

## Law and Provisions under IGST

### Chapter 1 – PRELIMINARY

#### 1.1 Short title, extent and commencement [Section 1]

1(1)	22.06.2017 to till date	This Act may be called the Integrated Goods and Services Tax Act, 2017.
1(2)	22.06.2017 to 07.07.2017	It shall extend to the whole of India except the State of Jammu and Kashmir.
	08.07.2017 to till date	It shall extend to the whole of India <sup>1</sup> [*****].
<p><b>Notes</b></p> <p>1 Omitted the words “except the State of Jammu and Kashmir” w.e.f. 8<sup>th</sup> July 2017 vide section 2 of the <a href="#">IGST (Extension of Jammu and Kashmir) Act, 2017</a>.</p>		
1(3)	22.06.2017 to till date	<p>It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:</p> <p><b>Provided that</b> different dates may be appointed<sup>\$</sup> for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.</p>
<p><b>Notes</b></p> <p>\$. The Central Government has appointed the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 14, 20 and 22 of the said Act shall come into force vide <a href="#">Notification No.1/2017 – Integrated Tax Dated 19th June, 2017</a>.</p> <p>\$. The Central Government has appointed the 1st day of July, 2017, as the date on which the provisions of sections 4 to 13, 16 to 19, 21, 23 to 25 of the said Act, shall come into force vide <a href="#">Notification No.3/2017 – Integrated Tax Dated 28<sup>th</sup> June, 2017</a>.</p>		

