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As per section 10(1)(b) of IGST Act 2017, 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. Thus, if supplier and third party are in different States, the supply will be inter-state even if goods are delivered in the same state to final customer on direction of third party. The supplier will charge IGST to third party (the person who actually give the instruction for supply) even if goods are physically not delivered out of State. Similarly, if supplier and third party are in same state, the supply will be intra-state even if goods are physically de.....