

Circular No. 161/17/2021-GST

**Clarification relating to export of services-condition (v) of section 2(6) of the IGST Act
2017**

Dated – 20th September, 2021

CBIC has Explain the Export of services as under:

- I. The supplier of service is located in India;
- II. The recipient of service located outside India;
- III. The place of supply services outside India;
- IV. Payment for such services received in convertible foreign exchange;
- 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;
- VI. VI. Explanation 1 of the Section 8 of the IGST Act provides for the conditions wherein establishments of a person would be treated as establishments of distinct persons,

For more details, please follow: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular%20No.%20161_14_2021_GST.pdf