**FAQs On Goods & Services Tax**

**3. Registration**

**Q 29. Who is an ISD?**

Ans. ISD stands for Input Service Distributor and has been defined under Section 2 (56) of MGL. It is basically an office meant to receive tax invoices towards receipt of input services and further distribute the credit to supplier units proportionately.

**Q 30. Will ISD be required to be separately registered other than the existing taxpayer registration?**

Ans. Yes. The ISD registration is for one office of the taxpayer which will be different from the normal registration.

**Q 31. Can a taxpayer have multiple ISDs?**

Ans. Yes. Different offices of a taxpayer can apply for ISD registration.

**Q 32. What could be the liabilities (in so far as registration is concerned) on transfer of a business?**

Ans. The transferee or the successor shall be liable to be registered with effect from such transfer or succession and he will have to obtain a fresh registration with effect from such date. (Schedule III of MGL).

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