

Place of Supply in case of Supply to Unregistered Persons

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I. Issue Involved

Place of Supply in terms of newly added Section 10 (1) (ca) of the IGST Act, in case of supply of goods made to an unregistered person **where billing address is different from the address of delivery of goods**, especially in the context of supply being made through e-commerce platforms

II. Clarification given

Example:

Mr. A (unregistered person) located in X State places an order on an e-commerce platform for supply of a mobile phone, which is to be delivered at an address located in Y State. Mr. A, while placing the order on the e-commerce platform, provides the billing address located in X state. In such a scenario, what would be the place of supply of the said supply of mobile phone, whether the State pertaining to the billing address i.e. State X or the State pertaining to the delivery address i.e. State Y?

Clarification:

In cases involving supply of goods to an unregistered person,

- a. where the Delivery address and address of the unregistered person on the invoice,
- b. Place of supply of goods shall be the address of delivery of goods recorded on the invoice i.e. State Y in the present case where the delivery address is located.

Also, in such cases involving supply of goods to an unregistered person, where the billing address and delivery address are different, the supplier may record the delivery address as the address



of the recipient on the invoice for the purpose of determination of place of supply of the said supply of goods.

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