

**CHAPTER - V**  
**PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH**

**Section 10 : Place of supply of goods other than supply of goods imported into, or exported from India**

- (1) The place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,—
- (a) where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient;
  - (b) where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that the said third person has received the goods and the place of supply of such goods shall be the principal place of business of such person;
  - (c) where the supply does not involve movement of goods, whether by the supplier or the recipient, the place of supply shall be the location of such goods at the time of the delivery to the recipient;
  - <sup>1</sup>[(ca) where the supply of goods is made to a person other than a registered person, the place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c), be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice.
- Explanation-** For the purposes of this clause, recording of the name of the State of the said person in the invoice shall be deemed to be the recording of the address of the said person;]
- (d) where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly;
  - (e) where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board.
- (2) Where the place of supply of goods cannot be determined, the place of supply shall be determined in such manner as may be prescribed.

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<sup>1</sup> Clause (ca) inserted by IGST Amendment Act, 2023 (No. 31 of 2023), dt. 18-08-2023. It is made effective from 01-10-2023 by Noti. No. 02/2023–Integrated Tax, dt. 29-09-2023.