

Chapter III

Place of Supply of Goods or Services or Both

FAQ's

Place of supply of goods other than supply of goods imported into, or exported from India (Section 10)

Q 1. What is the place of supply where movement of goods is involved?

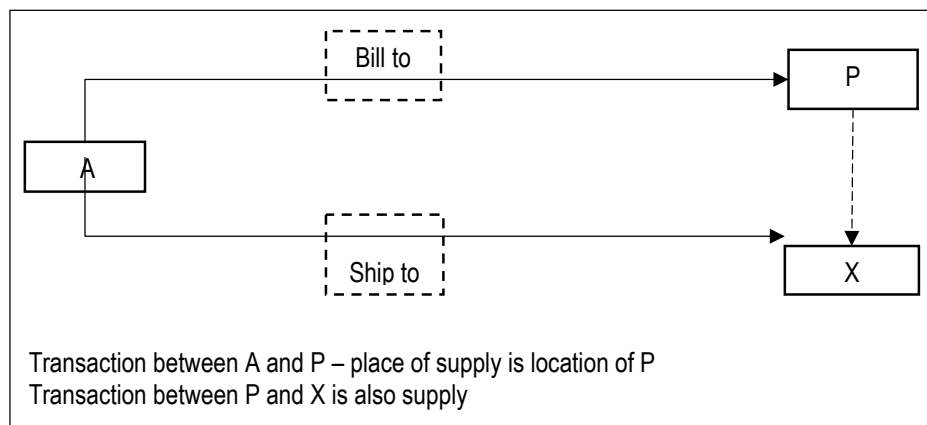
Ans. As per Section 10(1) (a) of IGST Act, 2017, place of supply involving movement of goods, location where movement of goods terminates for delivery to the recipient.

Illustration

Location of supplier	Delivery of goods	Place of supply	Nature of supply	Tax
Karnataka	Andhra Pradesh	Andhra Pradesh	Inter-state	IGST
Karnataka	Karnataka	Karnataka	Intra-state	SGST/CGST

Q 2. What is the place of supply where goods are delivered to a person on the direction of a third person?

Ans. As per Section 10(1) (b) of the IGST Act, 2017 if movement is at the instance of the third person to a recipient (by way of instruction or transfer of documents of title to goods or otherwise), the place of supply will be principal place of business of third person (i.e. address in Registration Certificate). A pictorial diagram is depicted to explain the same



Further, illustration are provided below to explain the same

- (a) Transaction between supplier (A in above diagram) and third party (P in the above diagram).

Compare column 1 and 2

Location of supplier (1)	Location of third party (2)	Delivery of Goods (3)	Place of supply	Nature of Supply	Applicability
Karnataka	Kerala	Tamil Nadu	Kerala	Inter-state	IGST
Karnataka	Karnataka	Kerala	Karnataka	Intra-state	SGST/CGST
Karnataka	Kerala	Karnataka	Kerala	Inter-state	IGST
Karnataka	Kerala	Kerala	Kerala	Inter-state	IGST

- (b) Transaction between third party (P in the above diagram) and person actually receiving the goods (X in the above diagram). Compare column 2 and 3

Location of supplier (1)	Location of third party (2)	Delivery of Goods (3)	Place of supply	Nature of Supply	Applicability
Karnataka	Kerala	Tamil Nadu	Tamil Nadu	Inter-state	IGST
Karnataka	Karnataka	Kerala	Kerala	Inter-state	IGST
Karnataka	Kerala	Karnataka	Karnataka	Inter-state	IGST
Karnataka	Kerala	Kerala	Kerala	Intra-state	SGST / CGST

Q 3. What is the place of supply where movement of goods is not involved?

Ans. Where supply does not involve movement of goods, the place of supply will be the location of goods at the time of delivery to the recipient. Neither in the CGST Act nor in

the IGST Act, the 'location of supplier of goods' has been defined. Therefore, the location of goods where they are ready to be supplied can be understood to be the location of supplier. Considering that location of supplier will be location of goods, in this type of transaction there will not be any inter-State supply since the location of supplier and place of supply will be in the same State.

