



Goods & Services Tax

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Location of Supplier of Services under GST

Under the GST regime, location of supplier of services holds a very important role in order to understand other related areas like Place of Supply and like.

Section 2(71) of the CGST Act, 2017 enumerates the places which may be considered as Location of Supplier of Services under GST in various different circumstances, which are 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 the registered place of business

C.) DIRECTLY CONCERNED ESTABLISHMENT

- When supply is received at more than one establishment (place of business or fixed establishment), the establishment directly concerned with such supply

D.) USUAL PLACE OF RESIDENCE OF RECIPIENT

- In absence of any such places

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