

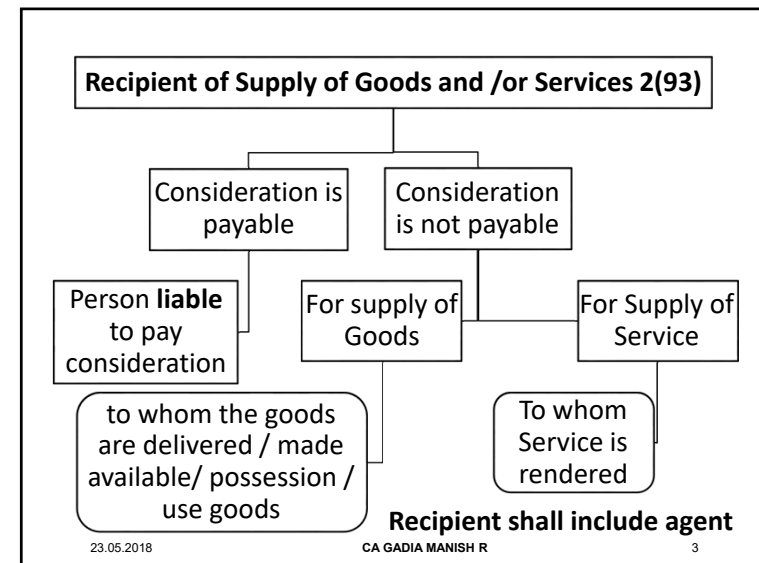


Place of Supply



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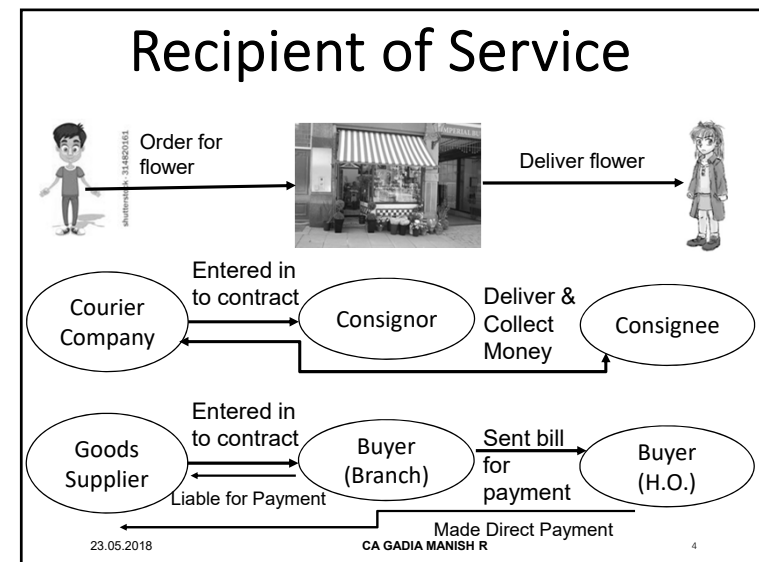
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Need for determining place of supply (FAQ)

- The basic principle of GST is that
- it should effectively tax the consumption of such supplies at the destination thereof or
- as the case may at the point of consumption
- So place of supply provision determine the place i.e. taxable jurisdiction where the tax should reach

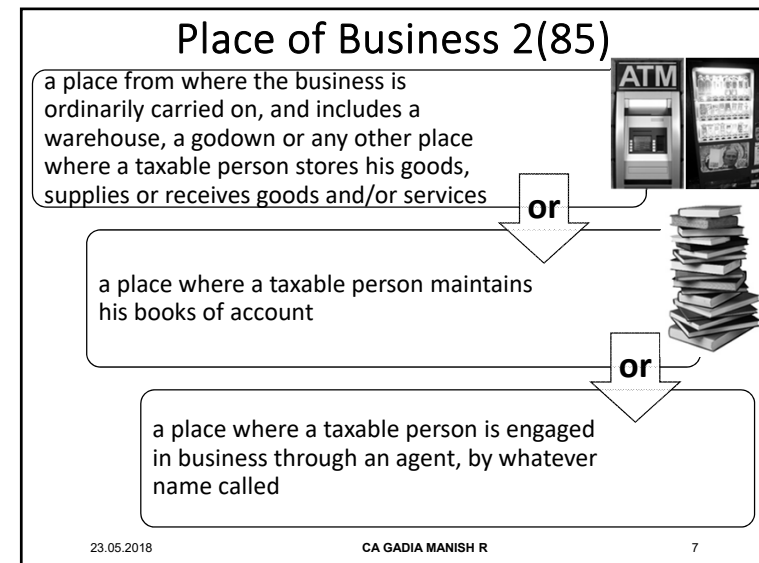
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Section 2 (14): Location of Recipient of Service	Received at registered POB	Location of such Place of Business
	Received at premises other than POB	Than such Fixed Establishment
	Supply is received at more than 1 establishment	Establishment most directly concerned with receipt of the supply
	In absence of such places	Place of residence of service receiver

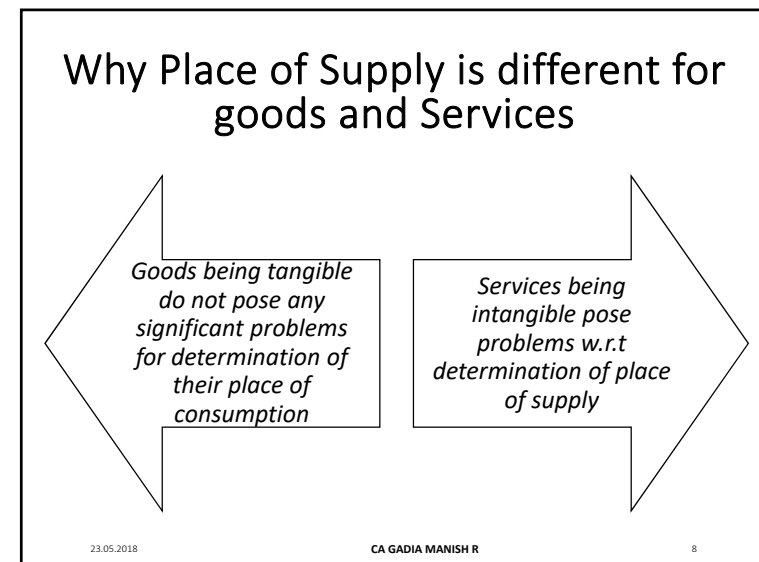
2(46) “fixed establishment” means a place (other than the place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs

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Section 2 (15): Location of Supplier of Service	Supply made from registered POB	Location of such Place of Business
	Supply made from premises other than POB	The location of such Fixed Establishment
	Supply is made from more than 1 establishment	Establishment most directly concerned with provision of the supply
	In absence of such places	Place of residence of supplier

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Difference between place of supply and Address for Delivery

Place of Supply:
Means that location where good or service is deemed to be supplied as per chapter V of IGST Act

Address for the Delivery : Means location of shipment of goods , it can be different from Place of supply

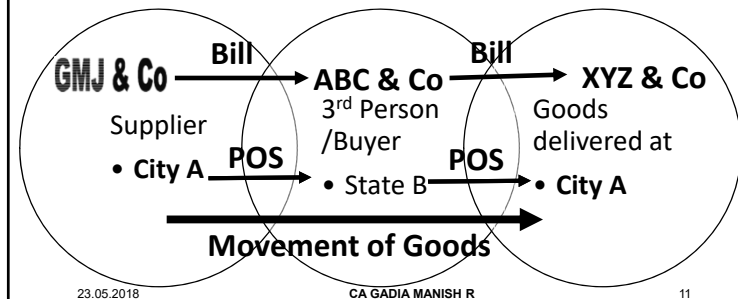
Example: Mr. A (Maharashtra) supplies the good to Mr. B (Delhi). But on the directions of Mr. B , goods are delivered to Mr. C (Goa). So in this case Place of supply is Delhi but address of delivery is Goa.

