

Q-4

Inter-state supply :-

- Inter-State supply of goods or services is when the location of the supplier and the place of supply are in different states. Also, in cases of export or import of goods and services or when the supply of goods and services is made to or by a SEZ unit, the transaction is assumed to be inter state.

• Section 7 of the IGST Act provides that the supply of goods and services where the location of the supplier and place of supply are in two different states; or a state and a union territory.

- Supply of services imported into the territory of India, this transaction is called inter-state supply.

- Supply of goods imported into the territory of India; till they cross the customs frontier of India.