

C. B. Thakar

Q (1) Query on GST on Rental income interstate Company's registered office is in Mumbai & billing is done from Mumbai But Rental income is from Property in Gujarat. We have to pay CGST & SGST or IGST Whether registration is required in Gujarat? Reply1: The immovable property is situated in Gujarat. So place of supply (POS) is in Gujarat as per section 12(3) of IGST Act. The inter-state supply takes place as per provision of section 7(3) of IGST Act, which is as under: "Section 7. Inter-State supply.- (3) Subject to the provisions of section 12, supply of services, where the location of the supplier and the place of supply are in- .....