

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

Accommodatio
n 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

The location of immovable property or boat or vessel

Where the property is located outside India

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

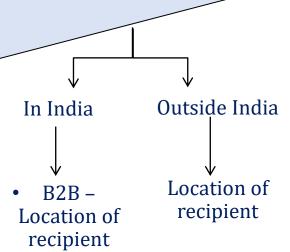
→ B2B – Location of recipient

→ 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.



 B2C – Location where the services are actually performed

Personal Services and Services related to Events



Transportation Related Services

Transportation of goods

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

<u>Proviso</u> -

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 passenger

Services on board a conveyance

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

Location of first scheduled point of departure



Telecommunication Services

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

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





Mobile connections or on post-paid basis

Billing address of recipient on record of supplier

internet services

Telecommunication Services

Through a selling agent or re-seller

Address of selling agent or re-seller

Mobile connections or internet services on pre-paid basis

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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