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A complete understanding of Place Of Supply(POS) Under GST

Vivek chaudhary on 14 October 2019

Why we need to understand POS:

Understanding of Place of Supply is imperative to decide whether a particular transaction is inter-state or a intra state transaction. If we identify a particular transaction as inter or intra state then we have to charge CGST & SGST/UTGST in case of intrastate transaction and IGST in case of Inter-state transaction otherwise than any exemption is available.

Important Definitions for understanding POS:-



1. Location of Supplier -Section 2(71):

It means -

- The place for which registration has been obtained(HO).
- Supply is made from a place other than the place for which for which registration has been obtained, location of such fixed establishment(BO).
- Where supply is made from more than one place location of head office or branch office which ever is more concerned.
- In any other case location of usual place residence.

2. Location of Recipient-Section 2(70):

It means -

- The place for which registration has been obtained(HO).
- Supply is received at a place other than the place for which for which registration has been obtained, location of such fixed establishment(BO).
- Where supply is received at more than one place location of head office or branch office which ever is more concerned.
- In any other case location of usual place residence.

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3. Address of Delivery-Section-2(2):- It Means address of the recipient of goods on the tax invoice.

4. Address on Record-Section-2(3):- It means address of the recipient in the records of supplier.

How identify a particular transaction as inter-state or intra state:-

1. Inter-State Supply(Section-7):

Where there is border between the location of supplier and place of supply, the border might be of any state, UT, country or it may be a virtual border of SEZ the supply is called as inter-state.

2. Intra-State Supply(Section-8):

If there is no border between the location of supplier and place of supply the supply will be regarded as intra-state.



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Note:- In case where the destination of supply is in territorial water of India then it will be assumed in the nearest coastal state or UT.

Place of Supply in case of Goods:-

Section 10: Where the supplier and recipient both are located in taxable territory:-

1-Where Movement of Goods Involved-	Place where Goods are Delivered
2-Bill to ship to Model-	Location of Buyer or the person who place the order
3-Supply does not Involve Movement of Goods-	Location of goods
4-Assembly or Installation-	Place of assembly or installation



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5-On Board Supply Of Goods-	Place where Goods are taken on board.
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Section 11:- Where either the supplier or the recipient located in taxable territory:-

1-In case of Import	Location of Importer
2- In case of Export	POS will be outside India.

Place of Supply in case of Services:-

Basis	Section-12 (Both Supplier and recipient located in taxable territory)	Section-13(Either the Supplier or the recipient is outside the taxable territory)
1-General Rule	<p>POS will the place at which services are consumed.</p> <p>B2B-Location of recipient.</p> <p>B2C- If address on record available then location of recipient otherwise location of supplier.</p>	<p>POS will location of recipient if known.</p> <p>Otherwise it will be location of Supplier.</p> <p>Note:- Here the B2B concept not applicable.</p>
2-Immovable Property	<p>Where the Immovable Property is located or intended to be located.</p> <p>However if it is located outside India then then location of the recipient.</p>	<p>Where the Immovable Property is located or intended to be located.</p>
3-Performance Related Services like Restaurant, personal	Actual Place of Performance.	<p>Actual Place of Performance.</p> <p>Note:- If goods imported for repair then no GST.</p>

grooming, fitness, cosmetic , catering etc.		
3-Event Linked	<p>B2B-Location of recipient.</p> <p>B2C-Place at which event is actually performed.</p> <p>Note:-</p> <p>A-If event held outside India then then POS will be Location of recipient.</p> <p>B- If held in multiple state then POS proportionately in all state where event held.</p>	<p>Place at which event is actually performed.</p> <p>Note:- If held in multiple locations then POS for whole service is in Taxable territory.</p>
4-Transportation of goods	<p>B2B-Location of recipient.</p> <p>B2C-Place of Loading.</p>	Destination of Goods.
5-Transportation of passenger	<p>B2B-Location of recipient.</p> <p>B2C-Boarding Place.</p>	Boarding Place.
6-On Board Services	First Departure point.	First Departure point.
7-Insurance Services	Location of recipient.	
8-Banking Services	<p>Location of recipient if known,</p> <p>Otherwise location of supplier.</p>	Location of Supplier.

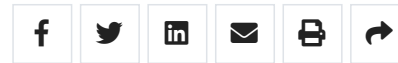
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