

## Beginners Course on GST (Virtual)

Organised by **WIRC OF ICAI**

# BASICS OF PLACE OF SUPPLY

Wednesday, 16<sup>th</sup> June, 2021



Presented by

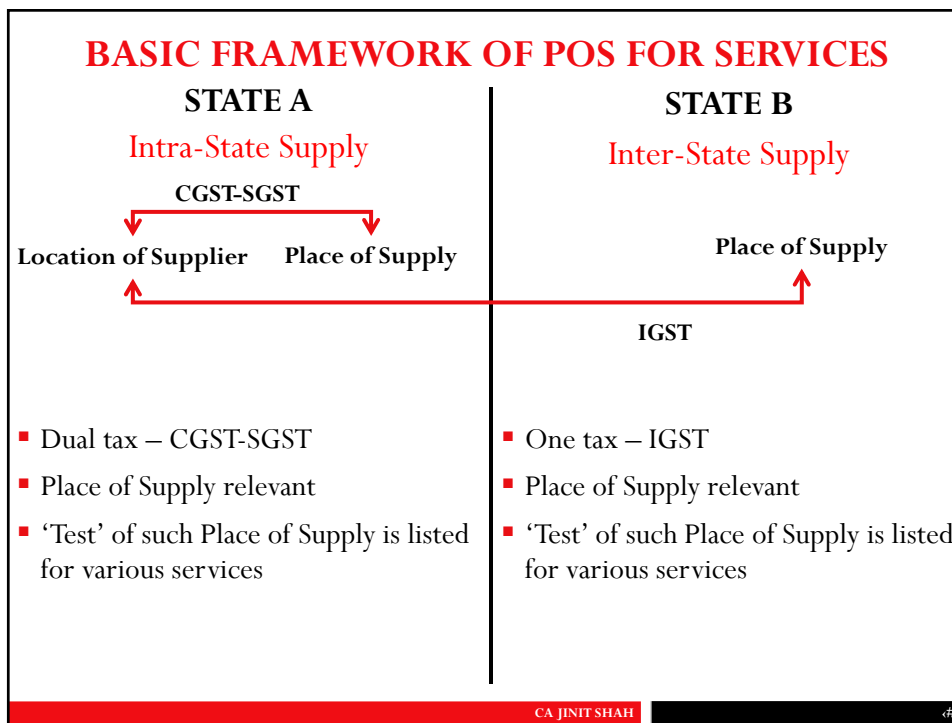
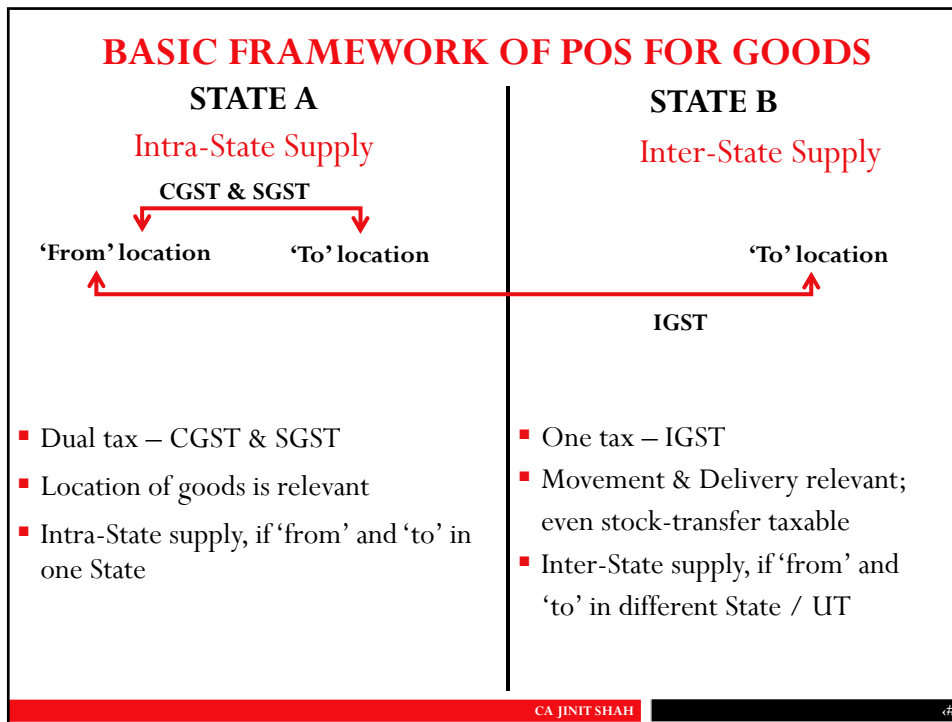
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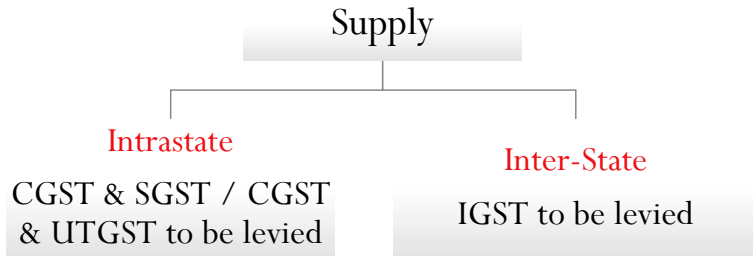
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## COVERAGE

- **Basic framework of Place of Supply**
- **Various relevant Definitions under Integrated GST Act, 2017**
- **Various relevant provisions (sections) of Place of Supply**
- **Integrated Goods & Services Tax (IGST) Act**
  - ↵ **Sec. 10** – POS of goods other than supply of goods imported into, or exported from India
  - ↵ **Sec. 11** – POS of goods imported into, or exported from India
  - ↵ **Sec. 12** – POS of services where location of supplier & recipient is in India
  - ↵ **Sec. 13** – POS of services where location of supplier or location of recipient is outside India
  - ↵ **Sec. 14** – Special provision for payment of tax by a supplier of OIDAR services



## LEVY OF GST



- ➔ IGST on goods imported into India shall be levied & collected in accordance with the provisions of Section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under Section 12 of the Customs Act, 1962.

