

F. No. CBIC-20001/6/2024-GST Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing Circular No. 230/24/2024-GST, New Delhi, dated the 10th September, 2024 To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All), The Principal Directors General/ Directors General (All). Madam/Sir, Subject: Clarification in respect of advertising services provided to foreign clients–reg. References have been received from the trade and industry requesting for clarification regarding advertising services being provided by Indian advertising companies/agencies to foreign entities,