liability to pay CGST/SGST on Goods Time of Supply

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Situation	Time of Supply
<u>Residuary Clause</u>	
Situation where not determining in any above	Due date of periodic return or if return required tax is paid, in any other case.

Note:
The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

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CGST-Section 13

Time of Supply of service

Liability to pay CGST/SGST on Services-Time of Supply of service

General ➡ **Time of Supply**

Earlier of following :

Date of issue of invoice if issued in time or date of provision of service
if invoice not issued in time u/s 31
or
Receipt of payment

Note:

1. If not covered in above, date on which recipient shows receipt of service in his books.
2. If payment received is up to 1000 in excess of invoice , the time of supply may be at option to be date of issue of invoice.
3. Supply shall deemed to be made to the extent covered in invoice or payment.
4. Date of receipt of payment means book entry or bank credit whichever is earlier

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CGST-Section 13

Time of Supply of service

Liability to pay CGST/GST on Services-Time of Supply of service

Reverse Charge ➡ **Time of Supply**

Earlier of following :

Date of payment , **or**
Date after expiry of **60 days** from issue of invoice

Note:

1. If time of supply not determinable from above, time of supply shall be treated when book entry in books of recipient.
2. In case of '**associated enterprise**', if supplier of service is located outside India, the time of supply shall be entry in books of account of recipient of supply or date of payment, whichever is earlier
3. Date of payment means books entry in recipient's books or bank debit whichever is earlier.

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CGST-Section 13

Time of Supply of service

Liability to pay CGST/GST on Services-Time of Supply of service

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Supply of Vouchers	⇒	Time of Supply
Date of issue of voucher	⇒	if supply is identifiable at that point
Date of redemption of voucher	⇒	in other case

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CGST-Section 13

Time of Supply of service

Liability to pay CGST/GST on Services-Time of Supply of service

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Situation	Time of Supply
<u>Residuary Clause</u>	
Situation where not determining in any above	Due date of periodic return or if return required tax is paid, in any other case.

Note:
The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

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CGST-Section 14 Change in rate of tax in respect of supply of goods or services

(a) When goods supplied or service provided before the change in rate of tax:-

- ▶ Invoice issued & payment received after the rate change- invoice date or payment receipt date whichever is earlier.
- ▶ Invoice issued before rate changed & payment received after rate changed- date of invoice.
- ▶ Payment received before rate change, invoice issued after rate change- date of payment.

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CGST-Section 14 Change in rate of tax in respect of supply of goods or services

Time of Supply

Service provided/ Goods supplied	Rate Changed	Invoice & Payment received	Invoice or Payment received whichever is earlier
Service provided /Goods supplied & Invoice issued		Payment received	Invoice issued date
Services provided Goods supplied & Payment received		Invoice issued	Date of payment received

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CGST-Section 14 Change in rate of tax in respect of supply of goods or services

Example

SNo.	<u>Date of Completion of service</u>	<u>Date of Invoice</u>	<u>Date on Which Payment received</u>	<u>Rate of tax before 1-04-2018</u>	<u>Rate of tax w.e.f.1-04-2018</u>	<u>Point of Taxation</u>
1.	25-03-18	22-4-18	15-4-18	10%	12%	15-4-18(12%)
2.	25-03-18	25-3-18	10-4-18	10%	12%	25-3-18(10%)
3.	25-03-18	20-4-18	28-3-18	10%	12%	28-3-18(10%)

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CGST-Section 14 Change in rate of tax in respect of supply of goods or services

(b) When Service provided or Goods supplied after the change of rate

- ▶ Payment received after rate change, invoice issued prior to rate change- date of payment received.
- ▶ Invoice & Payment received before rate change- Invoice date or payment received whichever is earlier.
- ▶ Invoice after rate change, Payment received before rate change- date of issue of invoice.

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CGST-Section 14 Change in rate of tax in respect of supply of goods or services

Invoice issued	Rate Changed	Services provided or Goods supplied & Payment received	Date of payment received
Invoice issued & Payment received		Services provided or Goods supplied	Invoice or Payment recd which is earlier
Payment received		Services provided or Goods supplied & Invoice issued	Invoice issued date

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CGST-Section 14 Change in rate of tax in respect of supply of goods or services

Example

SNo.	Date of Completion of service	Date of Invoice	Date on Which Payment received	Rate of tax before 1-04-2018	Rate of tax w.e.f.1-04- 2018	Point of Taxation
1.	10-4-18	29-3-18	15-4-18	10%	12%	15-4-18(12%)
2.	10-4-18	25-3-18	29-3-18	10%	12%	25-3-18(10%)
3.	10-4-18	20-4-18	28-3-18	10%	12%	20-4-18(12%)

Note: "date of payment" shall be date on which the payment is entered in the books of accounts or is credited to the bank account, whichever is earlier. But if the credit in the bank account is after four working days from the date of change in rate of tax , then date of payment means date of credit in bank account.