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- **Principal place of business** means
- the place of business 3rd Person is unregistered?
- specified as the principal place of business in the certificate of registration



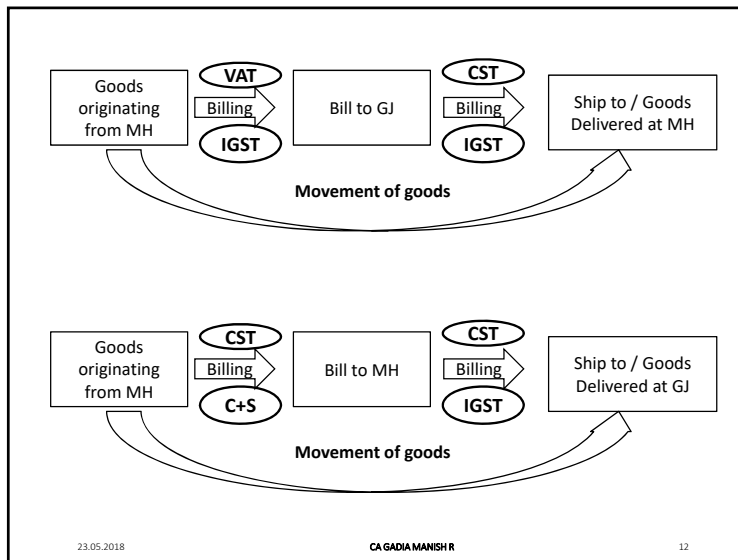
Bill to Shipped to

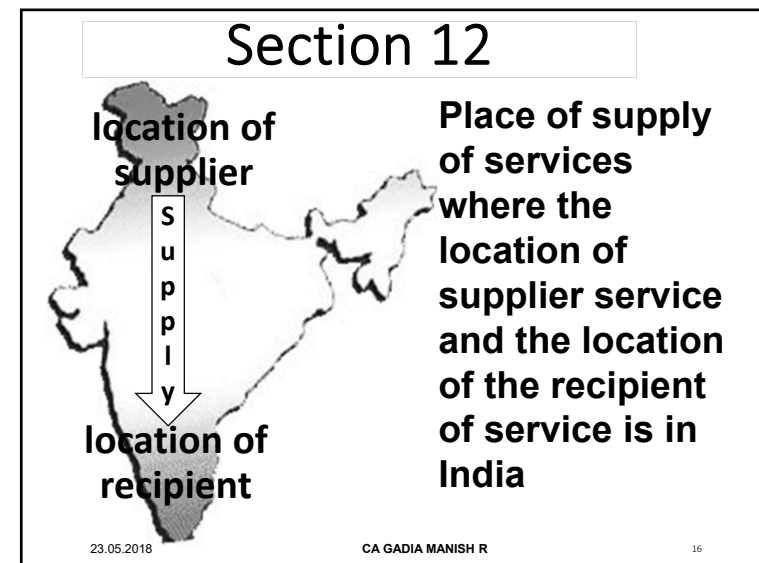
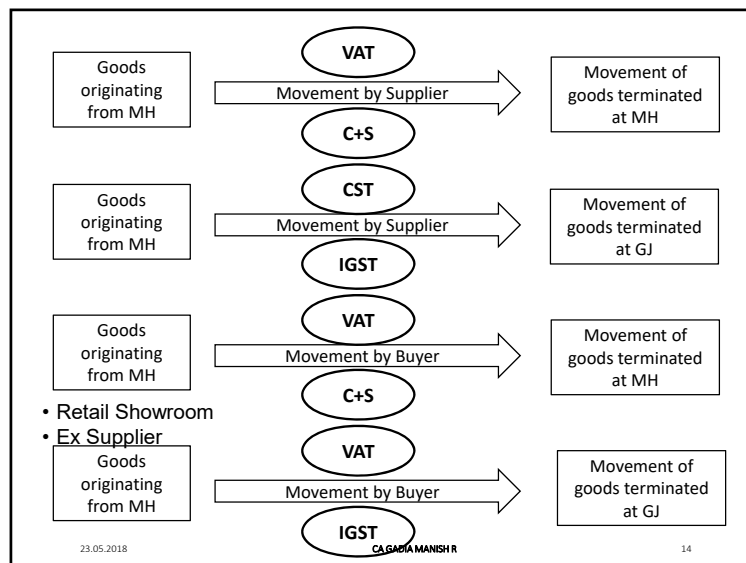
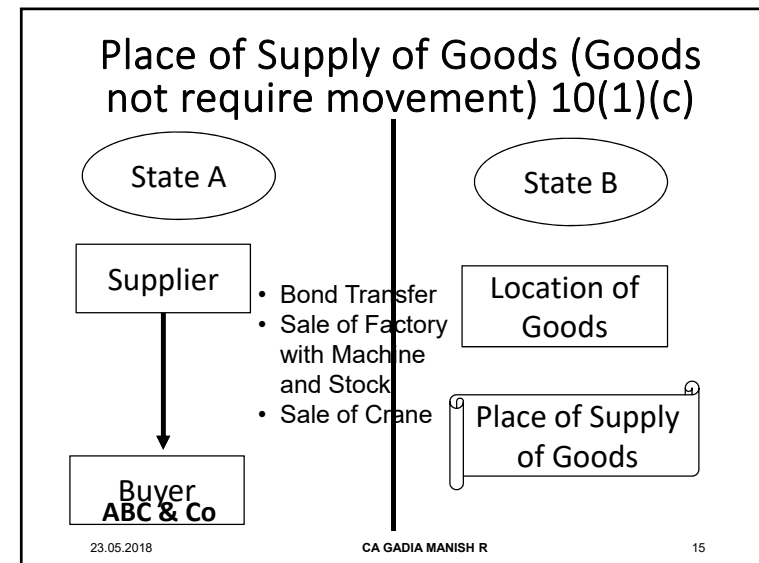
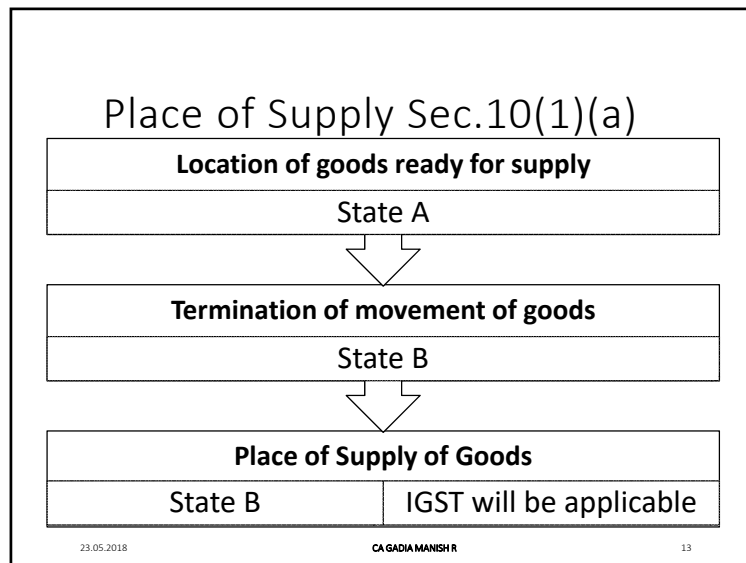
- where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person,
- whether acting as an agent or otherwise,
- before or during movement of goods,
- either by way of transfer of documents of title to the goods or otherwise
- it shall be deemed that the said third person has received the goods and
- the place of supply of such goods shall be the principal place of business of such person

