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Introduction The imposition of any tax requires a nexus of the subject matter of taxation with the territory to which the said tax law applies. Being an indirect tax, it is generally felt that the subject matter of GST is 'supplies made or agreed to be made'. Read with the provisions of Section 1 defining the extent of the law to be the whole of India, it is evident that in general, the GST Law will apply in case the supplies made or agreed to be made bear a nexus with the Indian territory It is by now a settled proposition that supply requires the existence of two parties – supplier and recipient. Further, the subject matter of taxation being supplies 'made' further amplifies that one needs to focus on the origin of the supply (i.e. the source location from where the supply is made) rather than the destination of the supply (i.e. the location where the supply is consumed) However,.....