Example for this would be a case where the job worker develops a mould for the production of goods for the principal and retains the mould in his place itself for production of goods. The mould developed by the job worker is sold to the principal but the same are retained by the job worker without causing the movement of mould from job worker premise to principal premise. In this case the place of supply would be job worker premise.

Q 4. What is the place of supply in case of assembly or installation of goods at site?

Ans. The place of supply of goods in case of assembly or installation of goods will be the place of installation or assembly.

Q 5. What is the place of supply in case of goods sold on aircraft?

Ans. The place of supply in case of goods taken onboard for consumption in aircraft, is the place or location at which such goods are taken on board. For example, if an aircraft departs from Bangalore to Mumbai after taking on board goods for consumption at Bangalore, the place of supply will be Bangalore.

Q 6. In case of ambiguity, how is place of supply of goods?

Ans. In case of any ambiguity where place of supply cannot be determined as provided in Section 10(1) (a) to 10(1) (e) of the IGST Act, 2017, the place of supply of goods will be determined in the manner as will be prescribed

Place of supply of goods imported into, or exported from India (Section 11)

Q 7. What do you mean by import of goods into India?

Ans. Section 2 (10) of the IGST Act, 2017 defines import of goods to mean bringing goods into India from a place outside India.

Q 8. In case of import of goods into India what is the place of supply of goods?

Ans. The location of the importer is the place of supply of goods in case of import of goods into India. It may be noted that importer has not been defined in the IGST Act, 2017. Therefore, the meaning given under Customs Act, 1962 will have to be taken. As per Section 2(26) of the Customs Act, 1962 "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner or any person holding himself out to be the importer.

Q 9. In case of export of goods from India, what is the location of supply of goods?

Ans. The location of supply of goods exported from India shall be the location outside India.

Place of supply of services where location of supplier and recipient is in India (Section 12)

Q 10. What is the place of supply of services?

Ans. Section 12 of the CGST Act, 2017 lays down the principles for identifying the place of supply of services in case of certain specified services. In respect of services other than the specified services the place of supply of service would be as under

- (a) Where the service is provided to registered person place of supply shall be location of such person
- (b) Where the service is provided to a person other than registered person location of the service shall be (i) location of the recipient where the address on record exists (ii) location of the supplier of services in other cases

Q 11. What is the place of supply of service in relation to an immovable property?

Ans. Section 12 (3) (a) of IGST Act, 2017 provides that any service provided directly in relation to an immovable property including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or coordination of construction shall be the location at which the immovable property is situated. Provided that 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.

Illustration - If Mr. A of Ahmedabad, is constructing a house in Mumbai and appoints Mr B of Delhi to provide architectural services with regard to proposed construction of house located in Mumbai, then the place of supply of such architectural services shall be Mumbai.

Q 12. What is the place of supply of accommodation services? Give an example.

Ans. As per Section 12 (3) (b) of the IGST Act, 2017, the location of the hotel, inn, guesthouse, homestay, club or campsite or a houseboat or vessel, shall be the place of supply of service in relation to such accommodation service. In case, the accommodation service is provided for multiple locations situated in different states or the vessel or boat located in more than one state at a time of supply of service, then the value of the supply of service shall be treated as made in each of the States in proportion to the value for services separately collected or determined in the terms of the contract or arrangement entered into. In absence of such contract or agreement, the place of supply shall be determined on such other reasonable basis as would be prescribed.

For example, YOYO Rooms, based out of Bangalore, takes reservation for accommodation in its hotels across India from ABC airlines, based out of New Delhi, for overnight stay of its crew members. The place of accommodation services shall be the location of the hotel where the crew members have stayed. In case, the agreement between YOYO rooms and ABC airlines is per night per room basis, then the value of service separately collected for each hotel shall be treated as the value of service for the respective state. In case, the agreement between YOYO rooms and ABC airlines is on a lump sum basis for a month then the place of supply shall be determined as may prescribed in rules.