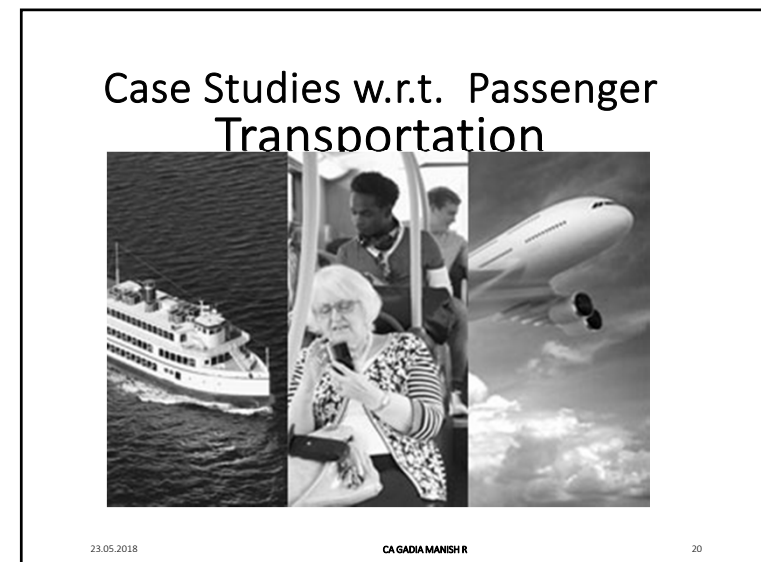
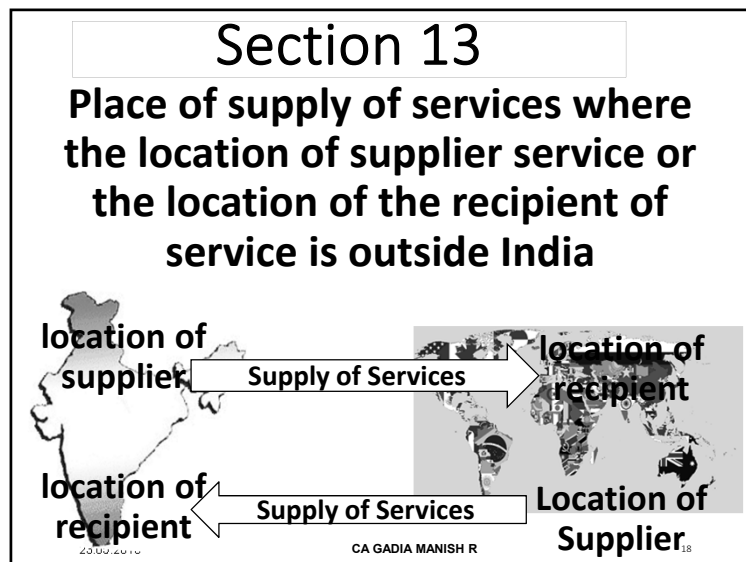
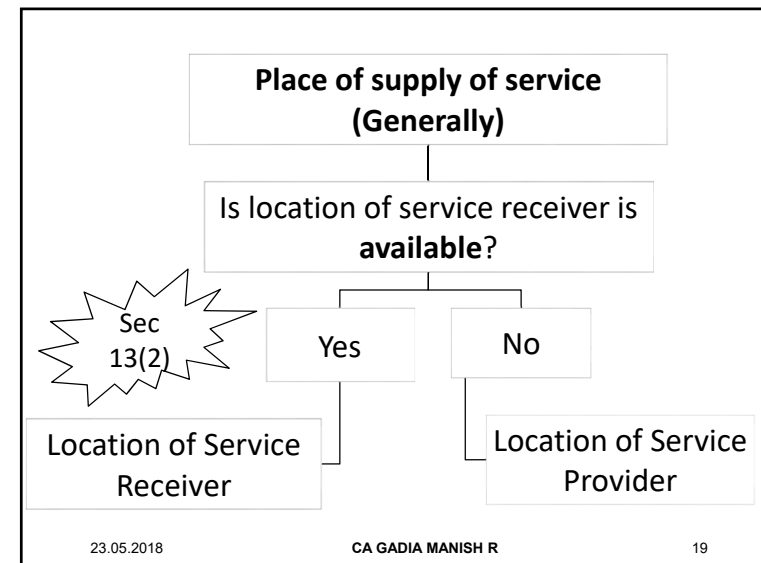
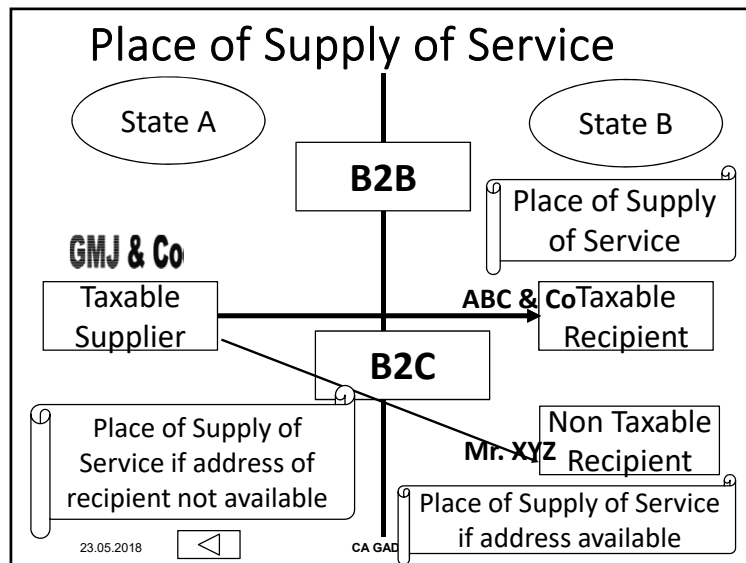
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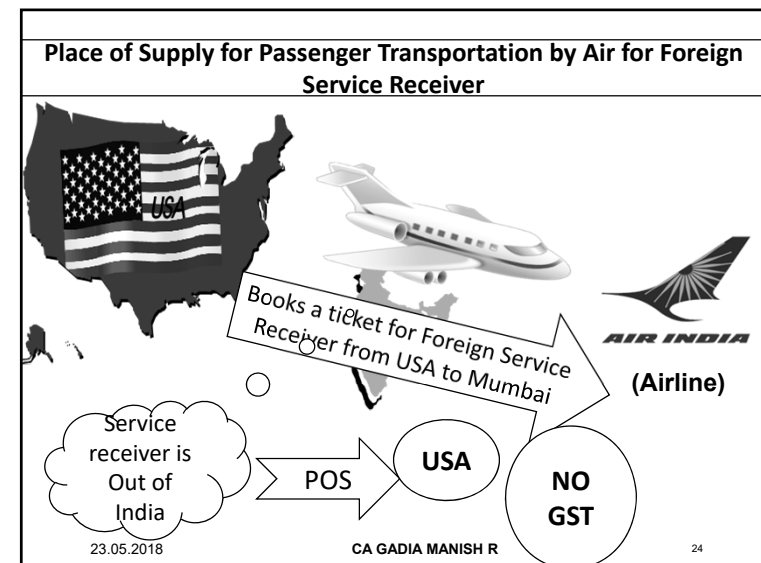