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IGST Section 7 Interstate means

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When location of supplier and place of supply

- a) two different States
- b) two different Union territory
- c) a State & a Union territory
- d) import from outside India but in case of goods, after it crosses custom frontiers in India
- e) supplier is located in India & place of supply is outside India.
- f) to or by SEZ unit/ developers.
- g) in taxable territory and not interstate supply.

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IGST Section 8 Intrastate means

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When location of supplier and place of supply within same state / union territory

Following are not treated as intra-state

- a) Supply to SEZ unit/developer (Goods/services)
- b) Goods imported when after it crosses custom frontiers in India (Goods)
- c) Supply of goods made to tourist u/s 15 (Goods)

Note: Different establishment; business vertical are treated as distinct person and even working through a branch or agency or representative office shall be treated as establishment.

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IGST
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Section 9

When location is territorial water

When location of supplier is in territorial water & place of supply is in territorial water

THEN

It will be deemed to be in state or UT where the nearest point of the appropriate baseline is located.

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IGST-Section 10 : Place of Supply of Goods (defined 2(52)) of CGST except import/export
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	Situation	Place of Supply
(a)	Where supply involves movement of goods	Where movement of goods terminates for delivery to the recipient
(b)	Where delivered by supplier to the recipient on the direction of third person	It shall be deemed third person has received the goods & place shall be principal place of business of such person
(c)	Where supply does not involve movement of goods	Location of such goods at the time of delivery to the recipient.
(d)	Where goods assembled, installed at site	Place of such installation or assembly.
(e)	Where goods supplied on board a conveyance	Location at which such goods are taken on board
(f)	It cannot be determined	Place of supply will be determined in prescribed manner

Note: Place is where delivery takes place

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IGST-Section 11 : Place of Supply of Goods import/export

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Situation	Place of Supply
Import	Location of importer
Export	Location outside India

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is India

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Sub Sec	Situation	Place of Supply
3(a)	In relation to immovable property e.g. engineer, surveyor, estate agent	Location at which immovable property, or boat or vessel is located or intended to be located.
(b)	By way of lodging accommodation including vessel, houseboat	
(c)	By way of accommodation in immovable property for function etc.	
(d)	Any services ancillary to the services in clause (a), (b), or (c)	

Note: If immovable property or boat or vessel is located in more than one state or UT; supply shall be treated in each state or UT as per agreement and in absence of contract, in prescribed reasonable basis.

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India	
Situation	Place of Supply
(4) Restaurant and catering services, personal grooming, fitness; beauty treatment, health services including cosmetics and plastic surgery.	Where services are actually performed
(5) Training and performance appraisal to: Registered person Non Registered Person	Location of such person. Where services are actually performed.
(6) Admission to a cultural, artistic, sporting, scientific, educational, entertainment event, or amusement park or any other place and services ancillary there to	Place of event or place of park or location of such other place.

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India	
Situation	Place of Supply
7 (a) organizing of any event or service in relation to conference, fair, event	-If SR is registered person, location of such person.
(b) services ancillary to organization of above events or giving sponsorship of above events	-If SR is not registered person, place where event is actually held If event is held outside India, location of the recipient shall be place of supply
Explanation: If events is held at more than one state/UT; supply shall be treated in each state/UT proportionately, in agreement/contract and in absence of contract, in prescribed reasonable basis	
8. Transportation of goods including mail or courier	If SR is registered person, location of such person If SR is not registered person, place where goods are handed over for the transportation.

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India

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	Situation	Place of Supply
9.	Passengers transportation services	-If SR is registered person, location of such person -If SR is not registered person, place where passengers embarks on the conveyance for a continuous journey
<p>Note:</p> <p>i) If right of passage is given for future use but point of embarkation is not known at present time, the place of supply shall be determined as per sub section (2). ii) Return journey shall be treated as separate journey even if tickets issued at the same time.</p>		
10.	Services on board a conveyance	First scheduled departure of that conveyance

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India

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Situation	Place of Supply
(11) Telecommunication, data transfer, broadcast, cable, DTH services	<p>a) In case of fixed line services or cable/dish antenna- where line/ antenna is installed for receipt of services.</p> <p>b) In case of mobile connection on post paid basis- billing address on record.</p> <p>c) In case of mobile connection or DTH on prepaid basis:</p> <ul style="list-style-type: none"> ▪ through selling agent/ distributor-address of such agent/distributor as per record of supplier. ▪ by any person- where prepayment is received/voucher are sold. <p>d) If not covered by (a) or (b) or (c)- address of recipient as per record of supplier.</p>

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India

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Note	Explanation
<p>Note:</p> <p>i) If address of recipient not available, location of supplier will be place of supply.</p> <p>ii) If paid by net, location of the recipient of the services on record shall be place of supply.</p>	<p>Explanation : If leased circuit is installed in more than one state/UT and consolidated amount charged, supply shall be treated in each state/UT proportionately, in agreement/contract and in absence of contract, in prescribed reasonable basis</p>

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India

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	Situation	Place of Supply
12.	Banking and other financial services ex. Stock broking	Location of recipient on record If services not linked to account, location of supplier of services.
13.	Insurance services	If SR is registered person, location of such person. If SR is not registered person, location of the recipient of services on record of the supplier of services.

