# Place of Supply of Goods under GST

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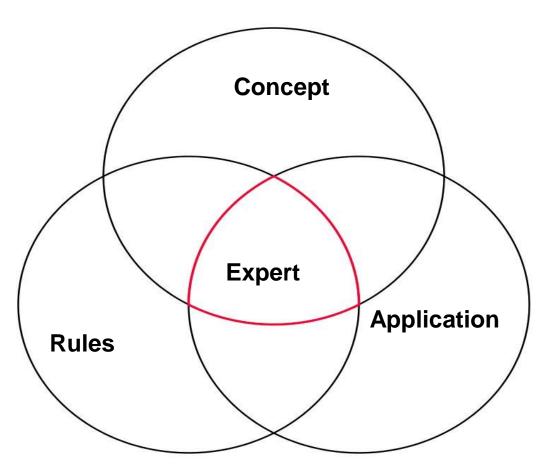
# Agenda

- ▶ 1. Few Important Points.
- 2. Significance of Place of Supply.
- 3. Inter-State Supply of Goods.
- 4. Rules Regarding Place of Supply of Good with examples.
- 5. Question and Answers.

## Few Important Points

- GST is the biggest tax reform.
- Role of CA and Students.
- GST is a consumption based tax/ destination based tax.

## Playing like a Champion....



Are you Willing to pay the price for becoming an expert

### 2. Significance of Place of Supply

Why Place of Supply is important?

# 2. Inter-State Supply of Goods

Inter-State Supplies are such supplies where the "location of Supplier" and "Place of Supply" are in two different states or two different union territories or are in a state and a union territory Imagination is more important than knowledge. For knowledge is limited, whereas imagination embraces the entire world, stimulating progress, giving birth to evolution.

By Albert Einsten

# 3. Place of Supply of Goods

- A) Movement of Goods-
- B) Direction of third person-
- C) Does not involve movement of goods-
- D) Assembled or installed
- E) On Board to Conveyance

# 3...Place of Supply of Goods

- F) Cannot be determined.
- G) Import.
- H) Export.
- ▶ I) SEZ.

## A) Movement of Goods

Where the supply involves movement of goods, the place of supply of such goods at which movement of goods terminates for delivery to the recipient.

#### B) Direction of third Person

Where the goods are delivered on the direction of third person, the place of supply of such goods shall be the principal place of business of third person.

#### C) Does not involve movement

Where the supply does not involve movement of goods, the place of supply of such goods shall be the *location of such good* at the time of delivery of goods

## D) Goods are assembled

Where the goods are assembled or installed the place of supply of such goods shall be the location of assembly or installation

## E) On board to conveyance

Where the goods are supplied on board a conveyance including aircraft, vessels, boat, train, motor vehicle etc shall be the location at which such goods are taken on board.

## F) Cannot be determined

Where the place of supply cannot be determined the place of supply shall be the as may be prescribed.

# G) Import

Place of Supply of goods imported into India shall be the location of the importer into India

# H) Export

Place of supply for the good exported from India shall be the location outside India.

## I) SEZ

 Supply of goods to or by SEZ unit or developer shall be treated as inter-state supply of Goods

# Are we ready for GST

If we can substantially reduce the gap between what we are capable of producing and what we actually are producing we can work wonders.

# Final Thoughts

- Disclaimer...Do not confuse ease of understanding with ease of implementation
- Thanks
- Question and Answer
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