## PRINCIPLES DETERMINING SUPPLIES

**TWO FACTORS THAT DETERMINE WHETHER SUPPLY IS INTRASTATE OR INTER-STATE: LOCATION OF SUPPLIER & PLACE OF SUPPLY**

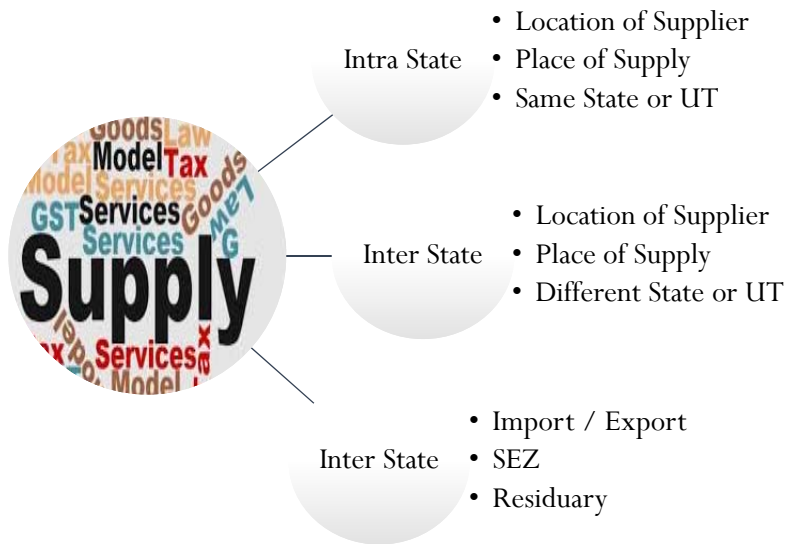
| Situations   | Supply      | Remarks, if any  |
|--|-------------|--|
| Location of Supplier & POS in different State / UTs / State & UT | Inter-State | --   |
| Supply of goods / services in the course of import into India    | Inter-State | --   |
| Supplier is located in India & POS is outside India              | Inter-State | Zero-rated Supplies <span style="border: 1px solid black; padding: 2px;">Sl. No. 62</span> |
| Supplies to or by SEZ developer or SEZ unit                      | Inter-State | Zero-rated supplies  |

## PRINCIPLES DETERMINING SUPPLIES

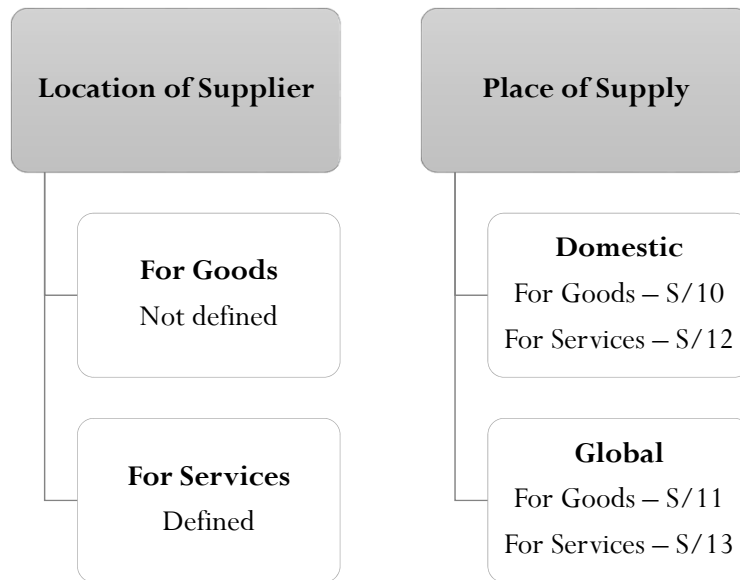
**TWO FACTORS THAT DETERMINE WHETHER SUPPLY IS INTRASTATE OR INTER-STATE: LOCATION OF SUPPLIER & PLACE OF SUPPLY**

| Situations   | Supply       | Remarks, if any  |
|--|--------------|--|
| Location of Supplier & POS in same State   | Intrastate   | Supplies not be considered as Intrastate<br>✓ Supply of goods / services to or by SEZ developer or unit<br>✓ Supply of goods brought into India in the course of import<br>✓ Supply to Tourist <span style="float: right;">Sl. No. 58</span> |
| Location of Supplier or POS is in the territorial waters                           | Case-to-case | LOS / POS shall be deemed to be in the coastal State or UT where the nearest point of appropriate baseline is located  |
| Supply in taxable territory not being an Intra State Supply, nor covered elsewhere | Inter-State  | <span>Sl. No. 64</span>  |

## SNAPSHOT OF PRINCIPLES



## LOCATION OF SUPPLIER & PLACE OF SUPPLY



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## SOME RELEVANT DEFINITIONS

- ➔ **Location of supplier of services [S/2(15) of IGST]** means:
- (a) Supply from P.O.B. for which registration is obtained
    - ↳ Location of such P.O.B.
  - (b) Supply from place other than P.O.B. from which registration is obtained i.e. fixed establishment
    - ↳ Location of such F.E.
  - (c) Supply from more than one establishment (whether P.O.B. or F.E.)
    - ↳ Location of establishment most directly concerned with the provision of supply
  - (d) In absence of such places
    - ↳ Location of usual place of residence of the supplier

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## SOME RELEVANT DEFINITIONS

- **Place of Business [S/2(85) of CGST]:** includes
  - (a) A place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, provides or receives goods / services;
  - (b) A place where a taxable person maintains his books of accounts; or
  - (c) A place where a taxable person is engaged in business through an agent, by whatever name called.
- **Fixed Establishment [S/2(7) of IGST]:** means a place other than the P.O.B. which is characterized by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs.

## SOME RELEVANT DEFINITIONS

### Recipient of Supply of Goods / Services means – S/2(93) of CGST

| Consideration is payable  | Recipient of supply  |
|---|--|
| Yes   | Person <b>liable to pay</b> that consideration   |
| No  | <p><b>For Goods</b><br/>Person to whom goods are delivered or made available, or to whom possession or use of goods is given or made available.</p> <p><b>For Services</b><br/>Person to whom the service is rendered.</p> |
| <p>Recipient shall <u>also include an agent</u> acting as such on behalf of the recipient in relation to the goods / services supplied.</p> |  |

## SOME RELEVANT DEFINITIONS

- **Location of the recipient of services [S/2(14) of IGST]** means:
  - (a) Supply is received at a P.O.B. for which registration is obtained
    - ↳ Location of such P.O.B.
  - (b) Supply is received at a place other than P.O.B. from which registration is obtained i.e. fixed establishment
    - ↳ Location of such F.E.
  - (c) Supply is received at more than one establishment (whether P.O.B. or F.E.)
    - ↳ Location of establishment most directly concerned with the receipt of supply
  - (d) In absence of such places
    - ↳ Location of usual place of residence of the recipient.

## SOME RELEVANT DEFINITIONS

- **Export of goods [S/2(5) of IGST]**: with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India.
- **Export of services [S/2(6) of IGST]**: means the supply of any service when
  - (a) the supplier of service is located in India,
  - (b) the recipient of service is located outside India,
  - (c) the place of supply of service is outside India,
  - (d) the payment for such service has been received by the supplier of service in convertible foreign exchange, and
  - (e) the supplier of service and recipient of service are not merely establishments of a distinct person in accordance with explanation 1 of section 8.

## ZERO RATED SUPPLY

### Some relevant explanation:

- **Establishments of distinct person:** where a person has, -
  - ↪ two establishments in two different countries i.e. one in India and other outside India;
  - ↪ two establishments in two different States or Union Territories; or
  - ↪ two establishments registered within same State or Union Territory;then such establishments shall be treated as establishments of distinct persons.
- A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.

## SOME RELEVANT DEFINITIONS

- **Import of goods [S/2(10) of IGST]:** with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India.
- **Import of services [S/2(11) of IGST]:** means the supply of any service, where
  - (a) the supplier of service is located outside India,
  - (b) the recipient of service is located in India, and
  - (c) the place of supply of service is in India.



