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TAX GUIDE




Indian GST

Moderate complexity

Indian GST for businesses based in the United States

How US software companies selling to Indian customers handle GST registration, invoicing and returns.

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AT A GLANCE

Your obligations

Regime	**Indian GST**
Based in	**United States**
Selling into	**India**
Registration threshold	**No threshold**
Threshold note	**Foreign suppliers of online services to Indian consumers generally register from their first sale.**
Compliance complexity	**Moderate**
Reverse charge	**Applies to B2B**

BY CUSTOMER

How tax applies to who you sell to

Businesses (B2B)	Indian GST-registered businesses generally account for GST themselves under reverse charge, so you typically do not charge GST on the invoice.
Consumers (B2C)	You register for GST in India, charge GST to consumers and file returns. A representative in India may be required.
Government (B2G)	Government buyers registered for GST generally account for tax under reverse charge. Unregistered government bodies are usually treated like consumers.

STEP BY STEP

What to do, in order

1 Assess your GST obligations

Confirm whether your services are taxable in India and how B2B and B2C sales are treated.

HOW ANTEI HELPS

Maps your Indian sales by customer type and obligation.

2 Decide on structure and representation

Choose whether to register directly or set up a local entity, and appoint a representative in India where required.

HOW ANTEI HELPS

Organises entity details and representative records.

3 Register for GST

Apply for GST registration with the required documents before you start charging tax.

HOW ANTEI HELPS

Tracks your registration status and documents.

4 Charge GST and invoice

Charge GST at the correct rate and issue invoices that meet Indian requirements.

HOW ANTEI HELPS

Calculates GST and generates compliant invoices.

5 Handle reverse charge for B2B

For business customers, confirm where the customer accounts for tax under reverse charge.

HOW ANTEI HELPS

Applies reverse charge treatment automatically for B2B sales.

6 File returns and pay tax

File periodic returns and pay the tax due on time.

HOW ANTEI HELPS

Prepares, files and remits returns on schedule.

7 Monitor and stay compliant

Track rule changes, notices and e-invoicing requirements as you grow.

HOW ANTEI HELPS

Alerts you to changes and manages notices.

CHECKLIST

Are you ready?

- [ ] Confirm where you have nexus or a registration obligation, and from which date.
- [ ] Register with each tax authority before you start charging tax.
- [ ] Set the right tax treatment for business, consumer and government customers.
- [ ] Show tax correctly on invoices and keep tax ID evidence for exempt sales.
- [ ] File returns and pay on time, at the frequency each authority sets.
- [ ] Assign owners for rule changes, notices and reconciliations.

Get this done with Antei

Antei monitors thresholds, registers, calculates, files and reconciles indirect tax across every market you sell into. Book a demo at antei.com.

This guide is general information, reviewed 20 October 2026. Rules change and depend on your facts, so confirm your position with Antei or your tax adviser before acting.