

**Integrated Goods & Services Tax Act, 2017**

**Section 8 : Intra-State supply.**

- (1) Subject to the provisions of section 10, supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply:

**Provided** that the following supply of goods shall not be treated as intra-State supply, namely:—

- (i) supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit;
  - (ii) goods imported into the territory of India till they cross the customs frontiers of India; or
  - (iii) supplies made to a tourist referred to in section 15.
- (2) Subject to the provisions of section 12, supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply:

**Provided** that the intra-State supply of services shall not include supply of services to or by a Special Economic Zone developer or a Special Economic Zone unit.

**Explanation 1**—For the purposes of this Act, where a person has,—

- (i) an establishment in India and any other establishment outside India;
- (ii) an establishment in a State or Union territory and any other establishment outside that State or Union territory; or
- (iii) an establishment in a State or Union territory and any other establishment <sup>1</sup>[\*\*\*\*] registered within that State or Union territory,

then such establishments shall be treated as establishments of distinct persons.

**Explanation 2**—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.

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<sup>1</sup> The words "being a business vertical" omitted by IGST (Amendment) Act, 2018 (32 of 2018). It is made effective from 01-02-2019 by Noti. No. 01/2019–Integrated Tax, dt. 29-01-2019.