## PLACE OF SUPPLY FOR GOODS

### POS OF GOODS (OTHER THAN GOODS IMPORTED INTO OR EXPORTED FROM INDIA)

| SITUATION  | POS   |
|--|---|
| <b>[A] Supply involves movement of goods</b> <span style="float: right;">Sl. No. 59</span>   |   |
| By the supplier or the recipient or by any other person  | Location of goods at the time at which the <u>movement terminates for delivery</u> to the recipient |
| <b>[B] Supply on direction of 3<sup>rd</sup> person</b> <span style="float: right;">Sl. No. 60</span>  |   |
| <ul style="list-style-type: none"> <li>- either to recipient or any other person,</li> <li>- either before or during movement of goods</li> <li>- either by way of transfer of documents of title to the goods or otherwise</li> </ul> | Principal place of business of 3 <sup>rd</sup> person   |
| <b>[C] Supply does not involve movement of goods</b> <span style="float: right;">Sl. No. 61</span>   |   |
| By the supplier or the recipient   | Location of such goods <u>at the time of the delivery</u> to the recipient                          |
| <b>[D] Goods are assembled or installed at site</b>  | Place of such assembly or installation  |

**POS OF GOODS (OTHER THAN GOODS IMPORTED INTO OR EXPORTED FROM INDIA)**

| SITUATION  | POS  |
|--|--|
| <b>[E] Goods supplied on board a conveyance</b>    |  |
| Such as a vessel, aircraft, train or motor vehicle | Location at which such goods are taken on board.   |
| <b>[F] Place of Supply cannot be determined</b>    |  |
| By any of the methods as discussed                 | As determined in such manner as may be prescribed. |

**POS OF GOODS IMPORTED INTO, OR EXPORTED FROM INDIA**

| SITUATION                 | POS                      |
|---------------------------|--------------------------|
| Goods imported into India | Location of the importer |
| Goods exported from India | Location outside India   |

**PLACE OF SUPPLY FOR SERVICES**

## POS FOR SERVICES - S/12(1) & 13(1)

Location of Supplier &  
Location of Recipient of  
service is in India

**Section 12 of IGST**

**Domestic  
Transactions**

Location of Supplier or  
Location of Recipient of  
service is outside India

**Section 13 of IGST**

**Global  
Transactions**

## POS FOR SERVICES BASIC RULE - S/12(2) & 13(2)

### Domestic

- ➔ Supply to registered person
- ➔ Location of such person
- ➔ Supply to unregistered person
- ➔ If address on records exists then location of the recipient
- ➔ Else location of supplier

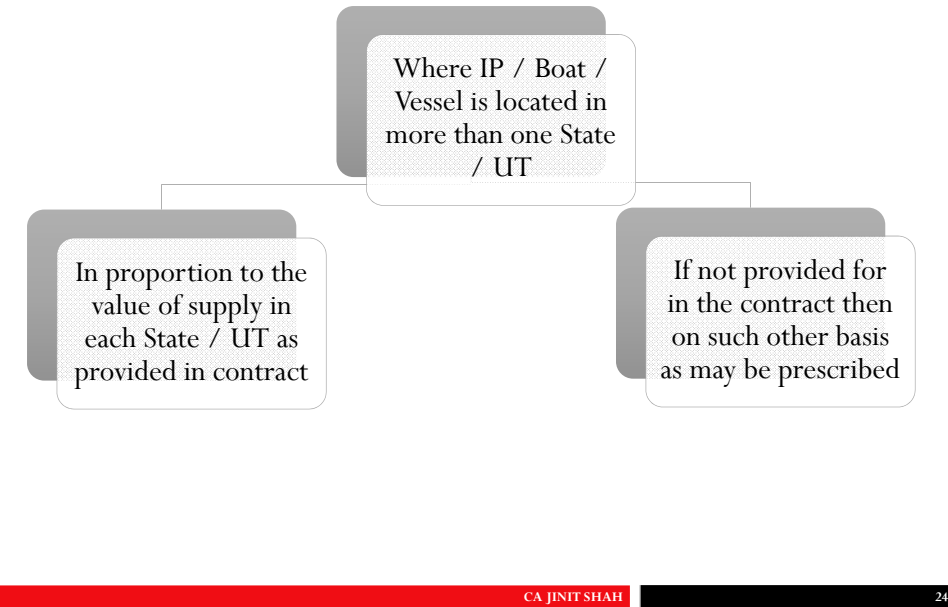
### Global

- ➔ Location of recipient of service is available
- ➔ Location of recipient
- ➔ Location of recipient of service is not available
- ➔ Location of supplier

**POS FOR SERVICES RELATING TO IMMOVABLE PROPERTY  
(IP) / BOAT / VESSEL - Domestic - S/12(3)**

| POS will be location of IP / Boat / Vessel   |   |
|--|---|
| <ul style="list-style-type: none"> <li>✓ Directly in relation to an IP</li> <li>✓ By way of grant of rights to use IP</li> <li>✓ For carrying out or co-ordination of construction work</li> </ul> | <ul style="list-style-type: none"> <li>✓ Including services by Architect, interior decorators, surveyors, engineers &amp; other related experts or estate agents</li> </ul> |
| <ul style="list-style-type: none"> <li>✓ Accommodation by a hotel, inn, guest house, homestay, club or campsite, by whatever name called</li> </ul>  | <ul style="list-style-type: none"> <li>✓ Including a house boat or any other vessel</li> </ul>  |
| <ul style="list-style-type: none"> <li>✓ Accommodation in IP + Functions, marriage or reception or matter relating therewith, official, social, cultural, religious or business</li> </ul>         | <ul style="list-style-type: none"> <li>✓ Including services provided in relation to such function at such property</li> </ul>   |
| Any services ancillary to the above services   |   |
| <b>If the location of IP / Boat / Vessel is located or intended to be located outside India – POS shall be location of the recipient</b>   |   |

**POS FOR SERVICES RELATING TO IMMOVABLE PROPERTY  
(IP) / BOAT / VESSEL - Domestic - S/12(3)**



## POS FOR SERVICES RELATING TO IP – Global - S/13(4)

### POS will be location of IP

|  |   |
|--|---|
| <ul style="list-style-type: none"> <li>✓ Directly in relation to an IP</li> <li>✓ By way of grant of rights to use IP</li> <li>✓ For carrying out or co-ordination of construction work</li> </ul> | <ul style="list-style-type: none"> <li>✓ Including services by Architect, interior decorators, surveyors, engineers &amp; other related experts or estate agents</li> </ul> |
| <ul style="list-style-type: none"> <li>✓ Accommodation by a hotel, inn, guest house, homestay, club or campsite, by whatever name called</li> </ul>  |   |

## SPECIFIED PERFORMANCE BASED SERVICES - Domestic - S/12(4) & (5)

### POS – Where the services are actually performed

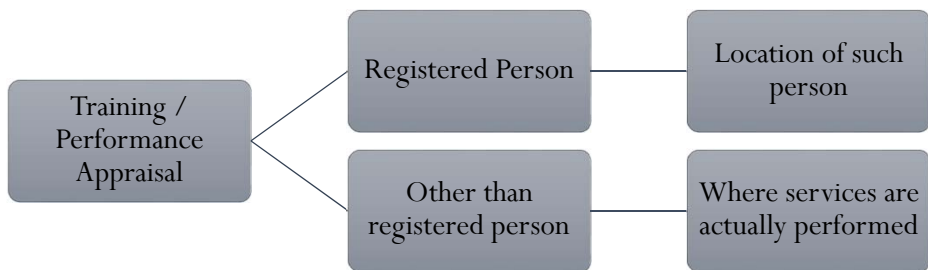
Restaurant & Catering Services

Personal grooming

Fitness

Beauty treatment

Health services including cosmetic & plastic surgery



**POS FOR PERFORMANCE BASED SERVICES – Global - S/13(3)**

**POS – location where services are actually performed**

Services supplied  
i.r.o. goods

that are required to be made physically available to the supplier or person acting on behalf of supplier

in order to provide the service

If services by electronic means from a remote location then location where goods are situated at the time of supply of service.