#### 1.2 Definitions [Section 2]

In this Act, unless the context otherwise requires,—

2(1)	22.06.2017 to till date	“ <b>Central Goods and Services Tax Act</b> ” means the Central Goods and Services Tax Act, 2017;
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2(2)	22.06.2017 to till date	“ <b>central tax</b> ” means the tax levied and collected under the Central Goods and Services Tax Act;										
2(3)	22.06.2017 to till date	<p>“<b>continuous journey</b>” means a journey for which a single or more than one ticket or invoice is issued at the same time, either by a single supplier of service or through an agent acting on behalf of more than one supplier of service, and which involves no stopover between any of the legs of the journey for which one or more separate tickets or invoices are issued.</p> <p><b>Explanation.</b>—For the purposes of this clause, the term “stopover” means a place where a passenger can disembark either to transfer to another conveyance or break his journey for a certain period in order to resume it at a later point of time;</p>										
2(4)	22.06.2017 to till date	“ <b>customs frontiers of India</b> ” means the limits of a customs area as defined in section 2 of the Customs Act, 1962;										
	Section 2 (11) of the Customs Act, 1962;	“ <b>Customs area</b> ” means the area of a customs station <sup>14</sup> [or a warehouse] and includes any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities;										
2(5)	22.06.2017 to till date	“ <b>export of goods</b> ” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;										
2(6)	22.06.2017 to 31.01.2019	<p>“<b>export of services</b>” means the supply of any service when,—</p> <table border="1" data-bbox="603 1335 1385 1648"> <tr> <td data-bbox="603 1335 683 1368">(i)</td> <td data-bbox="683 1335 1385 1368">the supplier of service is located in India;</td> </tr> <tr> <td data-bbox="603 1368 683 1402">(ii)</td> <td data-bbox="683 1368 1385 1402">the recipient of service is located outside India;</td> </tr> <tr> <td data-bbox="603 1402 683 1435">(iii)</td> <td data-bbox="683 1402 1385 1435">the place of supply of service is outside India;</td> </tr> <tr> <td data-bbox="603 1435 683 1536">(iv)</td> <td data-bbox="683 1435 1385 1536">the payment for such service has been received by the supplier of service in convertible foreign exchange; and</td> </tr> <tr> <td data-bbox="603 1536 683 1648">(v)</td> <td data-bbox="683 1536 1385 1648">the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with <i>Explanation 1</i> in section 8;</td> </tr> </table>	(i)	the supplier of service is located in India;	(ii)	the recipient of service is located outside India;	(iii)	the place of supply of service is outside India;	(iv)	the payment for such service has been received by the supplier of service in convertible foreign exchange; and	(v)	the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with <i>Explanation 1</i> in section 8;
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	01.02.2019 to till date	<p>“<b>export of services</b>” means the supply of any service when,—</p> <table border="1" data-bbox="603 1783 1385 2018"> <tr> <td data-bbox="603 1783 683 1816">(i)</td> <td data-bbox="683 1783 1385 1816">the supplier of service is located in India;</td> </tr> <tr> <td data-bbox="603 1816 683 1850">(ii)</td> <td data-bbox="683 1816 1385 1850">the recipient of service is located outside India;</td> </tr> <tr> <td data-bbox="603 1850 683 1883">(iii)</td> <td data-bbox="683 1850 1385 1883">the place of supply of service is outside India;</td> </tr> <tr> <td data-bbox="603 1883 683 2018">(iv)</td> <td data-bbox="683 1883 1385 2018">the payment for such service has been received by the supplier of service in convertible foreign exchange <sup>1</sup>[or in Indian rupees wherever permitted by the Reserve Bank of India]; and</td> </tr> </table>	(i)	the supplier of service is located in India;	(ii)	the recipient of service is located outside India;	(iii)	the place of supply of service is outside India;	(iv)	the payment for such service has been received by the supplier of service in convertible foreign exchange <sup>1</sup> [or in Indian rupees wherever permitted by the Reserve Bank of India]; and		
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<b>2(7)</b>	22.06.2017 to till date	“ <b>fixed establishment</b> ” means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable <b>structure</b> in terms of human and technical resources to supply services or to receive and use services for its own needs;						
<b>2(8)</b>	22.06.2017 to till date	“ <b>Goods and Services Tax (Compensation to States) Act</b> ” means the Goods and Services Tax (Compensation to States) Act, 2017;						
<b>2(9)</b>	22.06.2017 to till date	“ <b>Government</b> ” means the Central Government;						
<b>2(10)</b>	22.06.2017 to till date	“ <b>import of goods</b> ” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;						
<b>2(11)</b>	22.06.2017 to till date	<p>“<b>import of services</b>” means the supply of any service, where—</p> <table border="1"> <tr> <td>(i)</td> <td>the supplier of service is located outside India;</td> </tr> <tr> <td>(ii)</td> <td>the recipient of service is located in India; and</td> </tr> <tr> <td>(iii)</td> <td>the place of supply of service is in India;</td> </tr> </table>	(i)	the supplier of service is located outside India;	(ii)	the recipient of service is located in India; and	(iii)	the place of supply of service is in India;
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<b>2(12)</b>	22.06.2017 to till date	“ <b>integrated tax</b> ” means the integrated goods and services tax levied under this Act;						
<b>2(13)</b>	22.06.2017 to till date	“ <b>intermediary</b> ” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;						
<b>2(14)</b>	22.06.2017 to till date	<p>“<b>location of the recipient of services</b>” means,—</p> <table border="1"> <tr> <td>(a)</td> <td>where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td>(b)</td> <td>where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> </table>	(a)	where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;		
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		<p>(c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and</p> <p>(d) in absence of such places, the location of the usual place of residence of the recipient;</p>								
<b>2(15)</b>	22.06.2017 to till date	<p><b>“location of the supplier of services”</b> means,—</p> <table border="1"> <tr> <td>(a)</td> <td>where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td>(b)</td> <td>where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td>(c)</td> <td>where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and</td> </tr> <tr> <td>(d)</td> <td>in absence of such places, the location of the usual place of residence of the supplier;</td> </tr> </table>	(a)	where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and	(d)	in absence of such places, the location of the usual place of residence of the supplier;
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<b>2(16)</b>	22.06.2017 to 31.01.2019	<p><b>“non-taxable online recipient”</b> means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.</p> <p><b>Explanation.</b>—For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,—</p> <table border="1"> <tr> <td>(i)</td> <td>set up by an Act of Parliament or a State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;</td> </tr> </table>	(i)	set up by an Act of Parliament or a State Legislature; or	(ii)	established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;				
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	01.02.2019 to 30.09.2023	<p><b>“non-taxable online recipient”</b> means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.</p> <p><b>Explanation.</b>—For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,—</p>								

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	01.10.2023 to till date	<p><sup>1</sup>[(16) “non-taxable online recipient” means any unregistered person receiving online information and database access or retrieval services located in taxable territory.</p> <p>Explanation.—For the purposes of this clause, the expression “unregistered person” includes a person registered solely in terms of clause (vi) of section 24 of the Central Goods and Services Tax Act, 2017’; (12 of 2017).]</p>
		<p>1. Substituted for clause (16), namely:— “(16) “<b>non-taxable online recipient</b>” means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.</p> <p><b>Explanation.</b>—For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,—</p> <p>(i) set up by an Act of Parliament or a State Legislature; or</p> <p>(ii) established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted <sup>2</sup>[to a Panchayat under article 243G or] to a municipality under article 243W of the Constitution;” vide Section 160(a) of the Finance Act 2023 and has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions have come into force vide <a href="#">Notification No. 28/2023–Central Tax dated 31.07.2023.</a></p>
2(17)	22.06.2017 to 30.09.2023	<p>“<b>online information and database access or retrieval services</b>” means services whose delivery is mediated by information technology over the internet or an electronic</p>

