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10. Where the Petitioner operates under the trade name 'Ola' providing internet platform where the driver partners provide passenger transportation services to the customers and transportation services rendered by the drivers outside the State of Telangana, whether the said transaction be treated as Inter-State Supply or Intra-State Supply and liable for IGST or CGST and SGST ? Held : IGST Petitioner is a private limited company registered under the provisions of the Companies Act, 1956, having its registered office at Bengaluru in the State of Karnataka though it has its business presence in various States including the State of Telangana. Petitioner under the trade name 'Ola' is engaged in the business of providing internet platform/mobile application services where the driver partners provide passenger transportation services to the customers. It is clarified that petitioner per se is not.....