**FAQs on Goods & Services Tax**

**11. Concept of Input Service Distributor in GST**

**Q 3. What are the conditions/restrictions for distribution of credit?**

Ans. The distribution of credit would be done subject to the following conditions:

a. Credit should be distributed through tax invoice or other document as prescribed;

b. Amount of credit distributed should not exceed the amount of credit available;

c. Credit should be distributed only to such suppliers to whom such services are attributable;

d. Credit in respect of services attributable to more than one supplier should be distributed proportionately on the basis of turnover of respective supplier during the preceding financial year.

**Q 4. Is the ISD required to file return?**

Ans. Yes, as per Section 27(6) of MGL, ISD is required to file monthly return by 13th of the following month in form GSTR-6.

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