Q 13. What will be the place of supply for restaurant and catering services?

Ans. The place of supply for restaurant and catering services shall be the location where the services are actually performed. Section 12(4) of IGST Act, 2017 provides that place of supply of service shall be location where the services are actually performed in respect of restaurant and catering services, personal grooming, fitness, beauty treatment, health services including cosmetic and plastic surgery

Example, if Mr. X, resident of Mumbai, goes to Bangalore for plastic surgery then the place of supply will be the place where the plastic surgery services are rendered i.e. Bangalore.

Q 14. What will be the place of supply of training services?

Ans. Section 12(5) of the IGST Act, 2017 provides that when a training service is provided to a registered person, the location of such registered person shall be the place of supply of training services. In case the service is provided to a person other than a registered person, then the place of supply shall be the location where the services are actually performed.

Example - If Mr. A, a resident of Bangalore, conducts training for employees of Software Ltd, a company based out of New Delhi, in Shimla Resort located in Shimla, then the place of supply of training service shall be New Delhi if Software Ltd is a registered person. If Software Ltd is not a registered person, then to place of supply of training service shall be Shimla.

Q 15. What will be the place of supply of services for admission to sporting events?

Ans. Section 12(6) of the IGST Act, 2017 provides that the place of supply of services provided by way of admission to cultural, artistic, sporting, scientific, educational, or entertainment events or amusement park or any other place and services ancillary thereto, shall be the place where the event is actually held or where the park or such other place is located.

Example, Book My Ticket Private Limited, a company based out of Bangalore providing online ticketing services for admission to various events, sells online tickets for IPL

tournament to be held across India, then the place of supply of services for admission to each cricket match shall be the location where the match is actually played.

Q 16. What will be the place of supply for services in relation to organising events?

Ans. Section 12(7) of the IGST Act, 2017 provides that services in relation to organisation of events when provided to a registered person shall be the location of such person. If the service is provided to a person not registered, then the place of supply shall be the place where event is actually held.

If the events are held in more than one State and consolidated amount is charged for supply of services relating to such event, then the place of supply of services shall be taken as being in each of the State in proportion to the value of services so provided in each State as ascertained from the terms of the contract or agreement entered into in this regard. In absence of such contract or agreement then the place of supply shall be determined as may prescribed.

Example, Cars Limited, an automobile company based out of Bangalore, appoints Events Private Limited, a company based out of Mumbai providing event organisation services, to provide services for organising an event of launching their new vehicle in Indian market. The launch event is organised at Mumbai, Delhi, Calcutta, Chennai by the Event Private Limited. The place of supply of organising such events shall be the location of Cars Limited, i.e., Bangalore, if Cars Limited is a registered person.

If Cars Limited is not a registered person, then the place of supply of such event organisation services shall be the location where the events are actually held.

Q 17. What will be the place of supply of sponsorship services?

Ans. Assigning of sponsorship to any of the cultural, artistic, sporting, scientific, educational or entertainment event shall be the location of the registered person (recipient). If the event is organised for an unregistered person, then the assignment of sponsorship shall be the location where the event is actually held and if the event is held outside India, the place of supply shall be the location of the recipient.

Q 18. What will be the place of supply of services in relation to a sporting event organised/held outside India?

Ans. Section 12(7) of the IGST Act, 2017 provides that if an event is held outside India, the place of supply shall be the location of the recipient.

Example, if an IPL cricket match is played in South Africa, then the place of supply of service in relation to organising the cricket match shall be the location of IPL limited.

Q 19. What is the place of supply of services by way of transportation of goods?

Ans. Section 12(8) of the IGST Act, 2017 provides that services by way of transportation of goods provided to a registered person shall be the location of registered person. Such

services if provided to a person other than a registered person, shall have place of supply and the location at which such goods are handed over for their transportation.

