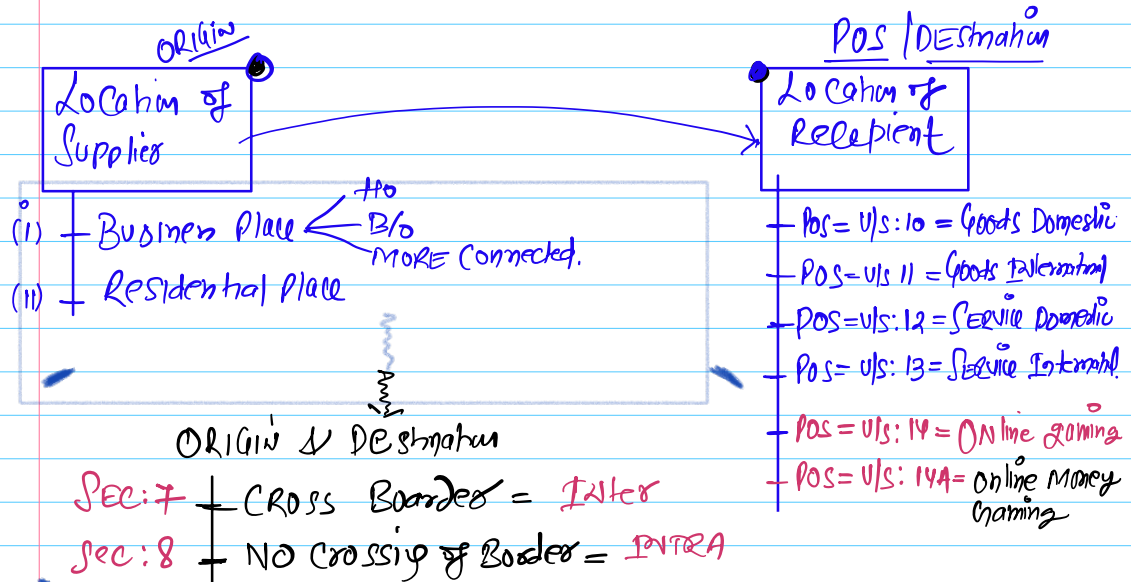


CHAPTER : 3 PLACE of Supply

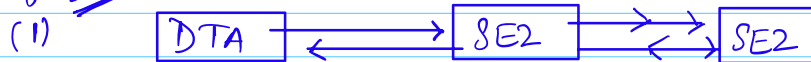


Section: 9: # ORIGIN / DESTINATION - in TWI

Shall be classified with

NEAREST COASTAL STATE / UT.

NOTE o SE2



All Transactions Inter-State.

(ii)

Tourist:

- Buy Goods in India
- with the intention to get Refund on Indian Airport
- The transaction will be Inter State

Section: 10 : POS of Goods

Section: <u>10(1)(a)(ca)</u>	Where Location of (R) known to the (S) :- + in ordinary course of Business of BtoB Supply, e-way Bill etc + (R) Told (S) - his state	Then POS will be the delivered place
Sec: 10(1)(b)	In Case of Bill to ship to motel	BtoB Transaction POS = Location of (R) BtoC Transaction POS = Delivery Place
Sec: 10(1)(c)	Where NO movement of Goods of Sale & Lease Back Contract	POS = Location of Goods
Sec: 10(1)(d)	Where Assembly / Installation of Goods	Then POS will be the - Assembly / Installation Place
Sec: 10(1)(e)	On Board Supply of Goods	POS = Where such Goods taken on Board