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IGST-Section 12 : Place of Supply of Services where location of supplier & recipient is in India

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	Situation	Place of Supply
14.	Advertisement services to CG /SG/statutory body/local authority	If identifiable to state- such state; in other cases, supply shall be treated in each state proportionately, in agreement/contract and in absence of contract, in prescribed reasonable basis.
<u>If not covered in any above</u>		
2(a).	Services made to registered person.	Location of such person.
2(b).	Services made to non-registered person.	Location of the recipient, if address on record exists. In other case, location of supplier of services.

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IGST - Section 13 Place of Supply of services- where location of supplier or recipient is outside India

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Sub-Sec.	SITUATION	PLACE OF SUPPLY	Example
3	a).Where goods are required to be made physically available to SP	Where services are actually performed	repair ,reconditioning, or any other work on goods ,storage and warehousing, dry cleaning etc
	If services provided by electronic means for remote location.	Situation of goods at the time of supply of service.	e.g. computer through team viewer.
NOTE: Above (a), (b) not applicable if goods temporarily imported for repair etc. and exported without any use(except necessary for repair)			
	b).Service which requires physical presence of SR.	Where services are actually performed.	Cosmetic or plastic surgery or beauty parlor, or health and fitness service.

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Sub-Sec.	SITUATION	PLACE OF SUPPLY	Example
4	Service directly relating to immovable property	Where the immovable property is located or intended to be located.	Real estate agent, construction, renting, architect etc.

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Sub-Sec.	SITUATION	PLACE OF SUPPLY	Example
5	Services relating admission or organizing and services ancillary on event, fair etc. thereto.	Where event is actually held.	Fashion show

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Sub-Sec.	SITUATION	PLACE OF SUPPLY	Example
6	Where service in rule 3, 4, 5 is provided at more than one location including a location in taxable territory.	Taxable territory	Event services

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Place of Supply of services- where location of supplier or recipient is outside India

Sub-Sec.	SITUATION	PLACE OF SUPPLY
7	When services referred in 3,4,5 above are in more than one state/UT ; supply shall be treated in each state/UT proportionately, in agreement/contract and in absence of contract, in prescribed reasonable basis.	Location proportionately

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Sub - Sec.	SITUATION	PLACE OF SUPPLY	EXAMPLE
8	In case of services by banks, financial institution, NBFC to account holder, intermediary services, hiring of means of transport(except aircraft, vessels but including yachts) upto one month. Account means account bearing interest to depositor.	Location of service provider.	DD making, travel agent hiring car by company for 20 days

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Sub- Sec.	SITUATION	PLACE OF SUPPLY	EXAMPLE
9	Other transport of goods except mail or courier.	Place of destination of goods.	Flowers from Italy to India.

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IGST-Section 13

Place of Supply of services- where location of supplier or recipient is outside India

Sub-Sec.	SITUATION	PLACE OF SUPPLY	EXAMPLE
10	Passenger transport service.	Place from where passenger embarks for a continuous journey.	Delhi to N.Y.

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IGST-Section 13

Place of Supply of services- where location of supplier or recipient is outside India

Sub-Sec.	SITUATION	PLACE OF SUPPLY	EXAMPLE
11	Services on board a conveyance.	First scheduled point of departure of that conveyance.	Video on demand

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IGST-Section 13 Place of Supply of services- where location of supplier or recipient is outside India		
Sub-Sec.	Situation	Place of Supply
12	Online Information & data access or retrieval services	Location of SR Explanation: On any two of following conditions satisfied, SR shall deemed to be located in taxable territory:- i) Address presented by SR via internet is in taxable territory. ii) Credit/Debit Card/Store value Card/Change Card/Smart Card/Other Card used is issued in the taxable territory. iii) Billing address of SR is in taxable territory.

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IGST-Section 13 Place of Supply of services- where location of supplier or recipient is outside India		
Sub-Sec.	Situation	Place of Supply
12	Online Information & data access or retrieval services	iv) IP address of device used by SR is in taxable territory. v) Bank of SR(used for payment) is maintained in taxable territory. vi) Country code of SIM used by SR is in taxable territory. vii) Location of Fixed land line through which service is received by SR is in the taxable territory.

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IGST-Section 13 Place of Supply of services- where location of supplier or recipient is outside India

Sub-Sec	SITUATION	PLACE OF SUPPLY
13	To prevent double taxation/ non-taxation CG may notify certain services.	Place of effective use and enjoyment of services.

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IGST-Section 13 Place of Supply of services- where location of supplier or recipient is outside India

<u>If not covered in any above</u>		
Sub-Sec.	SITUATION	PLACE OF SUPPLY
2	<u>Generally</u> -Place of location of SR available.	Location of SR
	-Place of location of SR not available in ordinary course of business.	Location of SP

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IGST Sec15 Refund of IGST on goods supplied to tourist leaving India.

Tourist is person who is not normally residing in India & who comes here for stay for not more than 6 months for legitimate non immigrant purposes.

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Thank You

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