Example, if Express limited, a goods transport company based out of Chennai, provides transportation services to Cars Limited, an automobile company based out of Bangalore, for movement of their cars from the warehouse of Cars Limited at Silvassa to Delhi, then the place of supply of transportation services shall be Bangalore if Cars Limited is a registered person. If Cars Limited is not a registered person, then the place of supply of transportation services shall be Delhi (location at which such goods are handed over).

Q 20. What is the place of supply for services of passenger transportation?

Ans. Section 12(9) of the IGST Act, 2017 provides that place of supply of passenger transportation services to a registered person shall be the location of such registered person. If such services are given to a person other than a registered person, then the place of supply of passenger transportation services shall be the place where the passenger embarks (begins) on the conveyance for a continuous journey.

Example, if Mr. A, a registered taxable person based out of Mumbai, purchases air ticket from Airlines Ltd, an airline company based out of Chennai, for travel from New Delhi to NEW YORK via Dubai, then the place of supply of passenger transportation shall be Mumbai. If Mr A is not a registered person then the place of supply of passenger transportation shall be New Delhi.

Q 21. What is the place of supply of services provided on board a conveyance such as aircraft?

Ans. Section 12(10) of the IGST Act, 2017 provides that the place of supply of services on board a conveyance such as vessel, aircraft, train or motor vehicle will be the location of the first scheduled point of departure of that conveyance for the journey.

Example: Palace on wheels, a train running from Jaipur to Kanyakumari, provides on-board entertainment services to its passengers, then the place of supply of such on-board entertainment services shall be Jaipur (first scheduled point of departure). For return journey, the place of supply shall be Kanyakumari.

Q 22. What is the place of supply for the telecommunication services?

Ans. Section 12(11) of the IGST Act, 2017 provides for determination of place of supply for the telecommunication services as under:-

- (a) In case of services by way of fixed telecommunication line, leased circuits, internet leased circuits, cable or dish antenna, shall be the location where such installation for receipt of such services is done. Example, if Mr A, resident of Bangalore purchases dish antenna from Tata sky, a company providing DTH cable services based out of Mumbai, then the place of supply of DTH services shall be the location where the dish antenna is installed that is Bangalore.

- (b) In case of postpaid mobile connection services, the place of supply of telecommunication services shall be the billing address of the recipient or services on record of service provider. Example, Mr A, resident of Bangalore, takes services from Airtel Limited, a company based out of New Delhi, for he is postpaid mobile connection then, the place of supply of services in relation to the postpaid mobile connection shall be the billing address of Mr A as per the records of Airtel Limited, regardless of where Mr. A utilises the mobile services.
- (c) In case of prepaid mobile connection services, the place of supply of telecommunication services shall be the location of the selling agent or a reseller or a distributor of SIM card or recharge voucher as per the record of supplier. Example, if Mr A, a resident of Bangalore has a prepaid mobile collection from Airtel Limited and while travelling to Mumbai, he purchases a recharge coupon from a local distributor, then the place of supply of such services would be the location of the local distributor.
- (d) In case, the vouchers are not sold by aforementioned persons, then the place of supply of services shall be the location where such prepayment is received or such vouchers are sold by any other person to the final subscriber.
- (e) In case where address of the recipient as per records of the supplier of service is not available, the place of supply shall be location of the supplier of service.
- (f) In case of prepaid services, if the recharge is done through Internet banking or electronic mode of payment (online), then the location of the recipient of services on record of the supplier of services shall be the place of supply of such service.

Q 23. What will be the place of supply of leased line services when the leased circuit is installed at more than one location/State?

Ans. As per Section 12(11) of the IGST Act, 2017, if leased circuit is installed in more than one state and a consolidated amount is charged for supply of services relating to such circuit, the place of supply of such services shall be taken as being in each of the States in proportion to the value of services so provided in each State as ascertained from the terms of the contract or agreement entered into in this regard. In absence of such contract or agreement then the place of supply shall be determined as may prescribed in rules. Example, if Software Ltd, a company based out of Bangalore procures services of leased circuit lines for its branches in Mumbai and Calcutta and Chennai from DTH limited, a company based out of New Delhi, then the place of supply of service of leased circuit lines shall be proportionately at each branch where the installation is done. In case, software Ltd pays a lump sum amount for the latest circuit lines services of all branches, then the apportionment between states shall be done on reasonable basis as may be prescribed in this regard.

