



*GST ki गणित*

# *Place of Supply of Services (Section 12)*

Section 12 of the IGST Act, 2017 deals with the place of supply of services where, both, the location of supplier and the location of the recipient are in **India**.



# ***SECTION 12 of IGST Act, 2017***

**B2B**

Location of Recipient

**B2C**

- Location of Recipient, where address exists on record
- Location of Supplier, in other cases



# Services Related to Immovable Property



Architects, interior decorators, engineers, estate agents, etc. directly related to an immovable property

Grant of rights to use an immovable property

Lodging accommodation by hotel, guest house, inn and the like, including a house boat or any other vessel

Accommodation in an immovable property for organising any social, cultural, religious or business function

Any services ancillary to the above services

Where the property is located in India

Where the property is located outside India

The location of immovable property or boat or vessel

The location of the recipient

Restaurant, catering, personal grooming, fitness, beauty treatment, health services, and the like

Location where the services are actually performed

Training and performance appraisal

- B2B - Location of recipient
- B2C - Location where the services are actually performed

Admission to a cultural, artistic, sporting, educational event or amusement park, etc.

Location where the event is actually held or where such place is located

Organisation of cultural, artistic, sporting, educational, entertainment event, including conference, fair, exhibition, etc.

- In India
  - B2B - Location of recipient
  - B2C - Location where the services are actually performed
- Outside India
  - Location of recipient

## *Personal Services and Services related to Events*



# ***Transportation Related Services***

## ***Proviso –***

Where a right to passage is given, the place of supply shall be determined as per the general rule.

## ***Explanation –***

The return journey shall be treated as a separate journey

Transportation of  
goods

- (a) B2B – Location of recipient
- (b) B2C – Where the goods are handed over for transportation

Transportation of  
passenger

- (a) B2B – Location of recipient
- (b) B2C – Where the person embarks on the journey

Services on board a  
conveyance

Location of first scheduled point of  
departure

# Telecommunication Services

Fixed telecommunication on line, leased circuits, cable or dish antenna

Location of telecommunication on line, leased circuit, cable or dish antenna



Telecommunication

Mobile connections or internet services on post-paid basis

Billing address of recipient on record of supplier



# Telecommunication Services

Mobile connections or internet services on pre-paid basis

Through a selling agent or re-seller

Address of selling agent or re-seller

By any person to final subscriber

Location where such payment is received or voucher is sold

Internet banking or electronic mode

Location of the recipient on record of supplier

In any other case, or where the address of recipient is not available on records of supplier, then place of supply shall be the location of supplier.

# Banking, Insurance and Advertising Services

Banking and other financial services

Location of recipient on records of supplier

If location of recipient is not available on records of supplier, PoS will be location of supplier

Insurance services

- B2B – Location of recipient
- B2C - Location of recipient on records of supplier



Advertisement services to Central or State Govt.

Each of States or Union Territories in which the advertisement was shown





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