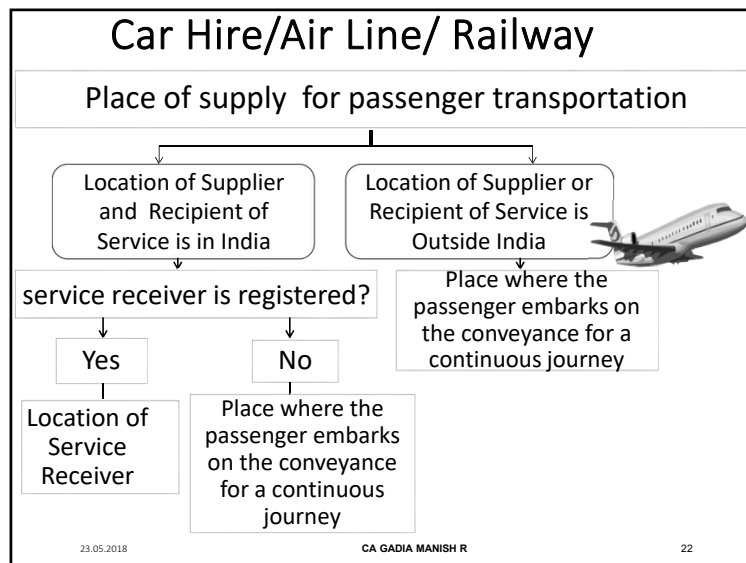
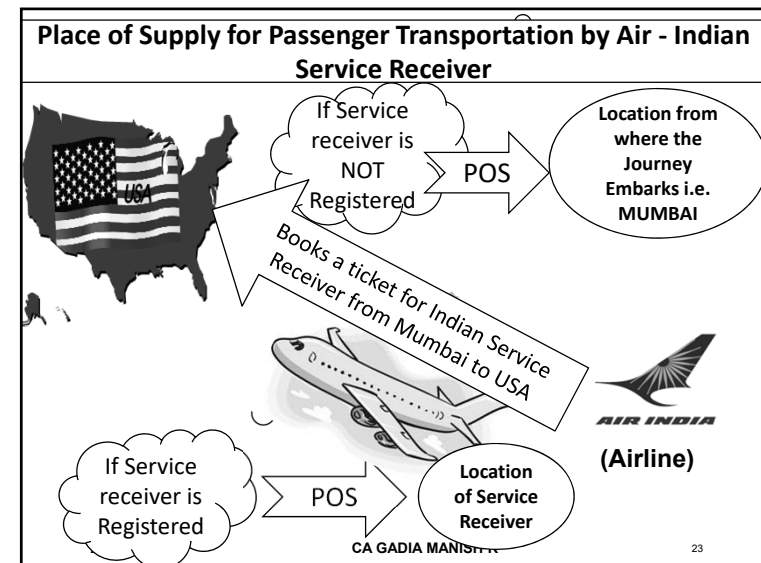
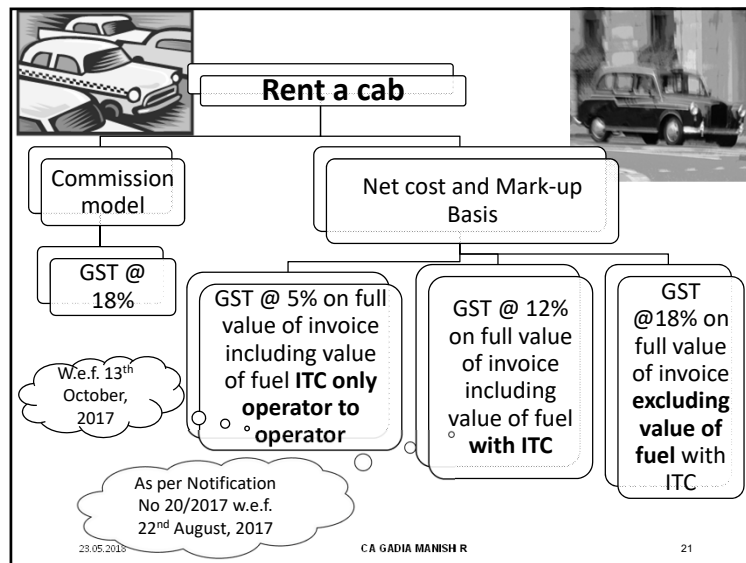
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Services provided on board a conveyance