Q 24. What will be the place of supply of banking services and other financial services, stockbroking services?

Ans. As per Section 12(12) of the IGST Act, 2017, the place of supply of banking services shall be the location of the recipient of service as available on the records of the supply of services. If the location of recipient of service is not on records of the supplier, the place of supply shall be the location of supplier of service.

Example, if Mr. A, a resident of Mumbai opens a bank account in Mumbai with Bank Ltd, and submits his residence address in Mumbai that the place of supply of banking services shall be Mumbai.

If Mr. B goes to bank in Bangalore not having an account with the bank to take a demand draft, the place of supply shall location of the supplier i.e. bank in Bangalore issuing the demand draft.

Q 25. What is the place of supply of insurance services?

Ans. As per Section 12(13) of IGST Act, 2017, insurance services provided to a registered person shall be the location of such registered person. In case of insurance services provided to a person other than a registered person, place of supply shall be location of the recipient of services on record of the supplier of services.

Place of supply of services where the location of the supplier or the location of the recipient is outside India (Section 13)

Q 26. What is the place of supply of services where the location of the supplier or the location of the recipient is outside India?

Ans. Section 13 (2) of the IGST Act, 2017 lays down the principles for identifying the place of supply of services except in case of certain specified services. Where the location of the supplier or the location of the recipient is outside India, in respect of services other than the specified services the place of supply of service shall be the location of recipient of service. Where the location of recipient of service is not known, the place of supply shall be the location of supplier of service.

Q 27. What is the place of supply in respect of goods that are required to make physically available for providing the service?

Ans. As per Section 13 (3) (a) of the IGST Act, 2017 the place of supply of service in respect of goods that are required to be made physically available by the recipient of service to the supplier of service shall be the location where the services are actually performed.

Q 28. What is the place of supply of services provided from a remote location using electronic means on goods?

Ans. As per proviso to Section 13(3) (a) of the IGST Act, 2017 where services are provided in respect of goods from a remote location by electronic means, the place of supply shall be the location where the goods are actually located. Example, if Software Ltd, a

company based out of Bangalore, awards online maintenance contract of its servers located in Mumbai office to X INC, a company based out of USA, and as per the terms of the online maintenance X INC shall be required to perform regular maintenance from USA using Internet, then the place of supply of maintenance services shall be Mumbai.

Likewise, if Software Ltd gets an order from a Japanese Bank, based out of Tokyo, to monitor load of transactions on the servers located in Tokyo using Internet facilities, then the place of supply of such monitoring services shall be at Tokyo.

Q 29. What is the place of supply of service in relation to an immovable property, hotel accommodation?

Ans. Section 13(4) of the IGST Act, 2017 provides that the place of supply of service in relation to an immovable property, including services supplied in this regard by experts and estate agents, supply of hotel accommodation by a hotel, inn, guest house, club or campsite, by whatever name called, grant of rights to use immovable property, services for carrying out or co-ordination of construction work, including architects or interior decorators, shall be the place where the immovable property is located or intended to be located.

Example - If Mr. A of New York, is constructing a house in New York and appoints Mr B of Delhi to provide architectural services with regard proposed construction of house located in New York, then the place of supply of such architectural services shall be New York.

Q 30. What will be the place of supply for services in relation to organising events?

Ans. As per Section 13(5) of the IGST Act, 2017 the place of supply of services supplied by way of admission to, or organization of, a cultural, artistic, sporting, scientific, educational, or entertainment event, or a celebration, conference, fair, exhibition, or similar events, and of services ancillary to such admission will be the place where the event is actually held.

