

Value Added Tax Act, 2003

Section 6 - Place of Sale of Goods

(1) The sale or purchase of goods, other than in the course of inter-State trade or commerce or in the course of import or export, shall be deemed, for the purposes of this Act, to have taken place in the State irrespective of the place where the contract of sale or purchase is made, if the goods are within the State.-

(a) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and

(b) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation.

(2) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of goods at each of such places.

(3) Notwithstanding anything contained in the Sale of Goods Act, 1930 (Central Act 3 of 1930), for the purpose of this Act, the transfer of property of goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to have taken place in the State, if the goods are within the State at the time of such transfer, irrespective of the place where the agreement for works contract is made, whether the assent of the other party is prior or subsequent to such transfer.

(4) Notwithstanding anything contained in the Sale of Goods Act, 1930 (Central Act 3 of 1930), for the purpose of this Act, the transfer of the right to use any goods for any purpose (whether or not for a specified period) shall be deemed to have taken place in the State, if such goods are for use within the State irrespective of the place where the contract of transfer of the right to use the goods is made.
