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As Proposed in The Finance Bill, 2026 A Comprehensive Analysis of the Legislative History, the Proposed Amendment, and its Tax Implications Overview The Finance Bill, 2026 proposes the omission of clause (b) from sub-section (8) of Section 13 of the Integrated Goods and Services Tax (IGST) Act, 2017. This clause had been the source of persistent controversy, litigation, and competitive disadvantage for Indian service exporters for several years. The amendment fundamentally changes the place of supply determination for intermediary services provided to or received from parties located outside India — impacting both Indian suppliers exporting intermediary services and Indian recipients importing such services from overseas providers. Key Legislative Proposal: Clause (b) of Section 13(8) of the IGST Act, 2017 — Proposed to be OMITTED by Finance Bill, 2026