Example: If Company X in India pays for conference to be attended by its CEO held in London, the place of supply of service will London.

Q 31. Which are the specified services where the place of provision is the location of the service provider?

Ans. As per Section 13(8) of the IGST Act, 2017 the place of provision of service is the location of the service provider for the following services

- (a) Services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders;
- (b) Intermediary services;
- (c) Services consisting of hiring of means of transport other than aircrafts and vessels except yachts, upto a period of one month.

Example: If XY Bank in USA charges loan processing charges to AB Co. located in India, the place of supply of service will be USA.

Q 32. What is the place of supply of services by way of transportation of goods?

Ans. As per Section 13(9) of the IGST Act, 2017 the place of supply of services of transportation of goods, other than by way of mail or courier will be the place of destination of the goods.

Example: If PQ shipping Co. located in India charges ocean freight charges for transport of goods to Germany for a customer located in India, the place of supply of service will be Germany.

Q 33. What is the place of supply of services provided on board a conveyance such as aircraft?

Ans. Section 13(10) of the IGST Act, 2017 provides that the place of supply of services on board a conveyance during the course of passenger transport will be the location of the first scheduled point of departure of that conveyance for the journey.

Example: Air India departing from Mumbai to Paris providing food to its passengers, the place of supply will be Mumbai (first scheduled point of departure). For return journey, the place of supply shall be Paris.

Q 34. What is the place of supply of online information and database access or retrieval service?

Ans. As per Section 13 (12) of the IGST Act, 2017 the place of supply of the “online information and database access or retrieval services” will be location of recipient of service. However, person receiving such service will be deemed to be located in taxable territory (i.e. India) if any two of the following non-contradictory conditions are fulfilled:

- (i) the location of address presented by the recipient of service via internet is in taxable territory;
- (ii) 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 service settles payment has been issued in the taxable territory;
- (iii) the billing address of recipient of service is in the taxable territory;
- (iv) the internet protocol address of the device used by the recipient of service is in the taxable territory;
- (v) the bank of recipient of service in which the account used for payment is maintained is in the taxable territory;
- (vi) the country code of the subscriber identity module (SIM) card used by the recipient of service is of taxable territory;
- (vii) the location of the fixed land line through which the service is received by the recipient is in taxable territory.

Example of such services are advertising on the internet; providing cloud services; provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet; providing data or information, retrievable or otherwise, to any person, in electronic form through a computer network; online supplies of digital content (movies, television shows, music, etc.); digital data storage; online gaming.

Special provision for payment of tax by a supplier of online information and database access or retrieval services (Section 14)

Q 35. Who shall be liable to collect and discharge the Integrated tax liability in cases of provision of cross border B2C OIDAR services?

Ans. Service providers providing OIDAR services to a non-taxable online recipient in taxable territory would be responsible for collection and discharge of Integrated tax.

Q 36. In what circumstances an intermediary, who arranges or facilitates the supply of OIDAR services not be liable to collect tax from non-taxable online recipient?

Ans. If the intermediary satisfies the following conditions, he shall not be liable to collect tax from non-taxable online recipient;

- (a) the invoice or customer's bill or receipt issued or made available by such intermediary taking part in the supply clearly identifies the service in question and its supplier in non-taxable territory;
- (b) the intermediary involved in the supply does not authorise the charge to the customer or take part in its charge which is that the intermediary neither collects or processes payment in any manner nor is responsible for the payment between the non-taxable online recipient and the supplier of such services;
- (c) the intermediary involved in the supply does not authorise delivery; and
- (d) the general terms and conditions of the supply are not set by the intermediary involved in the supply but by the supplier of services.

Q 37. Who is non-taxable online recipient?

Ans. "Non-taxable online recipient" means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.

Q.38 Where a person located in non-taxable territory should get himself registered?

Ans. Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of online information and database access or retrieval

services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

MCQ's

Place of Supply (Section 10 to 14)

Q 1. Which of the following supply involving movement of goods is an intra-State supply?