Services supplied i.r.o. goods which are temporarily imported into India for repairs or any other treatment or process & are exported after such repairs, treatment or process without being put to any use in India – this clause not applicable.

Services supplied to an individual who is recipient / person acting on behalf of SR

where requires physical presence of SR with the SP

for supply of service

**SERVICES BY WAY OF ADMISSION TO EVENTS / PARKS - Domestic - S/12(6)**

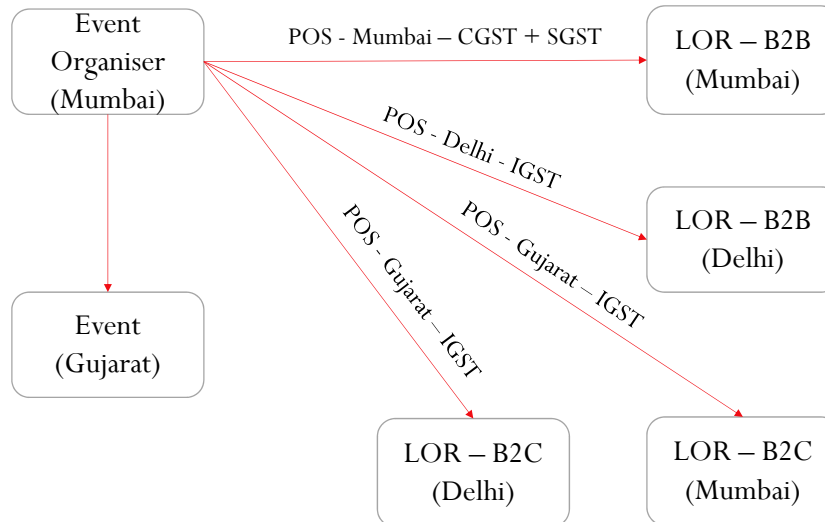
- Admission to
- Cultural event
  - Artistic event
  - Sporting event
  - Scientific event
  - Educational event
  - Entertainment event
  - Amusement park
  - Any other place
  - services ancillary thereto

POS - Place where event is actually held or where the park or such other place is located

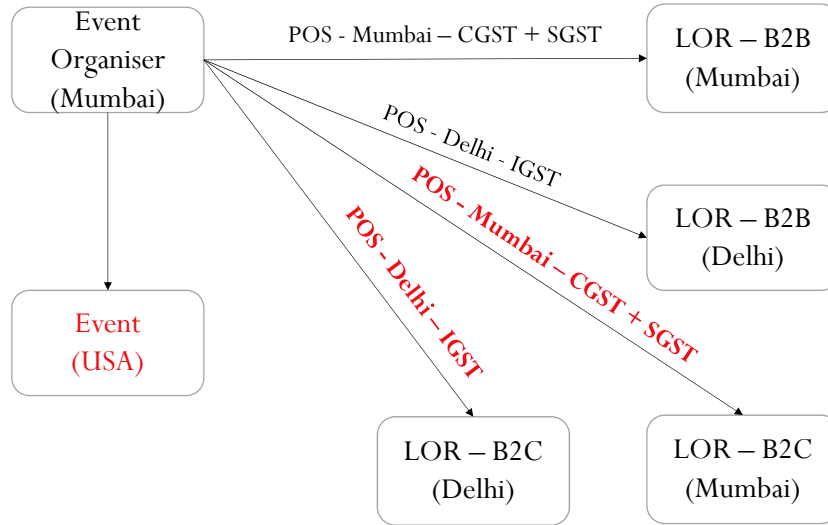
**SERVICES BY WAY OF ORGANISATION OF EVENTS & SPONSORSHIP**  
- Domestic - S/12(7)

| Supply  | To                                       | POS                                |
|---|--|------------------------------------|
| Organisation of events (cultural, artistic, sporting, scientific, educational or entertainment)             | To a registered person                   | Location of such person            |
| Service in relation to a conference, fair, exhibition, celebration or similar events                        | To a person other than registered person | Place where event is actually held |
| Services ancillary to organisation of any of above events or services or sponsorship of any of above events |  |                                    |
| <b>If the event is held outside India – POS shall be location of the recipient</b>                          |  |                                    |

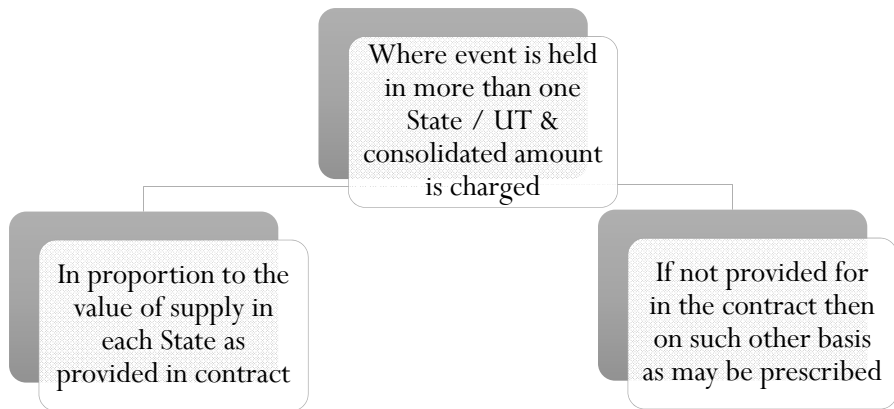
**SERVICES BY WAY OF ORGANISATION OF EVENTS & SPONSORSHIP - Domestic - S/12(7)**



