

Sl	Situation	Status of consigner	RCM Applicable (Yes/No)	Delivery Terms (CIF/FOB)	Freight payment by	Movement of goods . From ...To	Consignee's Location	Consignor's location	Place of Supply is Service recipient location , who will pay the freight	Nature of Supply	Tax Liability	GST to be paid by	Remarks / Reference
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(a)	Mr. Arun , an unregistered dealer in Mumbai ,hires GTA to deliver goods to Bangalore	Unregistered	No	CIF	Mr. Arun (consignor)	Mumbai to Bangalore	Bangalore	Mumbai	Mumbai	Intra State	CGST & IGST	GTA	
(b)	Ms. Anita is a registered professional in Mumbai , hires a GTA to deliver goods to Bangalore	Registered	Yes	CIF	Ms. Anita (consignor)	Mumbai to Bangalore	Bangalore	Mumbai	Mumbai	Intra state	CGST & IGST	Ms. Anita	Receipient under RCM
(c)	M/S MDL hires a GTA in Mumbai to deliver goods to BEL Bangalore	Registered	Yes	FOB	BEL Bangalore (Consignee)	Mumbai to Bangalore	Bangalore	Mumbai	Bangalore	Inter state	IGST	BEL Bangalore	(Recipient under RCM)