Section: 11

Import of Goods = Location of Importer

Export of Goods = Location @ NTF

~~BLOB~~

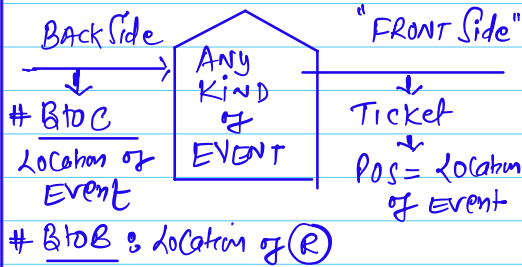
	SECTION: 12	SECTION: 13
(1) Applicability	Applicable where Both the Parties Located in T.T.	(1) # Applicable where Both the Parties Located in <u>NTT</u> OR Any one Party Located in NTT
(2) Residency	Where Location of (R) Known to Supplier Ordinarily of GLOB or Address of (R) Known to (S) = POS = Location of (R) Other wise = POS = Location of (S)	(2) # Where Location of (R) Known to (S) POS = Location of Recipient # Otherwise = POS = Location of (S)
(3) # Immovable Property	# Immovable property linked services (+) # Link must be <u>Direct</u> with Property + # Property must be Identifiable POS = Where the Property is Located or Intended to be Located. Note: (1): Immovable property includes House Boat/Vessel Note: (2): Multi-location = make it proportionate Note: (3) Where Both Party in TT & Property is Abroad (NTT) then = POS = Deemed in TT @ Location of (R)	(4) POS = Where the property is = Located or Intended to be Located. NOTE: Where Both the Parties in NTT & Property in TT - then POS = <u>TT</u> - But it will be <u>Exempted</u> from MST: (3/2017)
(4) Performance Based	Performance Based Service - # Restaurant, Saloon, Clinic Gym etc # POS = Performance Place	(3) Goods Focused Service - <u>Goods etc</u> # Service given over Goods of Repair etc - where (R) makes Available Goods under the control of (S) (Physically/Virtually) in order to provide Service - & Goods PUT to use in TT finally (NOT JUST for TESTING) → POS = Performance Place Otherwise Go for Res. provision © 13(2).

INDIVIDUAL focused service: Where (R) makes Available himself with (S) - in order to provide the service = POS = Performance Place
 Note: (R) = may or MAY NOT be INDIVIDUAL
 Actual (R) = must be INDIVIDUAL.

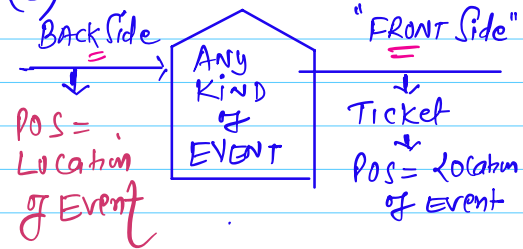
(5)
 Coaching/
 Training
 POS = B to C = Performance Place
 POS = B to B = Location of (R)

X

(6)(7)
 Event Based



(5)



Note: Multi Location - make it proportionate

Note: Both Party in Tr & Event is Agreed - then POS = Location of (R)

12(8)
 Transport of goods

POS = B to B = Location of (R)
 POS = B to B = Pickup Point of goods.

(9)

= Omitted
 \$0 go for Residue 13(2)

12(9)
 Transport of Passenger

POS = B to B = Location of (R)
 POS = B to C = Pick up point of Passenger

Note: Where Pick up point not known then POS fall u/s = 12(2) @ Residue.

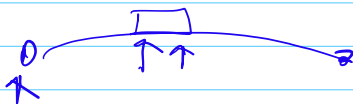
(10)

POS = Pick up point of Passenger

12(10)
 ON Board services

POS = First departure point of conveyance

(11) POS = First departure point of conveyance



12(1) Tele- Communication	(i) Where Fixed Device Involved POS = Location of Device (ii) Where Portable Device Involved POS = ? <pre> graph TD Root[POS = ?] --> Postpaid[Postpaid] Root --> Prepaid[Prepaid] Postpaid --> Billing[POS = Billing Address] Prepaid --> Offline[Offline Recharge] Prepaid --> Online[Online Recharge] Offline --> OfflinePos[POS = Location of Recharge store] Online --> OnlinePos[Location of R] </pre> Note: Multistate Involved: make it Proportional	X
12(12) Banking etc	# Banking Service # Stock Broker Service + To A/c holder = POS = Location of R + To Non A/c Holder = POS = Location of S i.e. Branch Location	X
12(13) Insurance service	POS = B to C = Location of R POS = B to B = Location of R	X
12(14) Govt Advertisement	POS = The state in which Ad is given Moreover Ad - Generally given in multistate - then make it Proportional. (How to make it Proportional - see Table Below) ↓	X

ADVERTISEMENT IN ...	ALLOCATION ON THE BASIS OF ...
NEWSPAPER	NUMBER OF READERS
PAMPHLETS	NUMBER OF PAMPHLET DISTRIBUTED
HOARDINGS	NUMBER OF HOARDING PLACED
TRAIN	→ TRACK LENGTH
RAILWAY TICKETS	→ NUMBER OF RAILWAY STATIONS
GAS BILL	NUMBER OF CONSUMERS
RADIO	NUMBER OF LISTENERS
TELEVISION	NUMBER OF VIEWERS
INTERNET	NUMBER OF SUBSCRIBER (Deemed to be provided @ All over India)
CINEMA	No. of <u>SCREENS</u> .

