

# Place of Supply of Services

*[Chapter V of IGST Act, 2017]*

**Edition 11**

In general, the place of supply for services will be the location of the service recipient (the recipient needs to be a registered person). In cases, where service is provided to an unregistered person, the place of supply will be the:

- Location of the service recipient (if the address is available on record);
- Otherwise, location of service provider

Below are some specific services where general rule does not apply and Section 12 and 13 of IGST Act governs such services:

			Section 13	Section 12	
Sr No.	Service Description	Example	POPS in case of Export/Import	POPS in case of Local supply	Remarks/Explanation
1	Services provided in respect of goods which are required to be available to supplier for performing such services including services provided by electronic mean but excluding repair of goods which are temporarily imported into India and exported without put to use in India	Upgradation of Computer	- Where services are performed - In case services performed by electronic mean i.e. online, where the goods are situated	- Where services are performed - In case services performed by electronic mean i.e. online, where the goods are situated	
2	Services provided to an individual representing either as the recipient or on the behalf of recipient, which require the physical presence of such individual	Make-over service provided to a Model or Actor, Health checkup services	Where services are actually performed	Where services are actually performed	
3	Services provided directly in relation to an immovable property and services by way of granting the rights to use such property or for carrying out co-ordination of construction of such property.	Architect services, Interior Decorator, Rental Services, Construction Contracts	Where the Immovable property is located	Where the Immovable property is located*	*if the location of the immovable property or boat or vessel is located or intended to be located outside India, the place of supply shall be the location of the recipient

			Section 13	Section 12	
Sr No.	Service Description	Example	POPS in case of Export/Import	POPS in case of Local supply	Remarks/Explanation
4	Services by way of lodging accommodation by Hotel, Inn or by whatever name called including a house boat	Hotel Services, House Boat services	Where the Hotel or house boat is located	Where the Hotel or house boat is located	
5	Services by way of accommodation in immovable property for organizing marriage etc. including services provided in relation to such function		Where the Immovable property is located	Where the Immovable property is located	
6	Services provided by way of admission to a cultural, artistic, sporting or any other entertainment events or amusement park and services ancillary to it	Admission to IPL match (ticket)	Where the event is actually held or the location of the park	Where the event is actually held or the location of the park	
7	Services by way of organization of a cultural, artistic, sporting or any other entertainment event including services in relation to a conference, fair or similar services and services ancillary thereto or assigning the sponsorship	Organization of cultural event, Sponsorship Services	Where the event is actually held	- Location of Registered Person - If the person is not registered, where the event is actually held - If the event is held outside India, location of service recipient	
8	Services provided by Banks, other financial institution	Bank charges etc.	Location of supplier of Service	- Location of Service Recipient on the records of supplier - If location of service recipient is not on record, then the location of service providers	

			Section 13	Section 12	
Sr No.	Service Description	Example	POPS in case of Export/Import	POPS in case of Local supply	Remarks/Explanation
9	Intermediary Services	Agent Services	Location of supplier of Service	- Location of Service Recipient, if registered - If service recipient is not registered, then location of service provider	
10	Services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month	Hiring Taxi	Location of supplier of Service	- Location of Service Recipient, if registered - If service recipient is not registered, then location of service provider	
11	Service of transportation of goods other than by way of mail or courier	Hiring vessel for import of goods/GTA services	Location of destination of such goods	- Location of Service Recipient, if registered - If service recipient is not registered, then the location at which such goods are handed over for their transportation	
12	Service of transportation of goods including by way of mail or courier	Courier Service	Location of Service Recipient	- Location of Service Recipient, if registered - If service recipient is not registered, then the location at which such goods are handed over for their transportation	

			Section 13	Section 12	
Sr No.	Service Description	Example	POPS in case of Export/Import	POPS in case of Local supply	Remarks/Explanation
13	Passenger Transportation Services	Bus Service/Airlines Services	The place passenger embarks on the conveyance for continuous journey	- Location of Service Recipient, if registered - If service recipient is not registered, then the place where the passenger embarks on the conveyance for continuous journey	Where right to passage have been issued for future use and the point of embarkation is not known at the time of issuance of such passage, then the place of supply shall be the location of registered person and if such person is not registered then the location of recipient where the address on record exist. If no record exist, then the location of supplier
14	Services provided on board a conveyance		The first scheduled point of departure of such conveyance	The first scheduled point of departure of such conveyance	
15	Restaurant and catering services, personal grooming, fitness, beauty treatment, health service including cosmetic and plastic surgery	Restaurant, Beauty Parlor, Gym, Health Check up	Where services are actually performed	Where services are actually performed	
16	Services in relation to training and performance appraisal	Training provided to employees of company	Location of Service Recipient	- Location of Service Recipient, if registered - If service recipient is not registered, then the place where services are actually performed	

			Section 13	Section 12	
Sr No.	Service Description	Example	POPS in case of Export/Import	POPS in case of Local supply	Remarks/Explanation
17	Insurance Services	Premium on policy	Location of Service Recipient	- Location of Service Recipient, if registered - If service recipient is not registered, then the place of the recipient on the records of supplier	
18	Online Information and Database access or retrieval Services	Google, LinkedIn	Location of Service Recipient*	- Location of Service Recipient, if registered - If service recipient is not registered, then the place of the recipient on the records of supplier - If no record exist, then location of supplier	*Person receiving such services shall be deemed to be located in Taxable Territory if any two of the following conditions are satisfied:- (a) the location of address presented by the recipient of services through internet is in the taxable territory; (b) the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory; (c) the billing address of the recipient of services is in the taxable territory; (d) the internet protocol address of the device used by the recipient of services is in the taxable territory; (e) the bank of the recipient of services in which the account used for payment is maintained is in the taxable territory; (f) the country code of the subscriber identity module card used by the recipient of services is of taxable territory; (g) the location of the fixed land line through which the service is received by the recipient is in the taxable territory.