Place of provision of services provided on board a conveyance such as

- Vessel
- aircraft,
- train or
- motor vehicle



shall be the first scheduled point of departure of that conveyance for the journey

Sec
13(11)

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Sec
13(10)



Location of immovable property or boat or vessel or intended location

Services directly relating to

Incase of location of immovable property is outside India POS is location of recipient



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Sec
12(3)

Immovable property incl coverage of service providers providing the following services in relation to such immovable property

Lodging accommodation by a hotel, etc. incl house boat, vessel

Accommodation in any imm. Prop. For any marriage or function etc. incl services provided i.r.t. such function at such property

Any services ancillary to the services referred above

Granting right to use immovable property

Services for carrying out or co-ordination of construction work

architects and interior decorators

surveyor, engineer or experts or estate agents



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Case Studies w.r.t. Travel Industry



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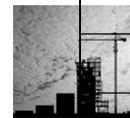
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Services directly relating to Immovable property

Location/ Intended location of Immovable property

Inclusive Coverage of service providers providing the following services in relation to such immovable property



Hotel accommodation by a hotel, etc

Granting right to use immovable property

Services for carrying out or co-ordination of construction work

Services by architects and interior decorators



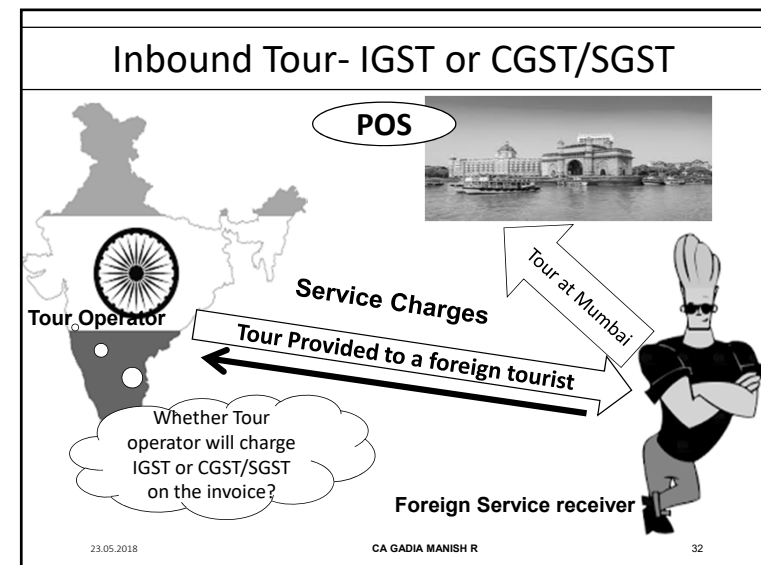
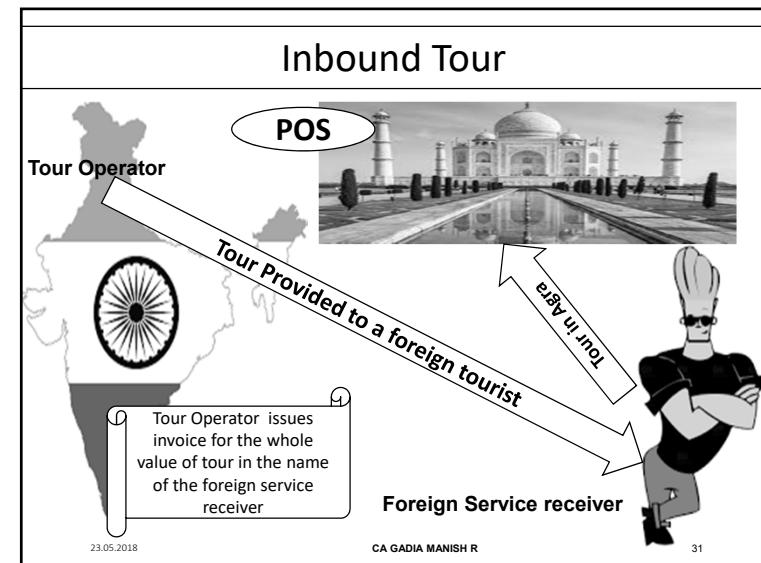
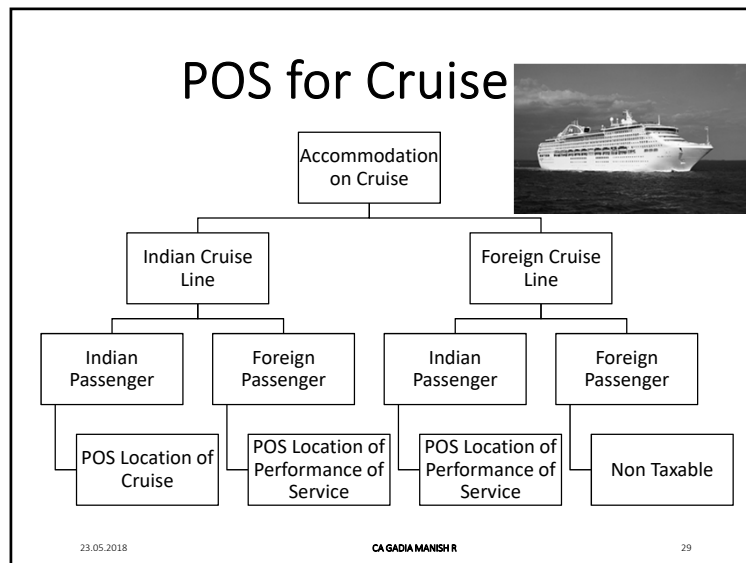
Sec
12(4)

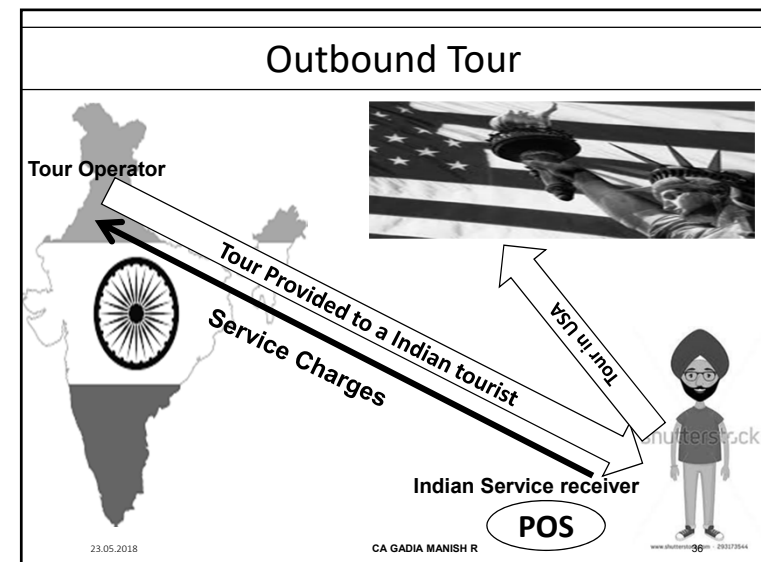
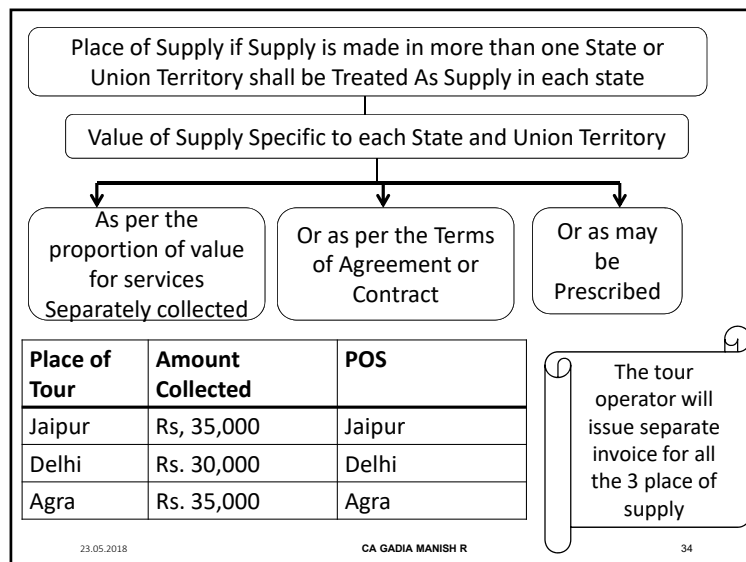
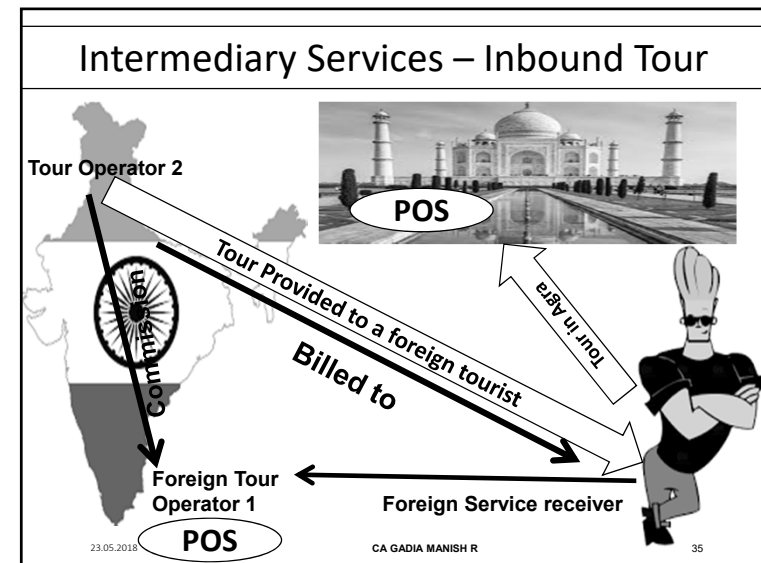
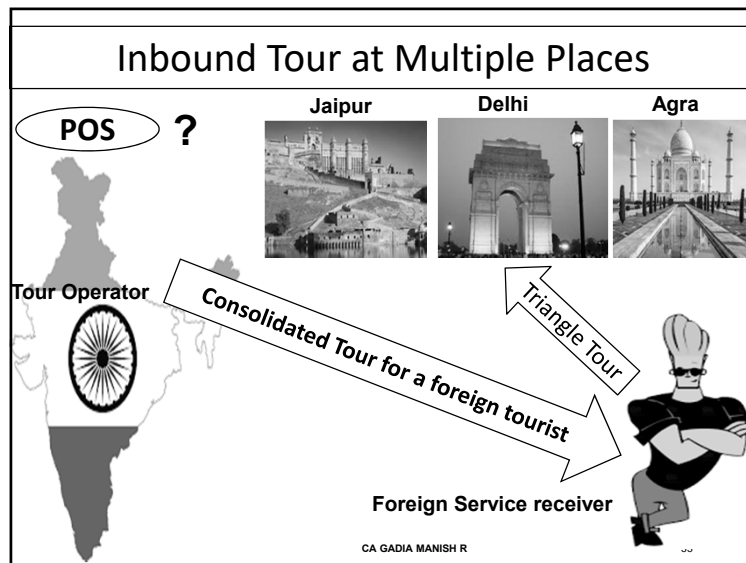
Services by Auctioneer or experts and estate agents

