



Office of the Goods & Services Tax Council Secretariat
Tower-II, 5th Floor, Jeevan Bharati Building, New Delhi

592/1/GroupOfOfficers/2025/GSTC/2025

Date: 30-01-2025

OFFICE MEMORANDUM

Subject: Constitution of Group of Officers(**GoO**) for review of provisions of place of supply for intermediary services under Section 13(8)(b) of the Integrated Goods and Services Tax (IGST) Act, 2017-**Reg.**

In its 55th Meeting held on 21.12.2024, the GST Council discussed the need for amendment in place of supply provisions for intermediary services under Section 13(8)(b) of the Integrated Goods and Services Tax (IGST) Act, 2017.

2. In the aforesaid meeting, the GST Council recommended the constitution of a Group of Officers (GoO) to deliberate on the same. Accordingly, a Group of Officers (GoO) is hereby constituted as follows:

Officers - Centre	Officers - States	Officers - GST Council Secretariat	Officers - GSTN
1.Commissioner, GST Policy Wing, CBIC (Co-convener)	1.Commissioner of Commercial Taxes, Karnataka (Co-convener)	1.Joint Secretary, GST Council Secretariat	1.EVP, GSTN
2. Joint Secretary, TPRU	2.Chief Commissioner, State Tax, Gujarat	2. Director/ Deputy Secretary, GST Council Secretariat	
3. Shri Amaresh Kumar, Commissioner (in-situ), DRI, New Delhi	3.Principal Secretary, Excise and Taxation, Haryana		
4. Shri Ravneet Khurana, Additional Commissioner, CGST, Chandigarh	4.Commissioner, State Tax, Kerala		
5. Additional Commissioner, GST Policy Wing, CBIC	5.Commissioner, State Tax, Maharashtra		
	6.Commissioner, State Taxes, Punjab		
	7.Commissioner of Commercial Taxes, Tamil Nadu		
	8.Principal Secretary		

	and Commissioner of Commercial Taxes, Telangana		
	9.Commissioner, State Taxes, Uttar Pradesh		
	10.Commissioner of Commercial Taxes, West Bengal		

3. The Terms of Reference (ToR) of the Group of Officers (GoO) are:
 - (i) To analyse the provisions of place of supply for intermediary services under Section 13(8)(b) of the Integrated Goods and Services Tax (IGST) Act, 2017;
 - (ii) to recommend any amendments that may be required to the aforesaid provisions to reduce disputes arising in respect of the scope of intermediary services and to make supplies competitive vis-a-vis foreign competitors; and
 - (iii) to recommend any clarifications to be issued with regard to such supplies.
4. The GoO is to submit its report by 28.02.2025 for further deliberation by the Law Committee.
5. GST Policy Wing, CBIC shall provide necessary secretarial assistance to the GoO.
6. This issues with the approval of Competent Authority.

SHAIFALI G.SINGH
DIRECTOR

To,

1. All Members of Group of Officers.

Copy to:

1. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi
3. PPS to the Revenue Secretary, North Block, New Delhi
4. PPS to the Chairman, CBIC, North Block, New Delhi
5. Commissioner, Policy Wing, CBIC
6. Nodal Officers of all States