



*GST ki गणित*

# PLACE OF SUPPLY OF GOODS



As we all know, GST is a destination based tax. So, place of supply shall be the place of consumption of goods or services. Let's delve deeper into sections 10 and 11 of the IGST Act, 2017.

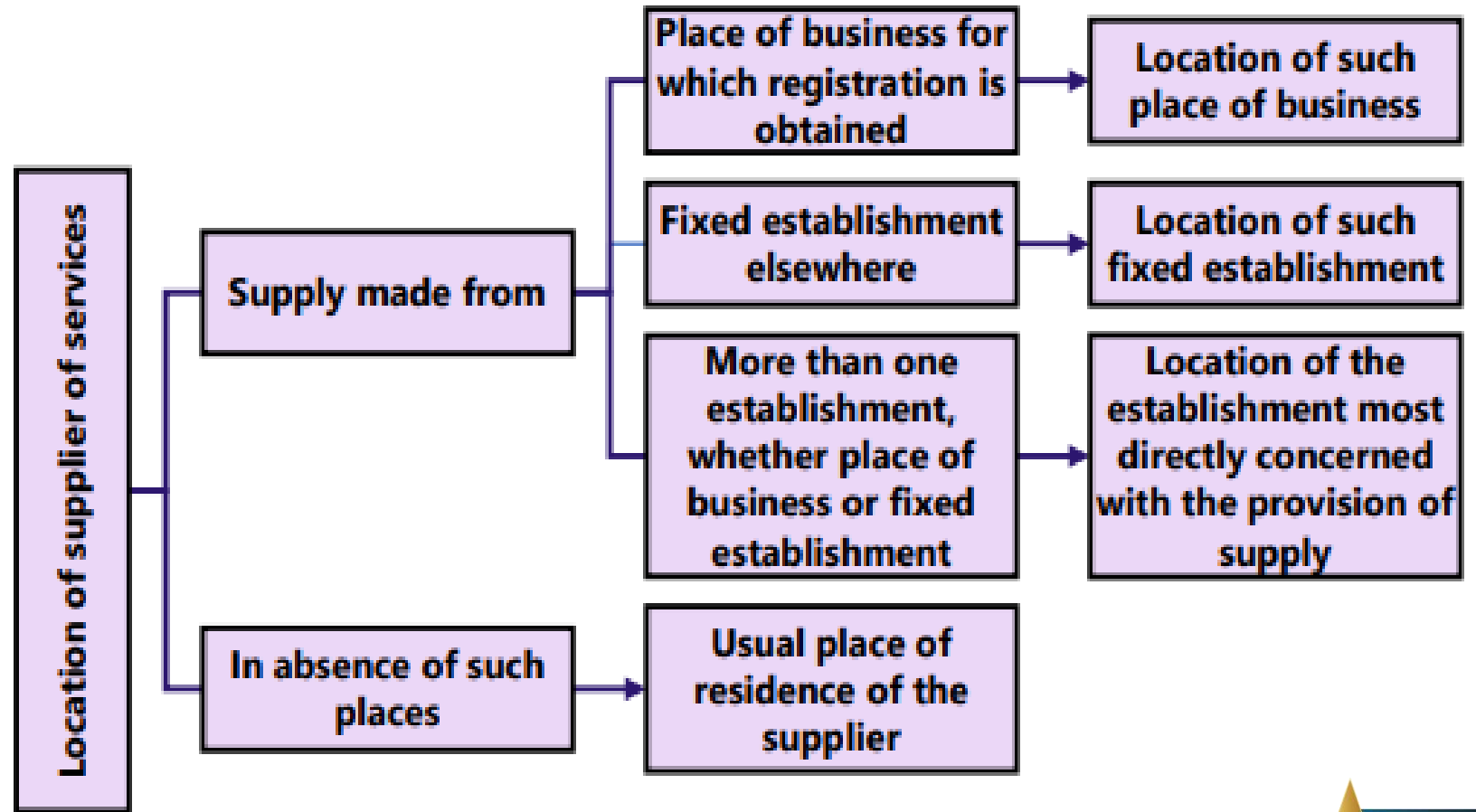
# Importance of Place of Supply

- Whether one has to charge IGST or CGST & SGST /UTGST ?