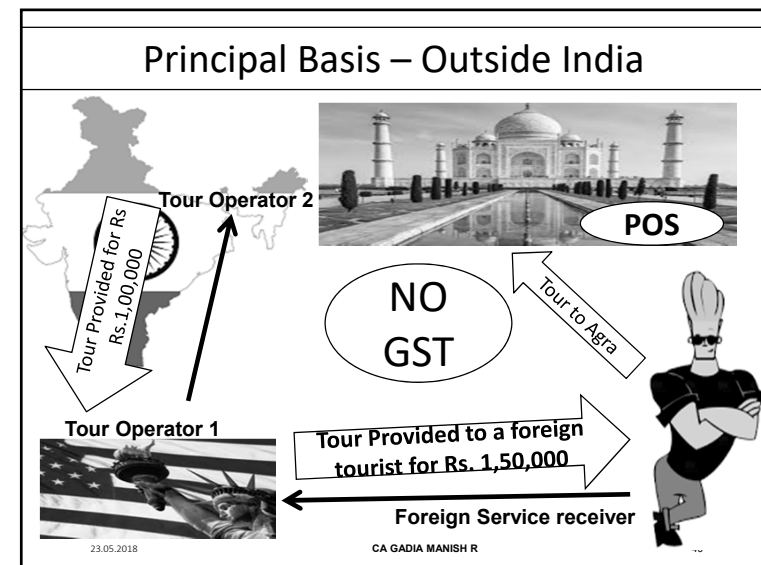
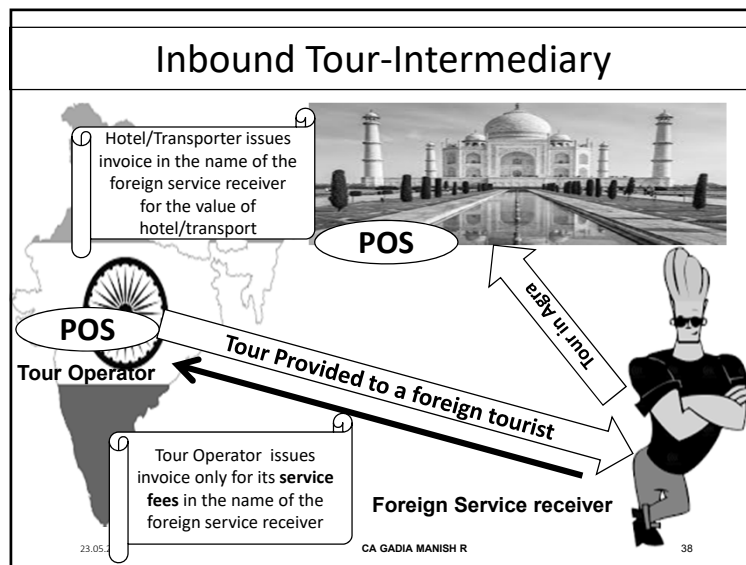
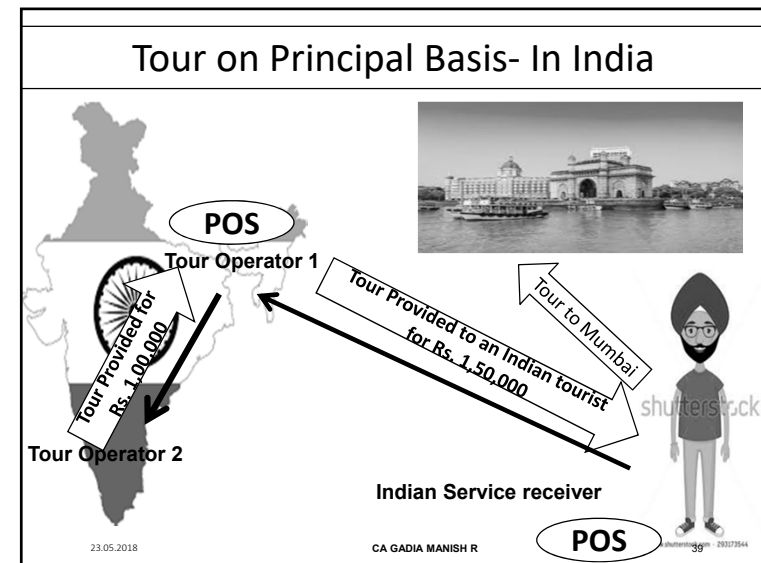
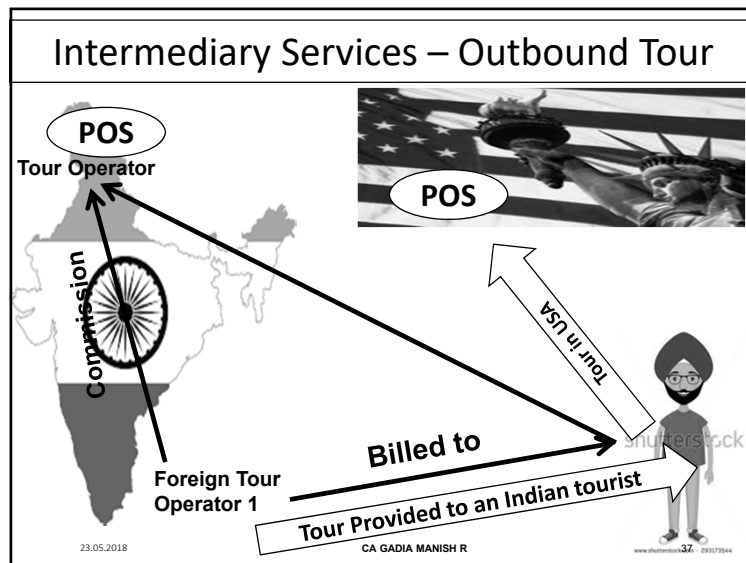
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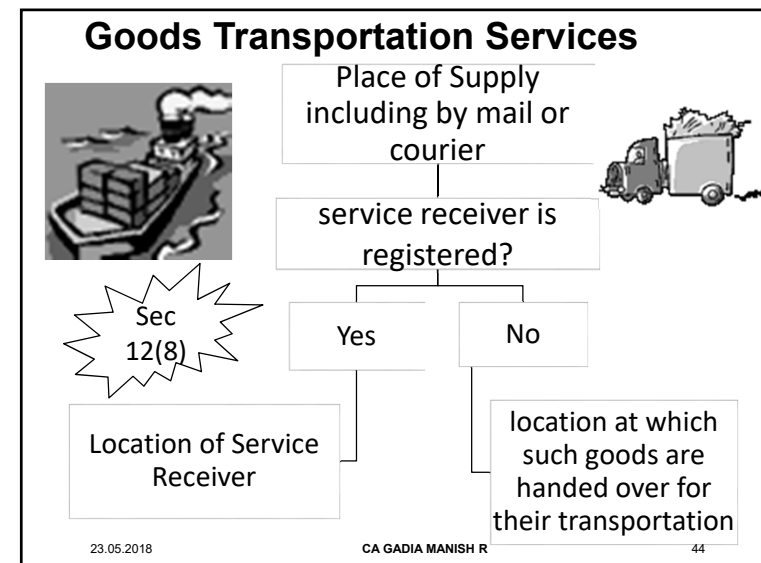
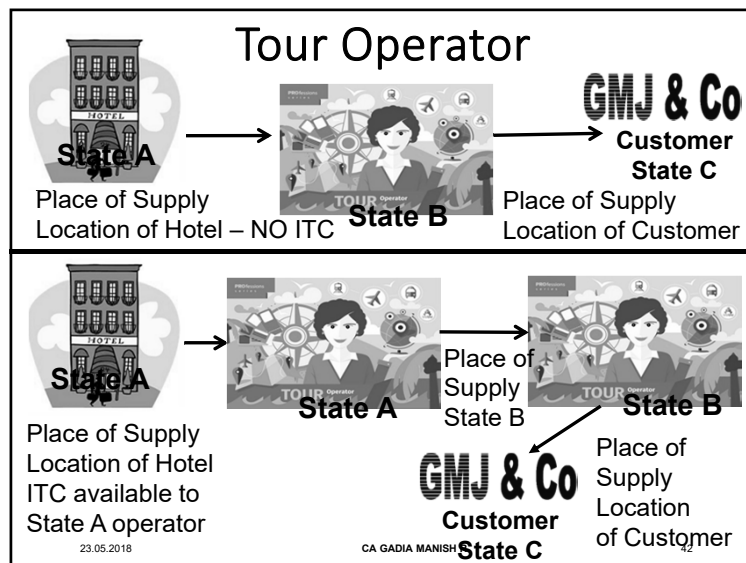
