



GST ki गणित

Place of Supply of Services (Section 13)

Section 13 of the IGST Act, 2017 deals with the place of supply of services where, either the location of supplier or the location of the recipient are **outside the India**.



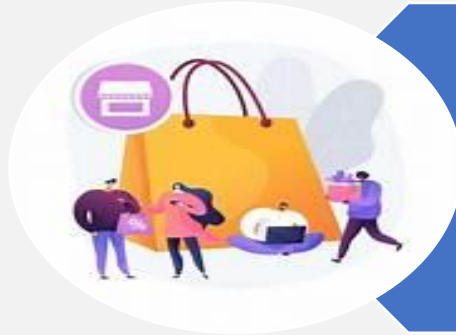
SECTION 13 of IGST Act, 2017

Location of Recipient

Location of Supplier, where
address of recipient doesn't
exist on record



POS shall be the Location Where Services are Actually Performed :-



Where the goods are required to be made Physically available by the Recipient



Services Supplied to an individual which require his Physical Presence.

Proviso. – This section shall not apply to services supplied in case where goods are temporarily imported for repairs or treatment and exported after such repairs , without being put to any use in India.

Performance

Services related to Immovable Property and Events :-



Services in relation to
IMMOVABLE PROPERTY .

Where such Immovable
Property is located or
intended to be **located.**

Services by way of
Admission to OR
Organisation of Cultural or
Similar Events .

Where Such Event is
actually **held .**

If above Services supplied at more than one location , including a location in taxable territory ; POS shall be the location in the Taxable territory.

POS Shall be the Location of the Supplier

Services Supplied by any Bank, FIs, NBFCs

Intermediary Services

Hiring of means of transport , including Yachts ; up to a period of a month



Transportation Related Services

Transportation Of Goods



- Destination of Goods

Passenger Transportation Services



- Embarks on the conveyance for the Continuous Journey

On Board a Conveyance Service



- First Scheduled Point of departure of that conveyance .

OIDAR
Services



Location
Of
Recipient

If any two of the below conditions satisfied , the recipient shall be deemed to be located in India: -

Address presented by recipient is in India

Any card by which payment is settled is issued in India

Billing address of recipient is in India

IP Services of device used is in India

Bank of the recipient used for payment in India

Country Code of SIM used by recipient is in India

Location of Fixed land line through which services are received is in India

Disclaimer

- This presentation has been prepared on the basis of information available in the public domain and is intended for guidance purposes only.
- Jain Shrimal & Co. has taken reasonable care to ensure that the information in this presentation is accurate. It, however, accepts no legal responsibility for any consequential incidents that may arise from errors and omissions contained in this presentation.
- This presentation is based on the information available with us at the time of preparing the same, all of which are subject to changes which may, directly or indirectly, impact the information and statements given in this presentation.
- Neither Jain Shrimal & Co., nor any person associated with us will be responsible for any loss however sustained by any person or entity who relies on this presentation. Interested parties are strongly advised to examine their precise requirements for themselves, form their own judgements and seek appropriate professional advice.

For any queries, feel free to reach us out at:



<https://in.linkedin.com/company/jscoca>



<https://jainshrimal.com/>



gst@jainshrimal.in



7742223773