



Goods & Services Tax

Educational Series

Issue 49

PD & PP : GST : 49/2017

August 08, 2017

Location of Recipient of Services under GST

Determining the location of recipient of services under GST Law is of prime importance to determine the Place of Supply. Section 2(70) of CGST Act, 2017 defines the location of recipient of services as under:

A.) PLACE OF BUSINESS

- When supply is received at registered place of business

B.) FIXED ESTABLISHMENT

- When supply is received at a fixed establishment other than registered place of business

C.) DIRECTLY CONCERNED ESTABLISHMENT

- When supply is received at more than one establishment (place of business or fixed establishment)

D.) USUAL PLACE OF RESIDENCE OF RECIPIENT

- In absence of any such places

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