- (a) Location of supplier in Kerala and place of supply in Tamil Nadu
- (b) Location of supplier in Karnataka and place of supply in Karnataka
- (c) Location of supplier in Kerala and place of supply on Andhra Pradesh
- (d) None of the above

Ans. (b) *Location of supplier in Karnataka and place of supply in Karnataka.*

Q 2. Place of supply in case of installation of elevator is

- (a) Where the movement of elevator commences from the supplier's place
- (b) Where the delivery of elevator is taken
- (c) Where the installation of elevator is made
- (d) Where address of the recipient is mentioned in the invoice

Ans. (c) *Where the installation of elevator is made.*

Q 3. Place of supply of food taken onboard at Delhi for an aircraft departing from Delhi to Bangalore via Hyderabad is

- (a) Address of the aircraft carrier mentioned on the invoice of the supplier
- (b) Delhi
- (c) Jaipur
- (d) Hyderabad

Ans. (b) *Delhi*

Q 4. In case of any ambiguity where place of supply of goods cannot be determined as provided in IGST Act, 2017 who will determine the place of supply?

- (a) Central Government on recommendation of the Council
- (b) State and Central Government on recommendation of the Council
- (c) State Government
- (d) Central Government
- (e) In a manner as may be prescribed

Ans. (e) *In a manner as may be prescribed*

Q 5. What is location of supply in case of importation of goods?

- (a) Customs port where the goods are cleared
- (b) Location of the importer
- (c) Place where the goods are delivered after clearance from customs port
- (d) Owner of the goods

Ans. (b) *Location of importer*

Q 6. Real estate agent in Delhi charges brokerage fee to Company A located in Chandigarh for assistance in getting a commercial property in Kolkata. Which is the place of supply in this case?

- (a) Delhi
- (b) Chandigarh
- (c) Kolkata

Ans. (c) *Kolkata*

Q 7. What is the place of supply of service where a restaurant provides catering service at the premise of the customer?

- (a) Address of the restaurant from where the food is supplied
- (b) Customer premise where catering service is provided

Ans. (b) *Customer premise where catering service is provided.*

Q 8. Mr. X a resident from Pune conducts training for employees of P Ltd. being a registered person under GST based out in Chennai at a resort in Darjeeling. The place of supply in this case is

- (a) Chennai
- (b) Pune
- (c) Darjeeling

Ans. (a) *Chennai*

Q 9. Place of supply of service for DTH by ABC Pvt. Ltd. located in Mumbai to customer in Patna is

- (a) Mumbai
- (b) Patna

Ans. (b) *Patna*

Q 10. Mr. X of Hyderabad not having bank account takes a demand draft in Kolkata from ABC Bank for his visa purpose. The place of supply is

- (a) Hyderabad

(b) Kolkata

Ans. (b) *Kolkata*

Q 11. The provider of AMC service outside India has entered into an agreement for an aircraft company PQR located in India AMC. The service provider provides repair service to the aircraft when it was in India. The place of service in this case is

(a) Outside India

(b) India

Ans. (b) *India since the aircraft is in India when the service is provided*

Q 12. If XYZ Ltd a company based out of Bangalore, awards online maintenance contract of its servers located in Mumbai office to Y INC, a company based out of USA, and as per the terms of the online maintenance X INC shall be required to perform regular maintenance from USA using Internet, then the place of supply is

(a) Bangalore

(b) Mumbai

(c) USA

Ans. (b) *Mumbai*

Q 13. Mr. Y residing in Ahmedabad appoints an architect in Delhi to provide Indian traditional home design for his proposed construction at Los Angeles, the place of supply of service is

(a) Los Angeles

(b) Ahmedabad

(c) Delhi

Ans. (a) *Los Angeles*

Q 14. If NM shipping Co. located in Chennai charges ocean freight charges for transport of goods to California for a customer located in Bangalore, the place of supply of service will be

(a) Chennai

(b) California

(c) Bangalore

Ans. (b) *California*