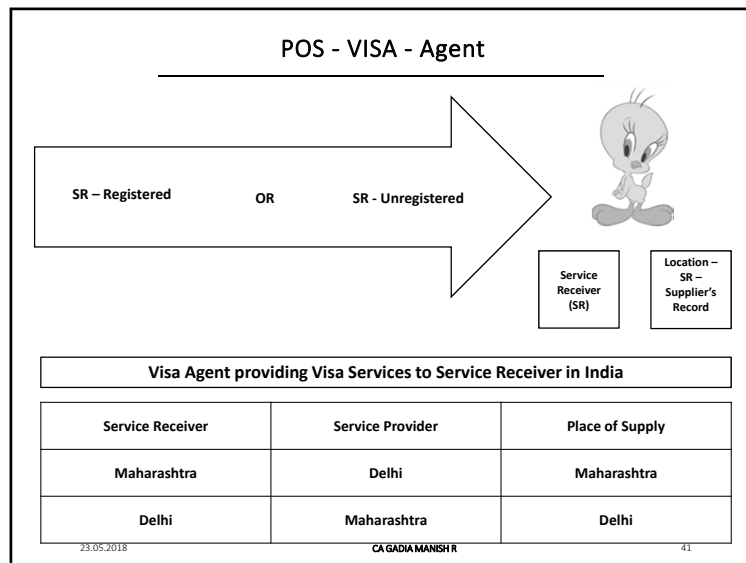
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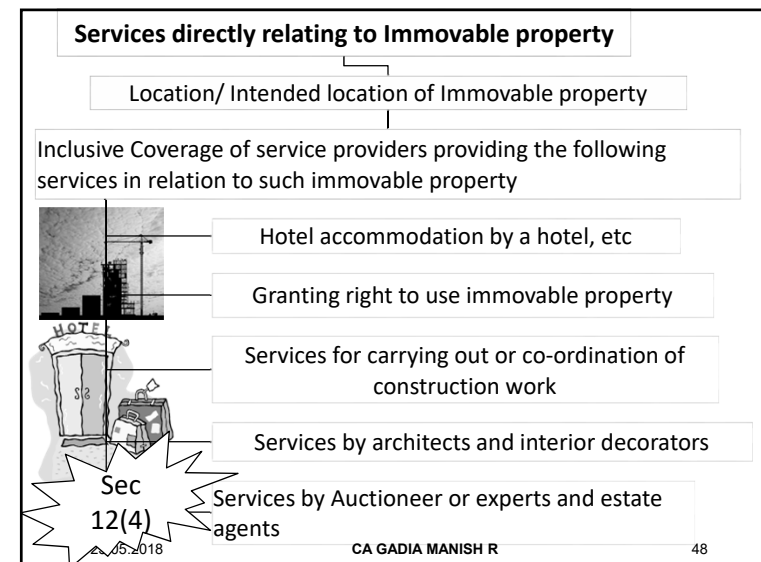
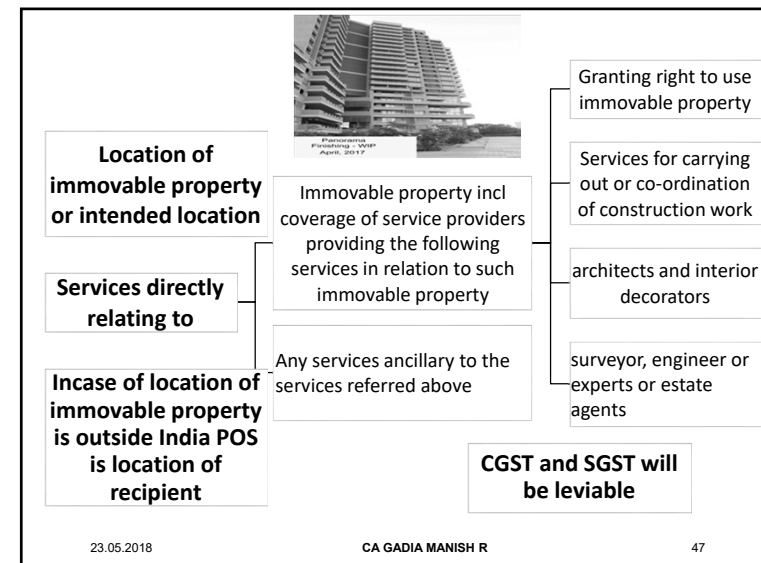
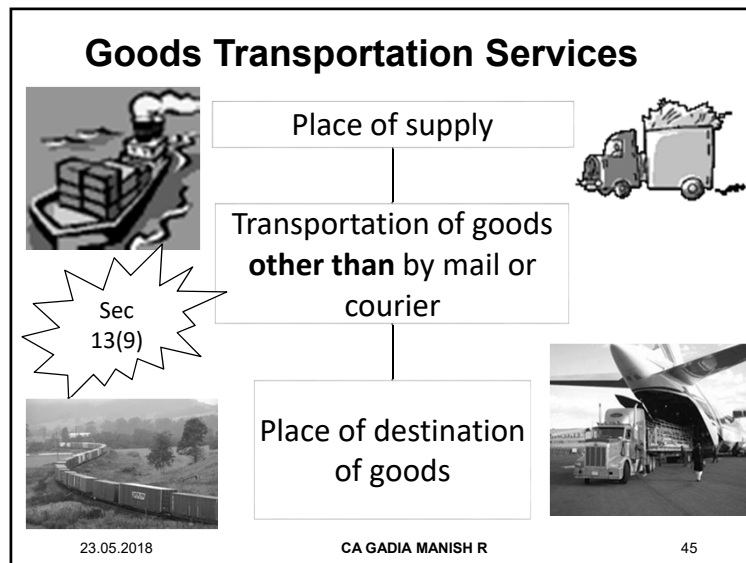
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Case studies w.r.t. Training and Performance Services

