



Chapter V of IGST Act

S 10

**PoS for Goods
(other than I/E Goods)**

- a) Place where movement terminates
- b) B2S2 - Location of recipient
- c) Location at the time of delivery
- d) A/I- location of A/I
- e) On board- location of taking them on board

S 11

**PoS for Goods
I/E**

*Import- Location of Importer
Export- Outside India*

S 12

**PoS for services
(when both R/S are in India)**

*(2) Except (3) to (14)
- Registered- location of RP
-Unregistered- Id address is available
then that address otherwise the
location of supplier will be the place of
supply.*

S 13

**PoS for services
(When any of S/R is located O/S India)**

*(2) Except (3) to (13)
-Location of recipient
-If locations is not available, location of
Supplier is PoS*

S 14

**Special provision for payment of tax
by a supplier of online information
and database access or retrieval
services**





Section 10 of IGST Act

S 10(1)

Rules for determination of PoS

- a) Place where movement terminates
- b) B2S2 - Location of recipient
- c) Location at the time of delivery
- d) A/I- location of A/I
- e) On board- location of taking them on board

S 10(2)

Right to prescribe

- (2) Except (3) to (13)
- Location of recipient
- If locations is not available, location of Supplier is PoS



Section- 10

Place of supply of goods other than supply of goods imported into, or exported from India.

- (1) The place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,--
- (a) where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient;
 - (b) 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;



- (C) where the supply does not involve movement of goods, whether by the supplier or the recipient, the place of supply shall be the location of such goods at the time of the delivery to the recipient;
 - (d) where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly;
 - (e) where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board.
- (2) Where the place of supply of goods cannot be determined, the place of supply shall be determined in such manner as may be prescribed.





Section 11 of IGST Act



**Place of supply of goods
imported into, or exported from
India.**

POS of goods -

- (a) Imported in INDIA - location of importer
- (b) Exported outside INDIA - location outside india



Section- 11

Place of supply of goods imported into, or exported from India.

The place of supply of goods,--

- (a) imported into India shall be the location of the importer;
- (b) exported from India shall be the location outside India.

