



To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam/Sir, Subject: Clarification regarding determination of place of supply in various cases-reg. Representations have been received from the trade and field formations seeking clarification on certain issues with respect to determination of place of supply in case of – supply of service of transportation of goods, including through mail and courier; supply of services in respect of advertising sector; and supply of the “co-location services”. 2. In order to