

Inter/Intra-state supply

Place of Supply

Export/Import



CA Rajesh Kumar T.R.
B'com, LLB, FCA

DETERMINATION OF NATURE OF SUPPLY - NEED

- Different laws under GST
 - Central GST
 - State GST
 - UT GST
 - Integrated GST
- To determine which law is applicable

DEFINITIONS

- **Export of goods** - with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;
- **Import of goods** - with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India

DEFINITIONS

- **Export of Service** – means the supply of any service when,—
 - the supplier of service is located in India;
 - the recipient of service is located outside India;
 - the place of supply of service is outside India;
 - the payment for such service has been received by the supplier of service in convertible foreign exchange; and
 - the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with *Explanation 1* in section 8;

DEFINITIONS

- **Import of Service** – means the supply of any service when,—
 - the supplier of service is located outside India;
 - the recipient of service is located in India;
 - the place of supply of service is in India;

NATURE OF SUPPLY – INTER-STATE

- Location of Supplier and place of supply are in different States/UTs;
- Supply of goods/services imported into India till they cross customs frontiers of India;
- Supplier in India and place of supply outside India;
- To or by SEZ developer or Unit;
- Other than above, where supply is in the taxable territory but not Intra-state supply

NATURE OF SUPPLY – INTRA-STATE

- Location of Supplier and place of supply are in same States/UT;
- Does not include –
 - Supply to or by SEZ developer or Unit;
 - Supply of goods imported into India till they cross customs frontiers of India;
 - Supply of goods made to tourist - a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.
- Where location of supplier or place of supply is in territorial waters, the location of supplier or place of supply is deemed to be in the coastal state or UT where the nearest point of the appropriate base line is located.

P OF S – GOODS OTHER THAN IMPORTS/EXPORTS (SEC. 10)

S.no	Situations	Place of supply of goods
(a)	Supply involves movement of goods – by supplier/ recipient/ other person	Location of goods (at the time of termination of movement of goods for delivery)
(b)	Supplier acting on behalf of a third person, delivering goods to recipient	Principal place of business of third person
(c)	Supply does not involve movement of goods	Location of goods at time of delivery to recipient
(d)	Goods assembled/ installed at site	Place of such installation/ assembly
(e)	Supplied on board a conveyance – vessel, aircraft, train or MV	Location at which such goods are taken on board
(2)	Place cannot be determined as above	determined in such manner as may be prescribed.

P OF S – GOODS FOR IMPORTS/EXPORTS (SEC. 11)

S.no	Situations	Place of supply of goods
(a)	Goods Imported into India	Location of Importer
(b)	Goods Exported from India	Location outside India

P OF S – SERVICES - SUPPLIER AND RECEIVER ARE IN INDIA (SEC 12)

S.No	Services	Place of supply of services
(2)(a)	Not specified services - Supplied to registered person	Location of such person
(2)(b)	Not specified services - Supplied to person not registered	- Location of recipient if address on records exists; - otherwise, location of supplier
(3)	Specified Services - Property based (including boat or vessel) and related services. - Accommodation /Renting	Location at which the immovable property or boat or vessel, as the case may be, is located or intended to be located
(4)	Catering/restaurant, personal grooming, fitness etc.,	Location where actually performed
(6)	Admission to events or amusement park or any other place and services ancillary thereto	Place where the event is actually held or where the park or such other place is located.

P OF S – SERVICES - SUPPLIER AND RECEIVER ARE IN INDIA (SEC 12)

S.No	Services	Place of supply of services
(5)	Services in relation to training & performance appraisal	<ul style="list-style-type: none">• To Regd. Person - his location• If person not registered - place where services performed
(7)	- Organisation of event; services in relation to a conference, fair, exhibition, celebration or similar events; ancillary services ; assigning of sponsorship to such events	<ul style="list-style-type: none">• To Regd. Person - his location• If person not registered - place where event actually held
(8)	Transportation of goods, including mail/courier	<ul style="list-style-type: none">• To Regd. Person - his location• If person not registered - place where such goods are handed over for their transportation.

PLACE OF SUPPLY - SERVICES

S.No	Services	Place of supply of services
(9)	Transportation of passengers Note : If place of embarkation is not known at the time of issue – General Rule.	<ul style="list-style-type: none">• To Regd. Person – his location• To a non-regd. person – the place where the passenger embarks on the conveyance for a continuous journey.
(10)	On board a vessel/ aircraft/ train/ motor vehicle	First scheduled departure of that conveyance
(11)(a)	Fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna	Telecomm. Line/ leased circuit/ cable connection/ dish antenna – installed
(11)(b)	Post paid mobile connection for telecommunication and internet services	Address of recipient on record of the supplier

PLACE OF SUPPLY - SERVICES

S.No	Services	Place of supply of services
(11)(c)	Pre paid mobile connection and DTH on pre-payment basis	<ul style="list-style-type: none"> - through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher - the address of the selling agent or re-seller or distributor as per the record of the supplier - by any person to the final subscriber - location where such prepayment is received or such vouchers are sold
11(d)	In any other case	<ul style="list-style-type: none"> - the address of the recipient as per the records of the supplier of services - where such address is not available, the location of the supplier of services
	if such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment,	<ul style="list-style-type: none"> - the location of the recipient of services on the record of the supplier of services.

PLACE OF SUPPLY - SERVICES

S.No	Services	Place of supply of services
(12)	Banking & financial services (including stock broking)	Location of recipient – as per records If not available – location of service provider
(13)	Insurance services	<ul style="list-style-type: none">• Location of registered person receiving the services• If person not registered – place where recipient of services as per records
(14)	Advertisement services to CG, SG, statutory authority, local body – for identifiable states	Attributable proportionation. If not as per contract, as per rules.

Thank You- Questions?

rajesh@hiregange.com