

Integrated Goods & Services Tax Act, 2017

Section 9 : Supplies in territorial waters

Notwithstanding anything contained in this Act,–

- (a) where the location of the supplier is in the territorial waters, the location of such supplier; or
 - (b) where the place of supply is in the territorial waters, the place of supply, shall, for the purposes of this Act, be deemed to be in the coastal State or Union territory where the nearest point of the appropriate baseline is located.
-