**FAQs on Goods & Services Tax**

**9. Job Work**

**Q 6. Can the principal supply the goods directly from the premises of the job-worker without bringing it back to his own premises?**

Ans. Yes but with a rider that the principal should have declared the premises of such job-worker as his additional place of business or where the job-worker is a registered person or where the goods have been notified.

**Q 7. Under what circumstances can the principal directly supply goods from the premises of job-worker?**

Ans. The goods can be supplied directly from the place of business of job-worker without declaring it as additional place of business in two circumstances namely where the job-worker is a registered taxable person or where the principal is engaged in supply of such goods as may be notified in this behalf.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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