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INTRODUCTION 1.1. In Part 1 of this article, we discussed the concept of place of supply in general and the provisions and issues relating to place of supply of goods in particular. In this part of the article, we will discuss the provisions and issues relating to place of supply of domestic services, i.e., where the supplier and recipient of services are both located in India. 1.2. For the sake of brevity, the discussion on the reasons why the provisions relating to place of supply are incorporated in the IGST Act and significance of the concept of place of supply is not reproduced here and the readers may please refer to Part 1 of the article for the same. 1.3. The essence of indirect taxation is that a service should be taxed in the jurisdiction of its consumption. This princ.....