

State or union territory is called an Intra-state supply. However the supply goods or service to a special Economic zone developer or special zone units is classified as Interstate supply.

Gst Interstate vs Intra-state supply

Under Gst, Interstate supply attracts Integrated Goods and Service Tax or IGST. Intra-state supply attracts both central Goods and Services Tax (CGST) and State goods and Service Tax (SGST) in the case of Intra-state supply.

The Gst rate for the goods or service would remain the same. However, the Gst rate and tax amount shall divide equally into two heads namely SGST and CGST.