

# TAX INFO

*S. No. 66 Dated:02.01.2025*

Latest update on GST Law: **Summary of Circular No. 242/36/2024-GST dated 31st December, 2024**  
(Subject - Online Gaming and OIDAR Service provider requires to mention Place of Supply at all Tax Invoices)

## Summary of Circular No. 242/36/2024-GST dated 31<sup>st</sup> December, 2024

It has been clarified that in respect of **supply of services made to unregistered persons, irrespective of the value of the said supply, the supplier is required to mandatorily record the name of the State of the unregistered recipient on the tax invoice, in cases involving supply of online money gaming or supply of taxable services by or through an electronic commerce operator or supply of online information and database access or retrieval (OIDAR) services.**

### **Mandatory Recording of the Recipient's State Name on Tax Invoices:**

The name of the State of the unregistered recipient must be recorded on the tax invoice, irrespective of the value of the supply.

### **Impact on Place of Supply:**

Recording the recipient's State name on the invoice is treated as the address on record. Under Section 12(2)(b)(i) of the IGST Act, the place of supply for these services is deemed to be the location of the recipient.

### **Supplier Obligations:**

Suppliers must implement mechanisms to collect and record the recipient's State name before making supplies. The recorded State name serves as the deemed address of the recipient for GST compliance.

### **Penalties for Non-Compliance:**

Failure to include mandatory particulars, such as the recipient's State name, on tax invoices can result in penal action under Section 122(3)(e) of the CGST Act.

### **Filing and Reporting:**

The supplier must report the recipient's State as the place of supply in FORM GSTR-1/1A for outward supplies.

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