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GST & Manpower-Supply Tax Guide

Staffing & Recruitment

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Explains how GST applies to a staffing agency — manpower supply at 18 percent, what forms the taxable value, RCM situations, input credit and invoicing. Use it to bill and file correctly. For the roadmap use the Staffing Licensing Roadmap.

Purpose of this tool & output

Get GST right for staffing services

How the output is used

Use it to get GST right for staffing services — when GST registration applies and how manpower-supply services are taxed and filed.

Who receives it

The GST department (Central/State GST), via the GST portal.

How to submit / file it

File online on the GST portal (gst.gov.in) with PAN, proof of business, bank and address documents; an officer may seek clarification.

Fees & charges

No government fee for registration; a practitioner may charge a professional fee.

Who should vet it

A GST practitioner or CA, especially for classification and place-of-supply questions.

Important cautions

For contract staffing, GST is generally levied on the full billed value including the salary component, not just your margin — this materially affects pricing and cash flow. Some client categories have special treatment. GST positions change; confirm your specific case with a GST practitioner.

Companion documents

- Staffing Licensing Roadmap
- Contract Labour (CLRA) Licence Guide
- Overseas Recruitment (eMigrate) Licence Guide
- PF & ESI Registration Guide
- Shops & Establishment / PT Registration
- New Labour Codes Compliance Guide

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.