



F. No. CBIC-20004/3/2023-GST To, All the Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners of Central Tax All the Principal Directors General/ Directors General of Central Tax Madam/Sir, Subject: Judgment of the Hon'ble Supreme Court in the case of Northern Operating Systems Private Limited (NOS). Attention is invited to the Hon'ble Supreme Court's judgment dated 19.5.2022 in the case of CC, CE & ST, Bangalore (Adj.) etc. Vs. Northern Operating Systems Private Limited (NOS) in Civil Appeal No. 2289-2293 of 2021 on the issue of nature of secondment of employees by overseas entities to Indian firms and its Service Tax implications. Representations have been received in the Board that, subsequent to the aforesaid judgment, many field formations have initiated proceedings for the alleged evasion of GST on the issue.....