**FAQs on Goods & Services Tax**

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

**Q 13. The ISD may distribute the CGST and IGST credit to recipient outside the State as\_\_\_\_\_\_\_**

**(a) IGST**

**(b) CGST**

**(c) SGST**

Ans. (a) IGST.

**Q 14. The ISD may distribute the CGST credit within the State as\_\_\_\_**

**(a) IGST**

**(b) CGST**

**(c) SGST**

**(d) Any of the above.**

Ans. (b) CGST.

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