



Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To, The Principal Chief Commissioners/ Chief Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam / Sir, Sub: Clarification on place of supply of Online Services supplied by the suppliers of services to unregistered recipients-reg. References have been received from field formations regarding non-compliance of provisions of mandatory recording of correct place of supply on the invoices by the suppliers in respect of online services provided by them, either themselves or through electronic commerce operators, to unregistered recipients due to wrong interpretation of provisions of section 12(2)(b) of Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as "IGST Act").....