



F. No. CBIC-20001/6/2024-GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing Circular No. 232/26/2024-GST, New Delhi, dated the 10th September, 2024 To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All), The Principal Directors General/ Directors General (All). Madam/Sir, Subject: Clarification on place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India-reg. Representations have been received from the trade and industry seeking clarification on the place of su.....