**SERVICES BY WAY OF ORGANISATION OF EVENTS & SPONSORSHIP - Domestic - S/12(7)**

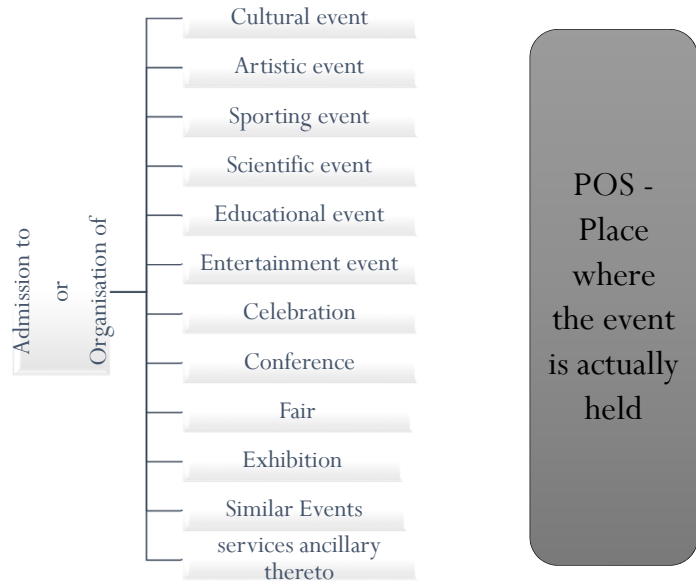


**SERVICES BY WAY OF ORGANISATION OF EVENTS & SPONSORSHIP - Domestic - S/12(7)**

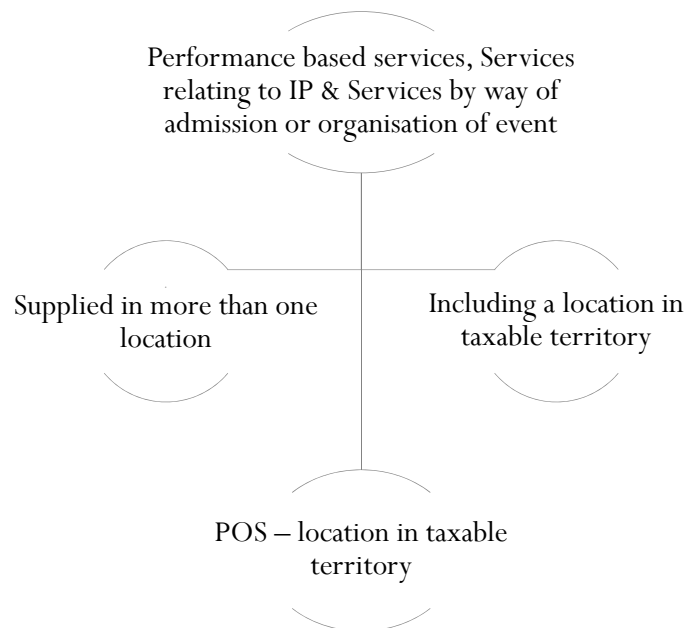




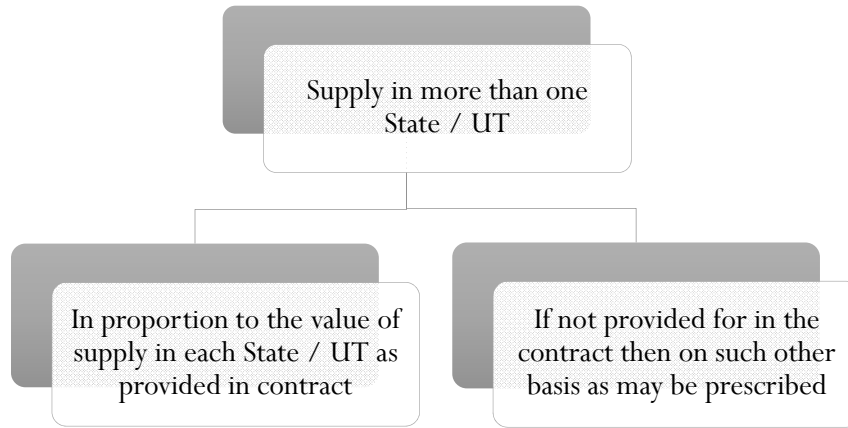
**SERVICES BY WAY OF ADMISSION OR ORGANISATION –  
Global - S/13(5)**



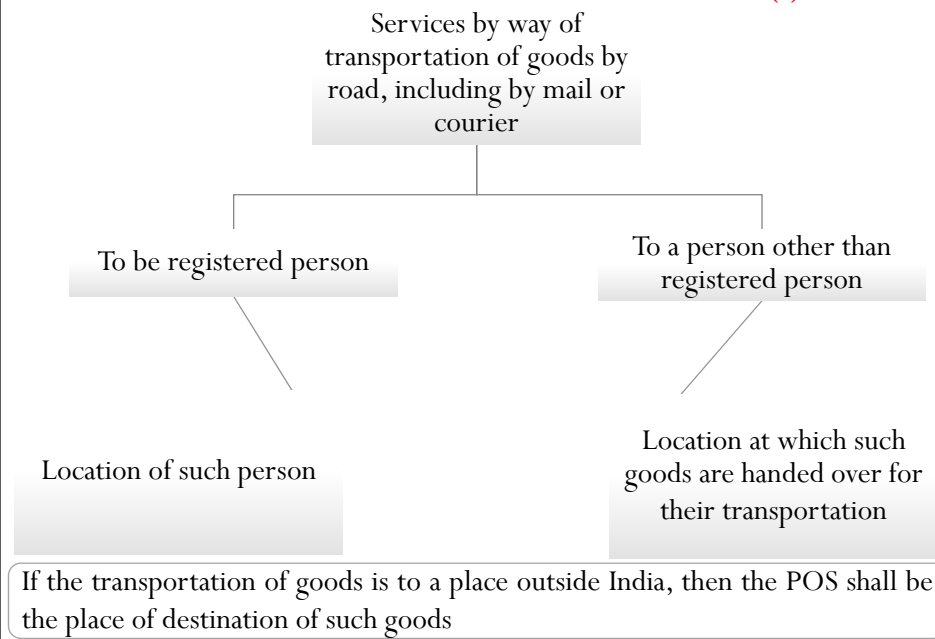
**SERVICES IN MORE THAN ONE LOCATION – Global - S/13(6)**



**SERVICES SUPPLIED IN MORE THAN ONE STATE – Global - S/13(7)**



**TRANSPORATION OF GOODS – Domestic - S/12(8)**



If the transportation of goods is to a place outside India, then the POS shall be the place of destination of such goods

### TRANSPORATION OF GOODS – Global - S/13(9)

Services by way of transportation of goods by road, other than by way of mail or courier

POS – Place of destination of goods

### PASSENGER TRANSPORATION SERVICES – Domestic - S/12(9)

Supply of passenger transportation services

To be registered person

Location of such person

To a person other than registered person

Place where the passenger embarks on the conveyance for a continuous journey

Where the right to passage is given for future use & point of embarkation is not known at the time of issue of right to passage:  
POS – General provision will be applicable [S/12(2)]

**PASSENGER TRANSPORTATION SERVICES – Global - S/13(10)**

Supply of passenger transportation services

Place where the passenger embarks on the conveyance for a continuous journey

**SERVICES ON BOARD A CONVEYANCE – Domestic – S/12(10) & Global - S/13(11)**

Services on board a conveyance such as vessel, aircraft, train or motor vehicle

Location of the 1<sup>st</sup> scheduled point of departure of that conveyance for the journey

