

Legal Compliance Workshop

(GST, FCRA & Income Tax)

PLACE OF SUPPLY OF SERVICE UNDER GST

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Export of Services [Sec.2(6)]

- Means the supply of any services when:-
- Supplier of service of located in India
- Recipient of service is located outside India
- Place of supply of service is outside India
- Payment for such service has been received by the supplier of service in convertible foreign exchange
- Supplier of service and the recipient of service are not merely establishments of a distinct person = Overseas establishment must demonstrate substance in its activities to qualify as recipient of the export of the services from India and establish itself as more than just a mere establishment of the person.

Zero rated supply [Sec.16]

- Means any of the following supplies:-
 - Export of goods or services or both; or
 - Supply of goods or services or both to a SEZ developer or unit
- Credit of ITC may be availed for making, zero rated supplies, notwithstanding that such supply may be an exempt supply.

Refund in case of Zero rated supply [Sec.16]

A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely –

- Export under bond or letter of undertaking, without payment of IGST and claim refund of unutilised ITC; or
- Export the services upon payment of IGST and claim refund of such tax paid.

THANK YOU