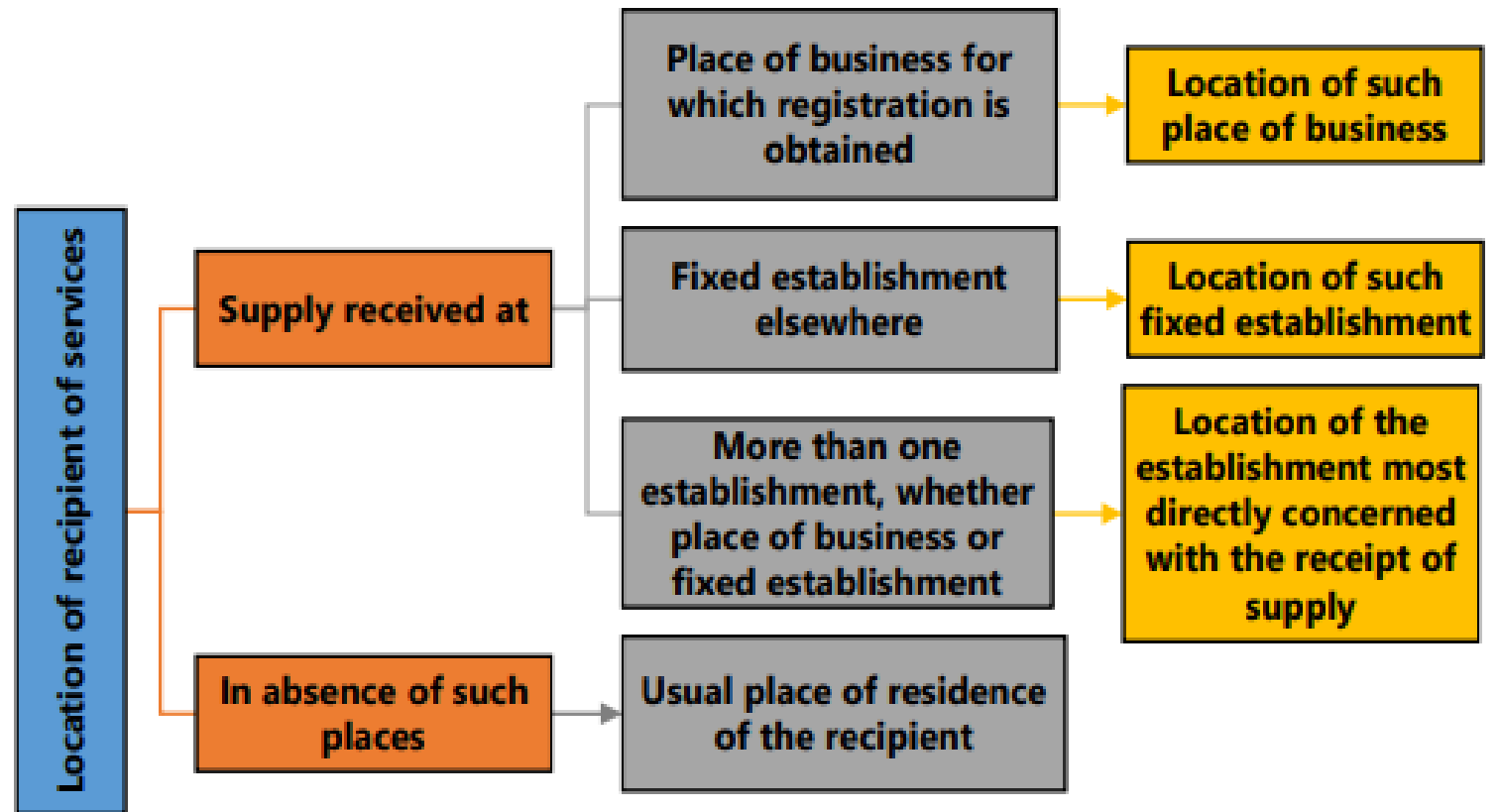
- Which state would be receiving the revenue from the tax charged ?



# LOCATION OF SUPPLIER



# LOCATION OF RECIPIENT



## PLACE OF SUPPLY OF GOODS OTHER THAN SUPPLY OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA (SECTION 10)



Supply Involving  
Movement of  
Goods

- Destination Of  
Goods



Supply Not  
Involving  
Movement of  
Goods

- Location of goods at  
the time of Delivery.



“Bill To Ship To  
Model”

- Location of the  
Third Party

## PLACE OF SUPPLY OF GOODS OTHER THAN SUPPLY OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA (SECTION 10)



Goods Assembled/Installed  
at site

- Place of such Installation



Goods supplied on Board a  
Conveyance

- Place where Goods have  
been taken On Board

# PLACE OF SUPPLY OF GOODS IMPORTED INTO AND EXPORTED FROM INDIA (SECTION 11)



In Case of Import of Goods –  
Location of Importer



In Case of Export of Goods –  
Location Outside India

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