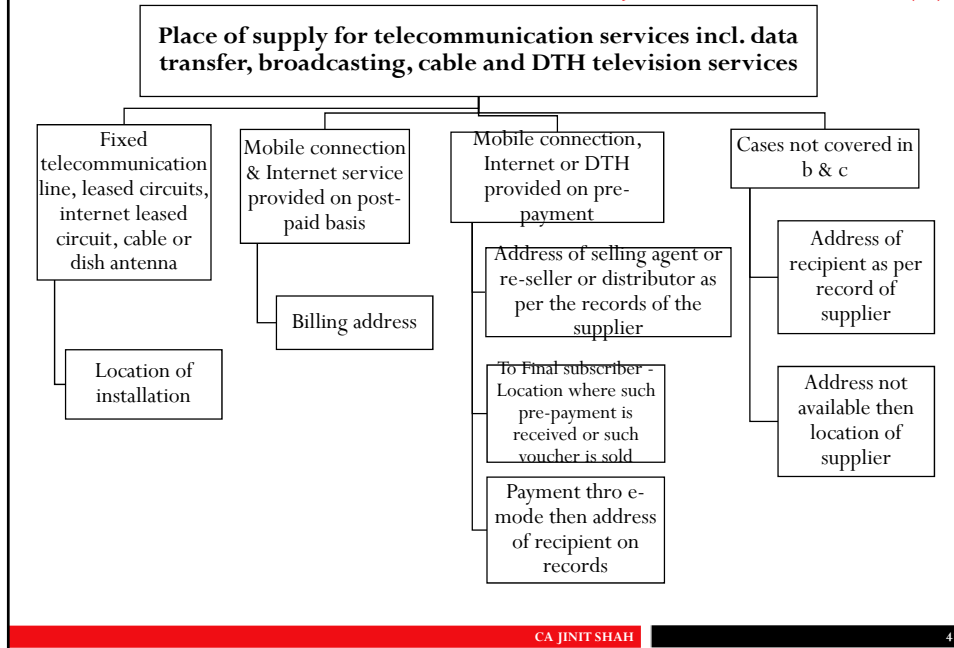
Services on board a conveyance

During the course of passenger transport operation

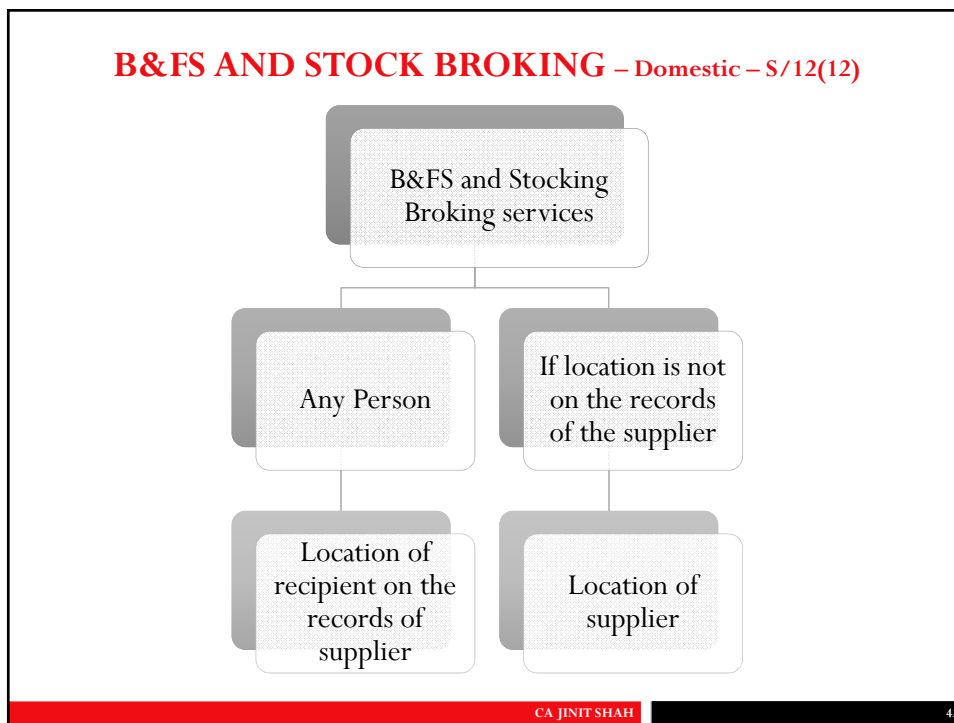
Including services intended to be wholly or substantially consumed while on board

Location of the 1<sup>st</sup> scheduled point of departure of that conveyance for the journey

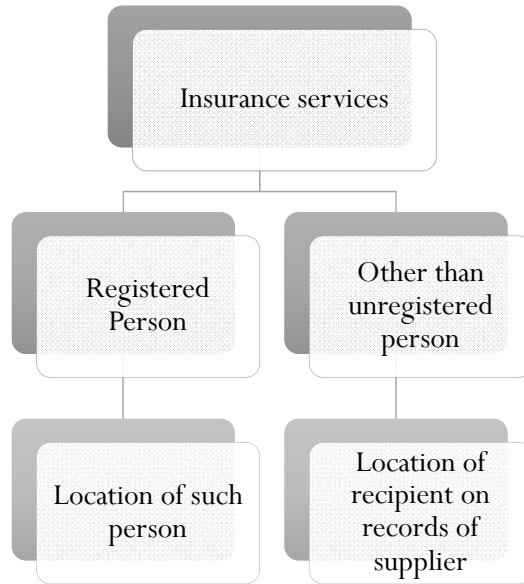
## TELECOMMUNICATION SERVICES, ETC. – Domestic – S/12(11)



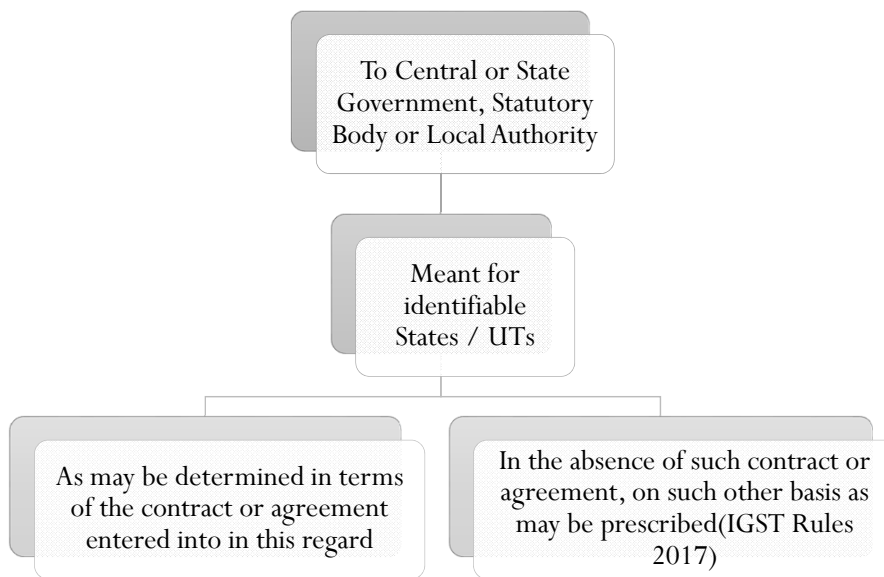
## B&FS AND STOCK BROKING – Domestic – S/12(12)



