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Place of supply provisions under the Goods and Services Tax (GST) statutes have a prime role in ascertaining the nature of supply as intra- state or inter- state supply. Section 9 of the CGST Act 2017 levies tax on intra- state supplies whereas Section 5 of the IGST Act 2017 levies tax on inter- state supplies. As per Section 8(1) of the IGST Act 2017, where the location of the supplier and the place of supply of goods are in the same State or same Union Territory, then such supplies shall be treated as intra- state supplies. As per Section 7(1) of the IGST Act 2017, where the location of the supplier and the place of supply are in two different States, two different Union Territories, a State and a Union Territory and as per Section 7(2) of the IGST Act 2017, imports, are treated as inter- state supplies. The general rule is that in order for determining the place of supply, the location of the supplier and the place of such supply (and in some instances, the location of th.....