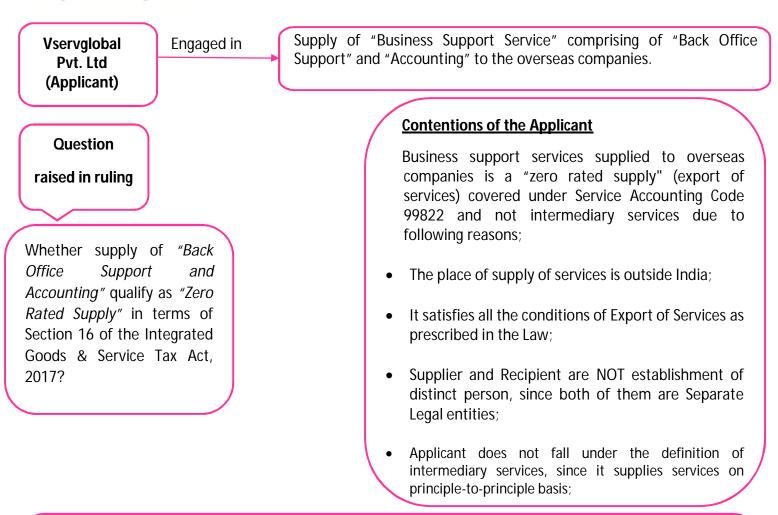


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Conclusion:

The Authority of Advance ruling held that services provided by the Applicant, are in nature of intermediary services since applicant arranges or facilitates supply of goods or services between overseas client and the customer of overseas client. The place of Supply of intermediary services is the location of the supplier of services therefore; the nature of supply is intra State Supply of Services and does not qualify as "Zero rated Supply".

GSC Comments:

The term intermediary as per Clause 13 of Section 2 of Integrated Goods and Services Tax Act, 2017 is defined as follows;

"intermediary" means a broker, an agent or any other person, by whatever name called, who arranges s 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."

In our view, it may be argued that the Applicant supplies the services to its clients on its own account. Hence, it does not fall under the definition of intermediary.

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