## INSURANCE SERVICES – Domestic – S/12(13)



## ADVERTISEMENT SERVICES TO GOVERNMENT – Domestic –S/12(14)



**ADVERTISEMENT SERVICES TO GOVERNMENT** Domestic-S/12(14) read with IGST Rule 3 notified via N/N 12/2017 – Integrated Tax

| <b>Invoice to be raised for each separate state/UT for:</b>    |  |
|--|--|
| <b>Advertisement</b>   | <b>by dividing the total amount payable in Proportion of</b>                                 |
| Through Newspaper/Publications                                 | Amount payable for such publishing in each newspaper.  |
| Through Pamphlets, Leaflets, Diaries, Calendars, T-Shirts, etc | Number of items being distributed in each state/UT   |
| Through Hoardings (On other than Trains)                       | Amount payable for such hoardings in each state/UT   |
| Through Hoardings on Trains                                    | Ratio of length of railway track in each state/UT  |
| On back of utility bills                                       | Amount payable for such printing.  |
| On back of railway tickets                                     | Amount payable( calculated on basis of railway stations in each state) of for such printing. |
| Over radio stations  | Amount payable to each radio station in such state/UT  |

**ADVERTISEMENT SERVICES TO GOVERNMENT** Domestic-S/12(14) read with IGST Rule 3 notified via N/N 12/2017 – Integrated Tax

| <b>Invoice to be raised for each separate state/UT for:</b> |   |
|---|---|
| <b>Advertisement</b>  | <b>by dividing the total amount payable in Proportion of</b>  |
| On television channels                                      | On the basis of Viewership of such channel in such State(The viewership of such channel in a state or UT can be ascertained; by data published by broadcast audience research council OR where viewership related is to region comprising of more than one state or UT, invoice must be raised by applying the ratio of populations of that region to the viewership) |
| At cinema halls   | Amount payable to each such hall.   |

**ADVERTISEMENT SERVICES TO GOVERNMENT** Domestic-  
S/12(14) read with IGST Rule 3 notified via N/N 12/2017 – Integrated Tax

| Invoice to be raised for each separate state/UT for: |   |
|--|---|
| Advertisement  | by dividing the total amount payable in Proportion of   |
| Over internet  | On the basis of The internet subscribers(IS) in such State or Union territory. (IS can be ascertained by data from Telecom Regulatory Authority of India OR where IS related are to region comprising of more than one state or UT, invoice must be raised by applying the ratio of populations of that region to the number of IS)           |
| Through SMS(short messaging service)                 | On the basis of the telecommunication subscribers (TS) in such State or Union territory. (TS can be ascertained by data from Telecom Regulatory Authority of India OR where TS related are to region comprising of more than one state or UT, invoice must be raised by applying the ratio of populations of that region to the number of TS) |

**SUPPLIER BASED SERVICES** – Global – S/13(8)

| Location of supplier of service   |   |
|---|---|
| Supply  | Remarks, if any   |
| Services by BC or FI or NBFC to account holder  | Account means an account bearing interest to the depositor & includes a NRE & NRO accounts  |
| Intermediary services   | Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both or securities, between 2 or more persons, but does not include a person who supplies such goods or services or both or securities on his own account. |
| Services consisting of hiring of means of transport, including yachts but excluding aircrafts & vessels, upto 1 month |   |



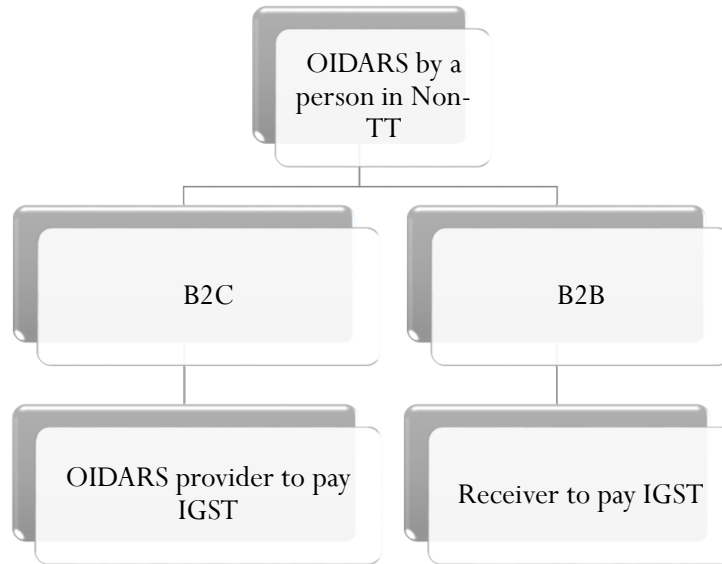
### OIDAR SERVICES – Global – S/13(12)

| Supply  | POS   |
|---|---|
| Online information & database access or retrieval services <span style="border: 1px solid black; padding: 2px;">Sl. No. 63</span>   | Location of recipient of service                                      |
| <p>If any of the 2 following conditions are satisfied:-</p> <ol style="list-style-type: none"> <li>1. Location of address presented by recipient via internet is in taxable territory (TT)</li> <li>2. Credit card, debit card, etc. by which payment is settled is issued in TT</li> <li>3. Billing address of recipient is in TT</li> <li>4. IP address of device used by recipient is in TT</li> <li>5. Bank account used for payment is maintained in TT</li> <li>6. Country code of SIM used by recipient is in TT</li> <li>7. Location of fixed land-line through which service is received by recipient in TT</li> </ol> | Person receiving the services shall be deemed to be located in the TT |

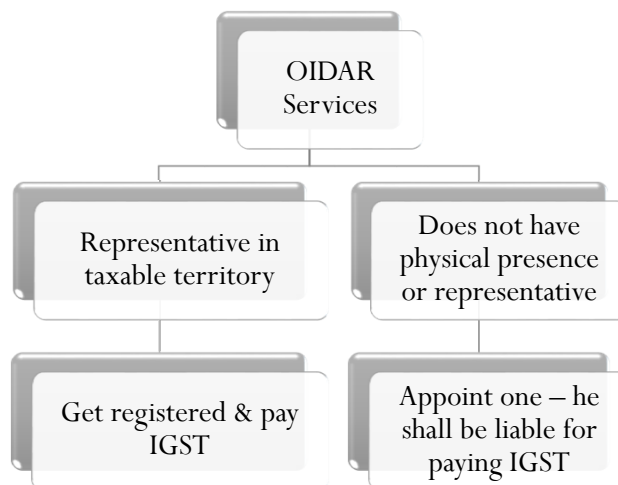
### OIDAR SERVICES – S/14

| Supply  | Person liable   |
|---|---|
| <p>Online information &amp; database access or retrieval services</p> <p><b>BY</b> a person located in non-taxable territory</p> <p><b>TO</b> a non-taxable online recipient</p> <p><b>I.E.</b> B2C</p>   | Supplier of service who is located in non-taxable territory |
| <p>If an <b>intermediary (located in non-taxable territory) is involved</b> then he shall be deemed to be the recipient &amp; supplying such services to the non-taxable online recipient, except if he satisfies the following conditions:</p> <ol style="list-style-type: none"> <li>1. Invoice, etc. issued by Intermediary clearly identifies the service &amp; its supplier in non-taxable territory,</li> <li>2. Intermediary neither collects or processes any payment nor is responsible for the payment b/w recipient &amp; supplier,</li> <li>3. Intermediary does not authorise delivery, &amp;</li> <li>4. General terms &amp; conditions are not set by intermediary but by the supplier.</li> </ol> |   |

## OIDAR SERVICES – S/14



## OIDAR SERVICES – S/14



Single registration under the Simplified Registration Scheme to be notified by the Government.

