**FAQs on Goods & Services Tax**

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

**Q 5. Can a company have multiple ISD?**

Ans. Yes, different offices like marketing division, security division etc. may apply for separate ISD.

**Q 6. What are the provisions for recovery of excess/ wrongly distributed credit by ISD?**

Ans. Sections 18(1) and 18(2) provide for recovery of excess/wrongly distributed credit by initiating action against the ISD itself or against the recipient of credit so distributed under section 51 of the Model GST Law.

**Q 7. Whether CGST and IGST credit can be distributed by ISD as IGST credit to units located in different States?**

Ans. Yes, CGST credit can be distributed as IGST and IGST credit can be distributed as IGST by an ISD for the units located in different States (Section 17(1)).

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