Section: 13(6) & (7): ^{MUTEX}
 # Specified Services → Goods/Individual Related
 → Property linked
 → Event. wait

(+) # Provided AT mult Location

(+) # ONE Location falls in TIT.

Then WHOLE SERVICE SHALL BE
 Deemed to have been provided
 in TIT. → State ← ^{UP} ^{HE} ^{OR} } - make
 at
 prop.

Section: 13(8)

Specified Services

- Intermediary
- Banking & other Financial Service
- Hiring of Means of Transport
 of BUS, CAR, TRUCK, VATCH

~~7~~ ~~11~~
 FOR MAXIMUM 1 MONTH.

POS = Location of S (Amanji)

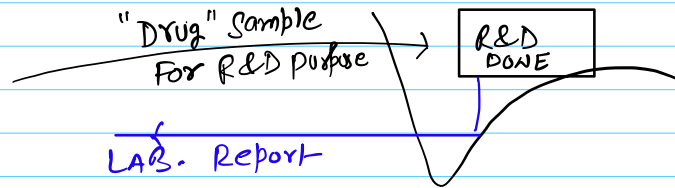
SEC: 13(12): OIDAR : (online game)
 or

POS = Always Location of R

SEC: 13(13): IN CASE OF Double
 Taxation

Circulars

(i)



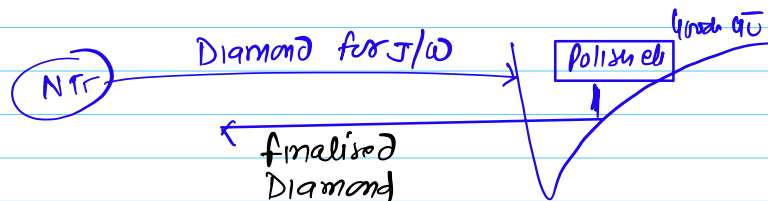
It is NOT Service over Goods = So 13(3) INA
But it is Service given By User = So Apply 13(3)

(ii)

CARGO handling service
(By using immovable crane)

↓
Shall NOT fall under "Immovable property
linked service - BUT fall under - Residual provision

(iii)



↓
Service over Goods
BUT NOT put to use in TR
So POS = Residual provision

(iv) DATA centre service - to - cloud computing service provided
POS = fall under Residual provision

(v) Add Agency services @ ONE Stop solution = POS = fall
under Residual provision

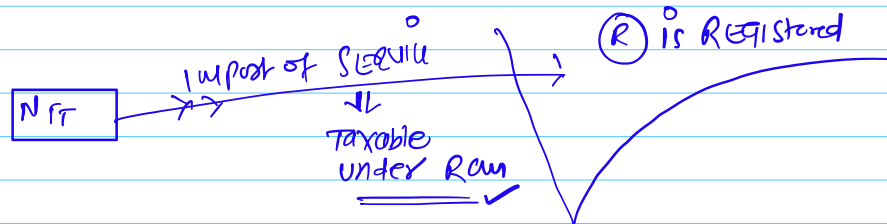
(vi) Renting of Space of wall = fall under Immovable Property service.

(vii) DATA centre service to corporates

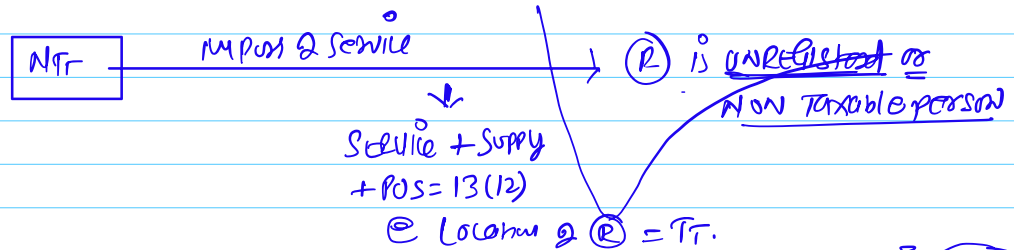
✓ full package = fall under Residual provision
+ only SPACE Renting with Basic facilities like
Electricity etc = POS = Immovable property linked service.

OIDAR: = Service = e.g. online gaming, Backup services etc.

(i)



(iv)



© Location of R = Tr.

+ taxable person = (S) =

Note: (S) have to come to India
get ONE REGISTRATION & pay cost
otherwise APP Blocked.

Sec: 14

Section: 14A: For Specific Achmobile claims = Goods

SEC: 14A: (S) in NTR - GET - Single
REGISTRATION in India
& have to pay TAX in
India - Otherwise APP Block