## NOTIFY POS – Global – S/13(13)

To prevent double taxation

To prevent non taxation

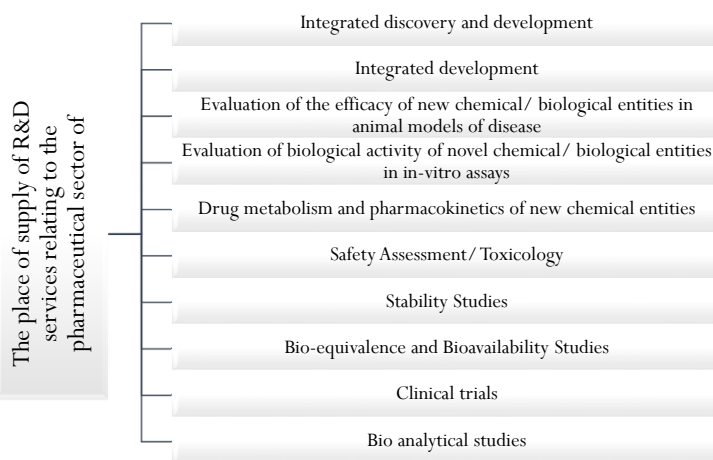
For uniform application of Rules

Notify POS as

Place of –  
Effective use & Enjoyment

## POS of R&D services related to pharmaceutical sector

S/13(13) of IGST Act read with N/N 04/2019- Integrated Tax



## **POS of R&D services related to pharmaceutical sector**

S/13(13) of IGST Act read with N/N 04/2019- Integrated Tax

POS will be **location of the recipient of service** subject to following:

- The service provider located in taxable territory and service recipient located in non-taxable territory.
- Such supply of services fulfils all other conditions in the definition of export of services, excepting the requirement of place of supply being outside India.

## **POS of B2B MRO services**

S/13(13) of IGST Act read with N/N 02/2020- Integrated Tax

| <b>Nature of Service</b>  | <b>POS</b>                            |
|---|---------------------------------------|
| Supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in the course or furtherance of business. | Location of the recipient of service. |

Thank  
you



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### **REFUND OF IGST TO TOURIST**

#### **➤ Tourist**

- ↪ Means a person not normally resident in India,
- ↪ who enters India for a stay of not more than 6 months
- ↪ for legitimate non-immigrant purposes

#### **➤ Refund**

- ↪ IGST paid by tourist leaving India
- ↪ on any supply of goods taken out of India by him
- ↪ shall be refunded
- ↪ in such manner & subject to such conditions & safeguards as may be prescribed



## SUPPLY OF GOODS INVOLVES MOVEMENT

**Location of goods ready for supply**

Rajkot (Gujarat)



**Termination of movement of goods**

Mumbai (Maharashtra)



**Place of Supply of Goods**

Mumbai

IGST will be applicable



## SUPPLY OF GOODS ON DIRECTION OF 3<sup>rd</sup> PERSON

### 🔴 Bill-to Ship-to Transactions / Sale in Transit

🔵 In such cases, where goods are delivered by a supplier to the recipient on instruction of a third person, **it shall be deemed that the third person has received the goods and place of supply of such goods shall be the principal place of business of such third person.**

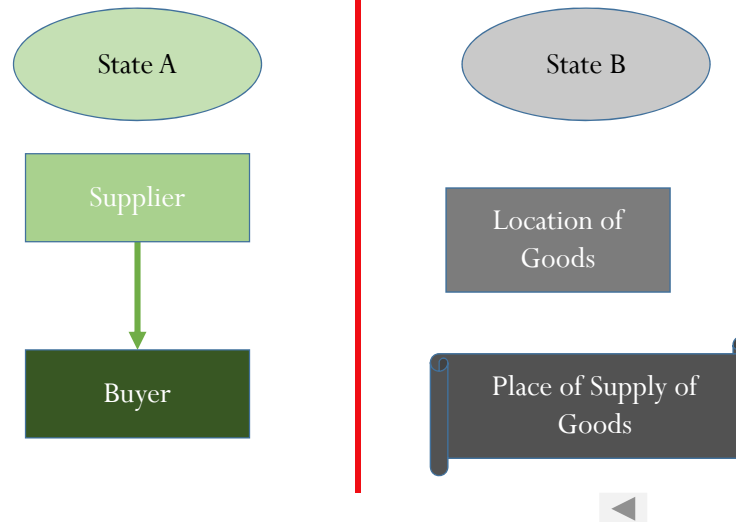
### 🔴 Example: Supplier 'S' delivers the goods to recipient 'R' on instruction of Third Person or Buyer 'T'.

🔵 'S' bills to 'T' but ships to 'R'

|           |   |   |   |   |
|-----------|---|---|---|---|
|           | S – Rajasthan<br>T – Delhi<br>R – Gujarat | S – Rajasthan<br>T – Rajasthan<br>R – Maharashtra | S – Rajasthan<br>T – Maharashtra<br>R – Maharashtra | S – Rajasthan<br>T – Maharashtra<br>R – Rajasthan |
| POS for S | Delhi (IT)                                | Rajasthan (CT/ ST)                                | Maharashtra (IT)                                    | Maharashtra (IT)                                  |



## GOODS DOES NOT INVOLVE MOVEMENT



## ZERO RATED SUPPLY – S/16 OF IGST

### ➔ Zero Rated Supply

- ➔ Means any of the following taxable supplies of goods / services, namely –
  - ❖ Export of goods / services; or
  - ❖ Supply of goods / services to a SEZ developer or an SEZ unit.
- ➔ Credit of input tax is available for making zero rated supplies
- ➔ Exporter of goods / services shall be eligible to claim refund of
  - ❖ Unutilised ITC, if exported under Bond or Letter of Undertaking, or
  - ❖ IGST paid.

## OIDAR SERVICES – S/2(21) OF IGST

- **Online Information & Database Access or Retrieval** means services
  - ↳ Whose delivery is mediated by IT over internet or e-network
  - ↳ Nature which renders their supply essentially automated & involving minimal human intervention
  - ↳ & includes electronic services such as –
    - ❖ Advertising on internet
    - ❖ Providing cloud services
    - ❖ Provision of e-books, movie, music, software & other intangibles via internet
    - ❖ Providing data or information, retrievable or otherwise, to any person, in e-form through a computer network
    - ❖ Online supplies of digital contents (movies, TV shows, music, etc.)
    - ❖ Digital data storage, &
    - ❖ Online gaming

## SUPPLIES IN TERRITORIAL WATERS – S/9 OF IGST

