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Query: Director of a company went to USA for taking up the training course for which the company received the invoice from International School. Is such payment liable to GST on reverse charge basis (RCB) under Indian GST laws? Reply: GST law is applicable to the whole of India and not the world, as per sec. 1(2) of CGST Act. Government has power u/s 9(3) of CGST Act to specify categories of supply of goods or services on which the tax can be levied & demanded on reverse charge basis (RCB) from the recipient rather than generally on forward charge basis (FCB) from the supplier. GST can be levied on intra-state supplies as per the charging & levy provisions u/s 9(1) of CGST Act or on inter-state supplies u/s 5(1) of IGST Act. Intra-state supply is a supply within the state as per sec.8 of IGST Act. Inter-state supply is a supply from one state to the other state in India, as per sec.7 of IGST Act. Import of services, as