		<p>network and the nature of which renders their supply essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,—</p> <table border="1"> <tr> <td>(i)</td> <td>advertising on the internet;</td> </tr> <tr> <td>(ii)</td> <td>providing cloud services;</td> </tr> <tr> <td>(iii)</td> <td>provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;</td> </tr> <tr> <td>(iv)</td> <td>providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;</td> </tr> <tr> <td>(v)</td> <td>online supplies of digital content (movies, television shows, music and the like);</td> </tr> <tr> <td>(vi)</td> <td>digital data storage; and</td> </tr> <tr> <td>(vii)</td> <td>online gaming;</td> </tr> </table>	(i)	advertising on the internet;	(ii)	providing cloud services;	(iii)	provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;	(iv)	providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;	(v)	online supplies of digital content (movies, television shows, music and the like);	(vi)	digital data storage; and	(vii)	online gaming;
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<b>2(18)</b>	22.06.2017 to till date	<b>“output tax”</b> , in relation to a taxable person, means the integrated tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;														
<b>2(19)</b>	22.06.2017 to till date	<p><b>“Special Economic Zone”</b> shall have the same meaning as assigned to it in clause (za) of <b>section 2</b> of the Special Economic Zones Act, 2005;</p> <p>Section 2 (za) of the Special Economic Zones Act, 2005 (28 of 2005);</p> <p><b>“Special Economic Zone”</b> means each Special Economic Zone notified under the proviso to sub-section (4) of section 3 and sub-section (1) of section 4 (including Free Trade and Warehousing Zone) and includes an existing Special Economic Zone;</p>														
<b>2(20)</b>	22.06.2017 to till date	<b>“Special Economic Zone developer”</b> shall have the same meaning as assigned to it in clause (g) of section 2 of the Special Economic Zones Act, 2005 and includes an Authority as defined in clause (d) and a Co-Developer as defined in clause (f) of section 2 of the said Act;														

	Section 2 (g) of the Special Economic Zones Act, 2005	<b>“Developer”</b> means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (10) of section 3 and includes an Authority and a Co-Developer;
<b>2(21)</b>	22.06.2017 to till date	<b>“supply”</b> shall have the same meaning as assigned to it in section 7 of the Central Goods and Services Tax Act;
<b>2(22)</b>	22.06.2017 to till date	<b>“taxable territory”</b> means the territory to which the provisions of this Act apply;
<b>2(23)</b>	22.06.2017 to till date	<b>“zero-rated supply”</b> shall have the meaning assigned to it in section 16;
	Section 16(1) of the IGST Act 2017	<b>“zero rated supply”</b> means any of the following supplies of goods or services or both, namely:— (a) export of goods or services or both; or (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.
<b>2(24)</b>	22.06.2017 to till date	words and expressions used and not defined in this Act but defined in the Central Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act shall have the same meaning as assigned to them in those Acts;
<b>2(25)</b>	22.06.2017 to till date	any reference in this Act to a law which is not in force in the State of Jammu and Kashmir, shall, in relation to that State be construed as a reference to the corresponding law, if any, in force in that State.

**Departmental Clarification - Clarification on supply of satellite launch services by ANTRIX Corporation Ltd - [Circular No. 2/1/2017-IGST dated 27th September 2017](#)**

Request has been received regarding taxability of satellite launch services provided to both international and domestic customers by ANTRIX Corporation Limited which is a wholly owned Government of India Company under the administrative control of Department of Space (DOS).

2. In the above context, the legal provisions in GST laws are as under:

a) Export of services is defined in IGST Act in Section 2(6) where the following 5 conditions have been prescribed as necessary for a supply to qualify as export of service:

- (i) the supplier of service is located in India;
- (ii) the recipient of service is located outside India;
- (iii) the place of supply of service is outside India;



(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange; and

(v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;

One of the five conditions for a supply of service to be considered as “export of service” is that the place of supply of service is outside India.

b) Section 13(9) of the IGST Act provides that where location of supplier of services or location of recipient of services is outside India, the place of supply of services of transportation of goods, other than by way of mail or courier, shall be the place of destination of such goods. However, where location of supplier and recipient of services is in India, then the place of supply is governed by section 12 (8) of the IGST Act, which stipulates that place of supply will be the location of the recipient of services provided.

he is registered; if not registered, then the place of supply will be the place where goods are handed over for their transportation.

3. In view of the above, place of supply of satellite launch services supplied by ANTRIX Corporation Limited to international customers would be outside India in terms of section 13(9) of IGST Act, 2017 and such supply which meets the requirements of section 2(6) of IGST Act, thus constitutes export of service and shall be zero rated in accordance with section 16 of the IGST Act. Where satellite launch service is provided by ANTRIX Corporation Limited to a person located in India, the place of supply of satellite launch service would be governed by section 12 (8) of the IGST Act and would be taxable under CGST Act, UTGST Act or IGST Act, as the case may be.