			Section 13	Section 12	
Sr No.	Service Description	Example	POPS in case of Export/Import	POPS in case of Local supply	Remarks/Explanation
19	Telecommunication services including data transfer, broadcasting, cable and direct to home television services by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna	DTH, Internet Broadband	Location where the telecommunication line, leased circuit or cable connection or dish antenna is installed	Location where the telecommunication line, leased circuit or cable connection or dish antenna is installed	
20	Telecommunication services including data transfer, broadcasting, cable and direct to home television services by way of mobile connection on postpaid basis	Post Paid Mobile Internet	Location of billing address of the recipient of services on the record of the supplier of services	Location of billing address of the recipient of services on the record of the supplier of services	
21	Telecommunication services including data transfer, broadcasting, cable and direct to home television services by way of mobile connection on pre-paid basis	Pre-Paid Mobile Internet	<ul style="list-style-type: none"> <li>- If through a selling agent or distributor, then the address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply</li> <li>- If by any person to the final subscriber, be the location where such pre- payment is received or such vouchers are sold</li> </ul>	<ul style="list-style-type: none"> <li>- If through a selling agent or distributor, then the address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply</li> <li>- If by any person to the final subscriber, be the location where such pre- payment is received or such vouchers are sold</li> </ul>	If such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment, the location of the recipient of services on the record of the supplier of services shall be the place of supply of such services.

## About Us

### Who We Are:

We are a team of distinguished chartered accountant, corporate financial advisors and tax consultants in India. Our firm of chartered accountants represents a coalition of specialized skills that is geared to offer sound financial solutions and advices. The organization is a congregation of professionally qualified and experienced persons who are committed to add value and optimize the benefits accruing to clients.

### Our Focus:

To provide high quality services to our clients and believe in upholding high standards of honesty and integrity in what we do.

### Our Clientele:

We have been providing services to a proud mix of Multinational companies, Indian companies, High Net Worth Individuals amongst others. Our multinational client-set includes companies belonging to Japan, US, Singapore, China, Taiwan, Hong Kong, and many others. We advise & also hand-hold foreign companies set-up operations in India & cater to their compliance requirements right from inception to regular day-to-day operations.



### Our Services:

#### Accounting / Book-keeping

Book-keeping, Preparation and Compilation of financial statements, Accounting reconciliations and Consolidations, Accounting system implementation, Development of Accounting policies and Procedures Manual, Forecasting and Projections, Financial analysis of reports, Cash flow management.

#### Audit / Assurance

Audit, Review of financial statements, Internal control reviews, Reporting requirements, Drafting of Management

#### Regulatory

Advice on Regulatory matters, Assistance in obtaining Clarifications and Approvals from Reserve Bank of India (RBI) and other Statutory Authorities, Company Law Compliance, Compliance with Exchange Control Regulations and Import-Export Code norms.

#### Taxation

Corporate, Individual & International Taxation, Direct & Indirect tax compliance, Return Filing, Tax Advisory, Tax Audit, Dispute Resolution, Transfer Pricing, secretarial records, Filing of necessary forms.

#### Transaction advisory

Business structuring, Valuations, Corporate Finance, Due diligence, Tax planning.

#### Compliances

Income tax, Service tax, VAT/ CST, Excise/ Customs, RBI and ROC compliances in respect of all types of regulatory filing of documents and their follow up.



### New Delhi:

S-13, St. Soldier Tower, G-Block Commercial Complex, Vikas Puri, New Delhi - 110018

Phone : +91 11 28543739  
: +91 11 28544939  
: +91 11 45527239  
Fax : +91 11 43850030

---

### Gurgaon:

1156, Tower B2, 11th Floor, Spaze I Tech Park, Sohna Road, Sector 49, Gurgaon-122001

Phone : +91 124 4371317  
: +91 124 4371318  
Fax : +91 11 43850030

---

### Mumbai:

Unit No.3, 1st Floor, New Laxmi Shopping Centre, A-Wing, H.D.Road, Ghatkopar (W), Mumbai - 400086 (India)

Phone : +91 98202-63544  
: +91 22-25110016

E-mail : [info@neerajbhagat.com](mailto:info@neerajbhagat.com)  
Website : [www.neerajbhagat.com](http://www.neerajbhagat.com)

Neeraj Bhagat is a member of the Institute of Chartered Accountants of India (ICAI) since 1997. He is also an Associate member of Association of International Accountants, United Kingdom. He is founder of Neeraj Bhagat & Co, an Indian Chartered Accountancy firm serving various MNC'S from across the globe. Neeraj Bhagat & Co. has its offices at New Delhi, Gurgaon and Mumbai. They are part of Allinial Global Accounting Association which is one of the World's Top 10 in accounting associations.

Member of  
**Allinial**  
GLOBAL™  
An association of legally independent firms