

#GST #ISD Vs #CrossCharge From 1st April 2025



Team Tax Connect

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[MUMBAI BANGALORE KOLKATA DELHI]



1. **Mandatory to take ISD**
2. **ISD-ITC available in a month “shall” be distributed in the “same month”** – after that it may be considered as lapsed
3. RCM distribution vide Rule 39(1A) – Intra State and not inter-state
4. No FCM distribution vide Rule 39(1A)
5. Can Third party service in HO be treated as “facilitation service” by HO to branches and thus an internally generated service?
6. **JSW Steel (Orissa HC)** – Distribution of RCM paid on Royalty for mines, cannot be considered as “**facilitated**” by HO in MH/ other units. No “**support services**” rendered and hence no distribution can be made.

- 7.** Ineligible Credit & CNs also to be distributed
- 8.** AI Generated Tool of Govt. may identify whether a multi-state registered person has taken ISD or not
- 9.** AI generated tool may track whether Service invoices have been issued by GSTINs under the same PAN No.
- 10.** It is to be ensured that “Service” has actually been rendered to BO and no ITC can be distributed without actual rendering of Service

THANK YOU



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