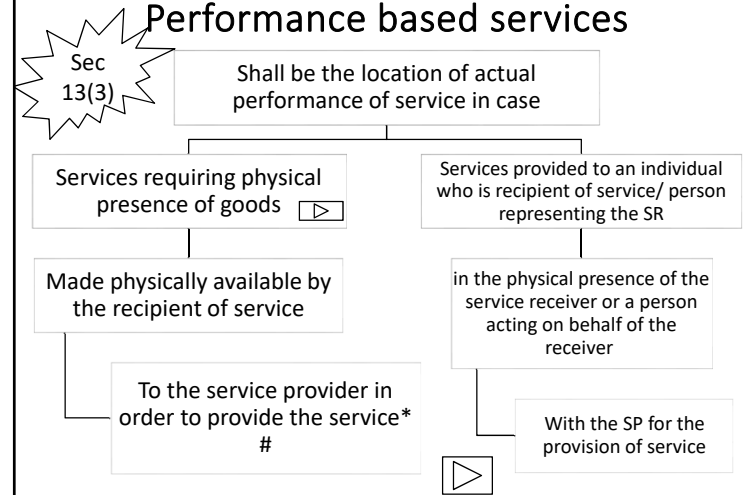


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Performance based services



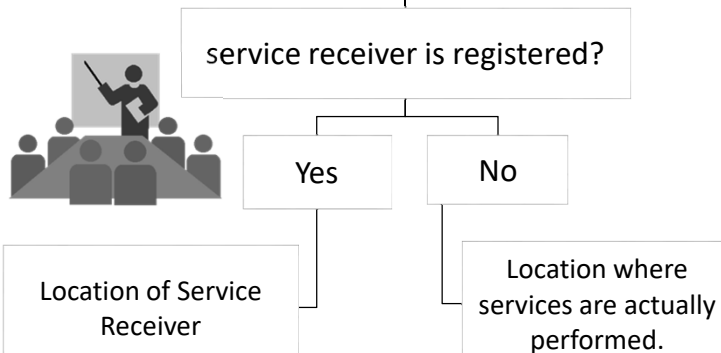
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Sec 12(5)

Training and performance appraisal



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Place of supply of performance based services

*remote location by electronic means, place of provision shall be the location of goods at the time of provisions of such service

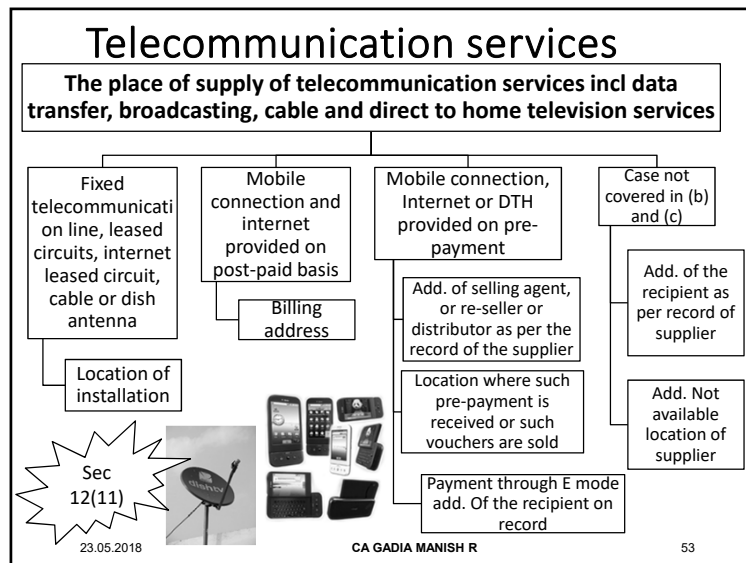


this clause shall not apply in the case of a service provided in respect of goods that are temporarily imported into India for repairs and are exported after the repairs without being put to any use in the taxable territory, other than that which is required for such repair

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online information and database access or retrieval services Online information 2(17)

- includes electronic services such as,-
 - advertising on the internet
 - providing cloud services
 - provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet
 - providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network
 - online supplies of digital content (movies, television shows, music, etc.)
 - digital data storage; and
 - online gaming

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online information and database access or retrieval services Online information 2(17)

- means
- services whose delivery is mediated by
- information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and
- involving minimal human intervention, and impossible to ensure in the absence of information technology and**

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Opinions or views are like wrist watches.
Every watch shows different time from others.
But every one believes that their time is right!

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