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Input Service Distributor History The concept of Input Service Distributor (ISD) was found in erstwhile service tax law. The definition of ISD was in Rule 2(m) of Cenvat Credit Rule, 2004. Rule 7 of Cenvat Credit Rules, 2004 is completely written down as per Notification No. 13/2016 C.E (N.T) dated 1st March, 2016 to allow an Input Service Distributor to distribute the input service credit to an outsourced manufacturing unit also in addition to its own manufacturing units. It had been provided that an Input Service Distributor shall distribute CENVAT credit in respect of service tax paid on the input services to its manufacturing units or units providing output service or to outsourced manufacturing units, subject to conditions. General While taxation of Services, Central Excise, Value Added Tax and other several other taxes subsumed in Goods and Service Tax Laws with effect.....