

Update Category	Entitlement of GST ITC for POS by way of transportation of goods, including by mail or courier, where location of the supplier and recipient of services is in India– Clarification thereof
Update Source	Circulars issued by CBIC on 27th December 2022
Release No.	TM/GST/180 dated 4th January 2023

Subject – Entitlement of GST ITC for POS by way of transportation of goods, including by mail or courier, where location of the supplier and recipient of services is in India – Clarification thereof

Circular No 184/16/2022-GST dated 27th December 2022

As per clause (a) of Sec 12(8), the place of supply of services by way of transportation of goods, including by mail or courier, to a registered persons –

Sec 12(8) of IGST Act - Place of supply of services by way of transportation of goods, including by mail or courier		
Services	Category of Recipient	Place of Supply
Place of supply of services by way of transportation of goods, including by mail or courier	Registered	Location of Recipient
	Unregistered	Place where goods are handed over for transportation
Provided where the transportation of goods is to a place outside India, <u>the place of supply of the said service shall be the place of destination of such goods</u>		

Clarification on specific issues -

Location of Supplier	Location of Recipient	Location of Transportation of Goods	Issue	Clarification
In India	In India	Outside India	Place of Supply?	POS – Concerned Foreign Destination where the goods are being transported
			Whether Supply 'Inter-State' or 'Intra-State'?	Supply - Supply of services would be considered as inter-State supply in terms of Sec 5(7) of the IGST Act since the location of the supplier is in India and the place of supply is outside India. IGST would be chargeable on the said supply of services.
			Whether ITC available to recipient of Service?	The provisions GST Laws do not restrict availment of ITC by the recipient located in India if the place of supply of the said input service is outside India. ITC is eligible to such Recipient, subject to the fulfilment section 16 and 17 of the CGST Act
			What State code to be mentioned by supplier of service in GSTR 1?	The supplier of service shall report place of supply of such service by selecting State code as <u>'96-Foreign Country'</u> from the list of codes in the drop down menu available on the portal in FORM GSTR-1

About TaxMarvel:

TaxMarvel is a Consulting firm focused on providing GST services to small and medium enterprises. We offer host of GST Services be it registration or compliance or consulting or litigation support. We make GST easy for businesses by bringing in technology and subject matter expertise.

TaxMarvel is founded by Chartered Accountants, Company Secretaries and Management Graduates who have extensive industry expertise. The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP).

Our bouquet of services:

GST Compliance Services | GST Advisory and Consulting | GST Health Check | GST Annual Return | ITC Management | GST Refund Assistance | Advance Ruling and Litigation Support | GST E-Way Bill Services | GST Training and SOP Development

You can contact us at: Email: support@taxmarvel.com | Mobile No. +91-9903129064 | For **GST Updates pls visit our website www.taxmarvel.com**

Disclaimer: This alert contains general information which is provided on an "as is" basis without warranties of any kind, express or implied and is not intended to address any particular situation. The information should not be construed as specific advice or opinion and no reliance should be placed or acted upon or used as a basis for any decision or action that may affect you or your business. It is also expressly clarified that this alert is not intended to be a form of solicitation or invitation or advertisement to create any adviser-client relationship.

TaxMarvel Consulting Services LLP

Contact – Rohit - +91-9503031788 / Amit - +91-9903129064
Amit@taxmarvel.com

Email –